



## **Budget Book**

For Fiscal Year  
September 1, 2013 through August 31, 2014

**Prepared by  
the Business Services Division**

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**6300 Irvington Blvd.,  
Houston, Texas 77022**



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Harris County Department of Education  
Texas**

For the Fiscal Year Beginning

**September 1, 2012**

*Christopher P. Morrell*      *Jeffrey R. Emen*

President

Executive Director

# Association of School Business Officials International



*This Meritorious Budget Award is presented to*

## **HARRIS COUNTY DEPARTMENT OF EDUCATION**

*For excellence in the preparation and issuance of its school entity's budget  
for the Fiscal Year 2012-2013.*

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



A handwritten signature in black ink, reading "Brian L. Mee", is written over a horizontal line.

Brian L. Mee, SFO, RSBA  
President

A handwritten signature in black ink, reading "John D. Musso", is written over a horizontal line.

John D. Musso, CAE, RSBA  
Executive Director

## CITIZEN'S GUIDE TO OUR BUDGET

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### WHAT IS THE HCDE BUDGET?

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

### WHAT IS THE PURPOSE OF A BUDGET?

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

### WHAT ARE PROPERTY TAXES?

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

### WHAT IS A TAX RATE?

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

### WHAT IS AD VALOREM TAX?

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

### HOW ARE PROPERTY TAXES CALCULATED?

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

Average Appraised Value	\$ 176,889
Less 20% Homestead Exemption	<u>35,378</u>
Total Taxable Value	<b>\$ 141,511</b>

HCDE Proposed Tax Rate      \$ .006617/per \$100 valuation

**\$141,511** = **\$1,415** x \$.006617 = **\$9.36** Total Property Tax Due Per Year  
\$100

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

The effect is \$1.42 per year.      (**\$1,415** x \$.007617) = \$10.78 minus **\$9.36** = \$1.42

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

- HCDE Web Page: <http://www.hcde-texas.org>
- Contact by email: [jamezcua@hcde-texas.org](mailto:jamezcua@hcde-texas.org) or [tlanier@hcde-texas.org](mailto:tlanier@hcde-texas.org)
- Write:  
Harris County Department of Education  
C/O Communications Office  
6300 Irvington Boulevard  
Houston, Texas 77022

## RECOGNITION

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We would like to acknowledge and thank the following Business Support Services Division individuals who greatly contributed to the development of the Harris County Department of Education 2013-2014 Annual Budget:

Jesus Amezcua

Teresa Coronado

Rosa Maria Torres

John Weber

We would also like to Human Resources; they made available all information we requested.



Pictured from left to right, first row: Jesus Amezcua, Jeanette Johnson, Thu Pham, Rosa Maria Torres, Lynette Adams Elisabeth Montes Second row: Tom Nguyen, Donee Moore, Priscilla Hines, Deanna Garcia, Mirna Fonseca Third row: Donita Nelson, Teresa Coronado, Lakisha Newton, Inga Ash, John Weber, Yvette Hamm.





June 18, 2013

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

**John E. Sawyer, Ed. D.**  
Superintendent of Schools

**Board of Trustees**

**Angie Chesnut**  
President

**Howard Jefferson**

**Debra Kerner**  
Vice President

**Erica S. Lee**

**Marvin W. Morris**

**Kay Smith**

**Diane Trautman**

Dear Trustees:

We are pleased to present the Harris County Department of Education's Annual Budget for fiscal year 2013-2014. This budget presents the Department's finance and operations plan.

**Introduction**

In accordance with State requirements, we are presenting our projected budget to the Board of Trustees and to the Harris County community. We encourage you and our citizens to engage in positive dialogue in fine tuning our budget proposal for 2013-2014. Given the limited resources, our staff has developed a financial plan for the 2013-2014 General Fund, Debt Service Fund, and Internal Service Fund Budgets. The development, review and consideration of the 2013-2014 budget were completed with a detailed review of every revenue and expenditure item within the context of the department's mission, goals and financial policies. This document provides information on each of the fund budgets. In addition, we also provide information about our projected grants for 2013-2014, which we account as Special Revenue Funds.

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

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

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

## **About Harris County Department of Education**

Harris County Department of Education (HCDE), a highly successful educational resource in the Houston metropolplex, 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 124 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 3.8 million people, is the third most populous county in the United States and ranks as one of the top ten fastest growing counties in the nation. Harris County's population base includes a wide variety of racial, ethnic, and socio-economic groups that give the area a rich diversity and cosmopolitan feel.

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

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

The HCDE mission was rewritten on July 2012 after a strategic planning process. The new HCDE mission statement is: *Catalyst for Excellence in Educating All Learners*. The goals were also updated, below are the new goals:

### **Department Goals:**

1. Implement research initiatives assessing community educational needs.  
Partner with businesses to research career readiness.
2. Develop effective programs securing/promoting educational success for every learner.
3. Gather data informing the educational community of proven strategies.
4. Create innovative delivery systems and models promoting learning.
5. Inform, educate, and train educators; and
6. Leverage resources for the best outcomes.

### **Core Beliefs:**

- We believe that ALL students can learn
- We believe in promoting safe and caring environments where individuals and organizations can grow and succeed
- We believe in equal educational opportunity
- We believe in vision and innovation
- We believe in collaborative community-based solutions
- We believe in serving the educational community of Harris County with dignity and respect

- We believe in meeting the needs and goals of our clients through trust and quality service
- We believe in operating from a base of knowledge, expertise and resourcefulness
- We believe in continually analyzing the effectiveness of services
- We believe in optimizing all resources

Each HCDE Division has objectives that are measured annually by the HCDE Accountability System. The Performance Measures that are used to meet the division objectives are found on beginning on p.123.

## **Budget Process and Significant Changes**

### **Legal Requirements in Preparing the Budget**

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

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

### **Budget Development Process**

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

The budgeting process for the HCDE was initiated in January 2013. Individual, as well as group training workshops, were held with division directors and principals to guide them in developing their budgets.

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

Following this initial development process, we present this annual budget to the Board of Trustees and the citizens of Harris County. On June 18<sup>th</sup>, the Board of Trustees were presented a final proposal to be implemented on September 1, 2013.

### **Amending the Budget**

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

## Significant Changes

The budget development process for the 2013-2014 began to see signs from an economic recovery. Client school districts and divisions expect an increase in revenues from customer fees. Even with the anticipation of increased revenues, appropriations were carefully reviewed and increased by 2% from the adopted budget. Estimates from the Harris County Appraisal Districts anticipate a 4.7% increase in property values. All construction projects and replacement assets were proposed to be funded from the General Fund as Fund Balance allocations. This budget includes a 3% salary increase and 7 positions were eliminated. Additionally, 3.5 new positions were recommended. A balanced budget was achieved with these necessary changes.

## Summary of Proposed Budgets

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

The following table presents a comparison of the proposed expenditures for General Funds with a comparison of the estimated expenditures for fiscal year 2013-2014.

	Original Budget 2012-2013	Amended Budget 2012-2013	Proposed Budget 2013-2014	Percent Change
<b>Beg. Fund Balance</b>	\$ 21,823,671	\$ 21,823,671	\$ 19,403,867	
<b>Est. Revenues</b>	45,844,859	46,090,389	47,252,631	3%
<b>Appropriations</b>	43,470,288	44,690,622	43,908,407	1%
<b>Transfers Out</b>	3,819,571	3,819,571	4,491,424	18%
<b>Total Appropriations</b>	<u>\$ 47,289,859</u>	<u>\$ 48,510,193</u>	<u>\$ 48,399,831</u>	<u>2%</u>
<b>Revenues Over/(Under) Appropriations</b>	(1,445,000)	(2,419,804)	(1,147,200)	
<b>Ending Fund Balance</b>	20,378,671	19,403,867	18,256,667	
<b>Non-Spendable Fund Balance</b>	111,719	111,719	111,719	
<b>Restricted Fund Balance</b>	428,228	428,228	428,228	
<b>Committed Fund Balance</b>	1,408,000	1,408,000	1,408,000	
<b>Assigned Fund Balance</b>	7,450,241	7,450,241	6,875,241	
<b>Unassigned Fund Balance</b>	<u>10,980,483</u>	<u>10,005,679</u>	<u>9,433,479</u>	
<b>Ending Fund Balance</b>	<u>\$ 20,378,671</u>	<u>\$ 19,403,867</u>	<u>\$ 18,256,667</u>	

The following table presents a comparison of the projected revenues, expenditures, other financing sources and uses, and beginning and ending fund balance of all governmental funds for fiscal year 2013-2014.

	General Fund	Special Revenue Fund	Debt Service Fund	Internal Service Fund	Total
<b>Beg. Fund Balance</b>	\$ 19,403,867	\$ -	\$ -	\$ -	\$ 19,403,867
<b>Est. Revenues</b>	47,252,631	32,041,111	2,653,751	6,120,528	88,068,021
<b>Appropriations</b>	43,908,407	32,041,111	2,653,751	6,120,528	84,723,797
<b>Transfers Out</b>	4,491,424	-	-	-	4,491,424
<b>Total Appropriations and Other Uses</b>	\$ 48,399,831	\$ 32,041,111	\$ 2,653,751	\$ 6,120,528	\$ 89,215,221
<b>Appropriations from Fund Balance:</b>	\$ (1,147,200)	-	-	-	\$ (1,147,200)
<b>Ending Fund Balance</b>	\$ 18,256,667	\$ -	\$ -	\$ -	\$ 18,256,667

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

The following table presents a comparison of the proposed expenditures for Workers Compensation Fund with a comparison of the estimated expenditures for fiscal year 2013-2014.

	Adopted Budget 2012-2013	Amended Budget 2012-2013	Proposed Budget 2013-2014
<b>Beg. Fund Balance</b>	\$ -	\$ -	\$ -
<b>Revenues</b>	\$ 464,082	\$ 464,082	\$ 464,082
<b>Appropriations</b>	464,082	464,082	464,082
<b>Transfers Out</b>	-	-	-
<b>Total Appropriations and Other Uses</b>	\$ 464,082	\$ 464,082	\$ 464,082
<b>Ending Fund Balance:</b>	\$ -	\$ -	\$ -

The Internal Service Fund also includes the Facilities Support Charges. The charges consists of facilities support charges that are divided amount the divisions based on square footage. The following table presents a comparison of the proposed expenditures for the Facilities Support Charges with a comparison of the estimated expenditures for fiscal year 2013-2014.

	Adopted Budget 2011-2012	Amended Budget 2011-2012	Proposed Budget 2013-2014
<b>Beg. Fund Balance</b>	\$ -	\$ -	\$ -
<b>Revenues</b>	\$5,806,900	\$5,806,900	\$5,656,446
<b>Appropriations</b>	5,806,900	5,806,900	5,656,446
<b>Transfers Out</b>	-	-	-
<b>Total Appropriations and Other Uses</b>	\$ 5,806,900	\$ 5,806,900	\$ 5,656,446
<b>Ending Fund Balance:</b>	\$ -	\$ -	\$ -

### Balanced Budget

The operating budget of the Department shall be balanced, as prescribed in the Department's policy. This means that for each fund, expenditures are not to exceed revenues plus available fund balances. If the fund balance is used, this cost must be a one time cost and not recurring, for example, capital expenditures. As the summary below indicates, we are submitting a balanced budget for fiscal year 2013-2014. Our expenditures plus other financing uses totals \$48,399,831. Our revenues equal \$47,252,631. One time costs total \$243,000, construction projects totaling \$329,200, constructions replacement costs of \$75,000 and technology replacement costs totaling \$500,000 for a total of one time costs of \$1,147,200. We believe that our budget represents a fiscally responsible and conservative approach to the needs of the Department within the available funds. The chart below shows a historical summary of the general fund.

### General Operating Fund Summary (Trend)

	2010-2011 Actual	2011-2012 Actual	2012-2013 Amended Budget	2013-2014 Proposed Budget
<b>Beg. Fund Balance</b>	\$ 21,729,927	\$ 19,225,734	\$ 21,823,672	\$ 19,403,868
<b>Est. Revenues</b>	45,438,048	44,389,564	46,090,389	47,252,631
<b>Appropriations</b>	44,371,985	37,998,987	44,690,622	43,908,407
<b>Total Other/Uses Net:</b>	3,570,256	3,792,639	3,819,571	4,491,424
<b>Total Appropriations and Other Uses:</b>	47,942,241	41,791,626	48,510,193	48,399,831
<b>Net Change in Fund Balance</b>	(2,504,193)	2,597,938	(2,419,804)	(1,147,200)
<b>Ending Fund Balance</b>	\$ 19,225,734	\$ 21,823,672	\$ 19,403,868	\$ 18,256,668

### Projected Fund Balance

We are projecting that the fiscal year 2013-2014 fund balance will be \$18,256,668. This represents a change of \$1,147,200 from the projected 2012-2013 ending fund balance. It is the policy of the Department to maintain an unassigned fund balance equivalent to a minimum of two months of operations costs. Currently, the Department projects the desired fund balance. According to our five year forecast, the Department will have sufficient funds to meet the CE local policy requirements but may need additional cash to fund the Special Revenue Fund since they work on a reimbursement basis.

## About the 2013-2014 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 2013-2014 fiscal year. In order to prepare the annual budget, HCDE develops projections for taxable value, collection rate, and expenditure levels.

### Expenditure Levels

**General Operating Fund** –The 2013-2014 appropriation levels for the General Operating Fund are projected at \$43,908,407 and estimated other uses (transfers to other funds) at \$4,491,424, for a total of \$48,399,831; this represents a 2% or \$1,109,972 increase from 2012-2013 approved budget.

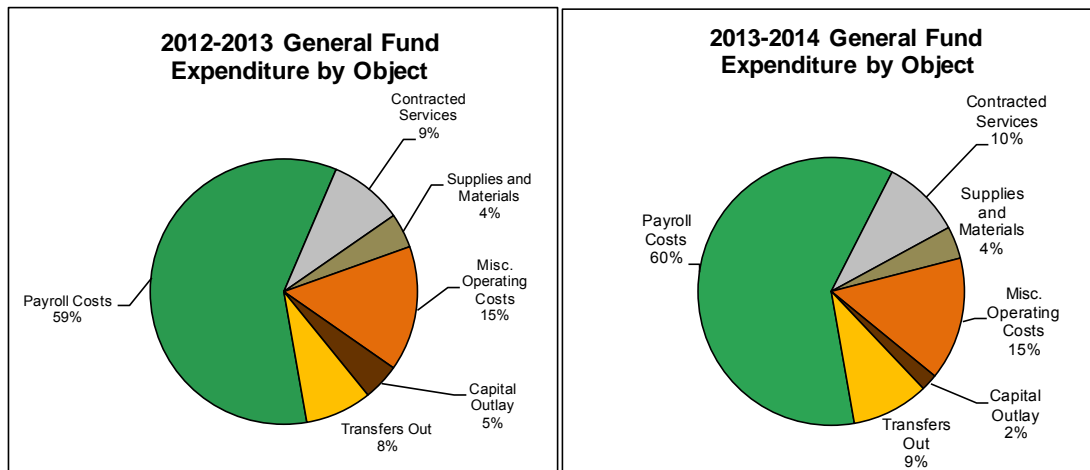
The 2013-2014 budget includes a 3% salary increases for all employees. Total reductions of expenditures during the budget process were \$1,251,160. The budget process was representative of the economic environment and included tough decisions. A series of budget meetings and reviews were conducted by the Superintendent in order to achieve a balanced budget. Transfers-out to other funds increased by \$671,853 for FY14 because the ECI transfer out increased to \$1,115,000. A total of three and one half positions (3.5) were added: 1 Curriculum Developer and one half (0.5) of Secretary were added for the Alternative Certification Program. Two Assistant Principals were also added, one for ABC East and one for ABC West.

The capital outlay initiatives in the budgets include Facilities and Technology for a total of \$904,200. Facilities projects include: Highpoint East replacement of rusted wall panels (\$84,600), Highpoint North storage container project (\$89,600), purchase of a man lift (\$35,000), purchase of 3 replacement vehicles (\$75,000) and Special Schools smart board project (\$120,000). Technology replacement assets total \$500,000. One time cost are \$95,000 for the Alternative Certification Program and \$148,000 for Early Childhood Initiative (ECI) for a total of one time costs of \$1,477,200.

In addition, seven General Fund positions were eliminated. These were: one half in Human Resources, one in Business Services, one in Facilities, one in Choice Partners, one half in Therapy Services, one in Resource Development, one in Purchasing Support and one in Choice Food Cooperative.

### Comparison of General Operating Fund Appropriations by Object

Object Code	Original Budget 2012-2013	Amended Budget 2012-2013	Proposed Budget 2013-2014	Percent Change
Payroll	\$ 27,996,529	\$ 28,105,729	\$ 29,176,610	4.2%
Contracted Services	4,218,491	4,940,435	4,628,667	9.7%
Supplies & Materials	1,986,109	2,189,177	1,886,960	-5.0%
Misc Operating Cost	7,162,837	7,725,945	7,234,316	1.0%
Capital Outlay	2,106,322	1,729,336	981,854	-53.4%
Transfers Out	3,819,571	3,819,571	4,491,424	17.6%
Total Appropriations	<b>\$ 47,289,859</b>	<b>\$ 48,510,193</b>	<b>\$ 48,399,831</b>	<b>2.3%</b>



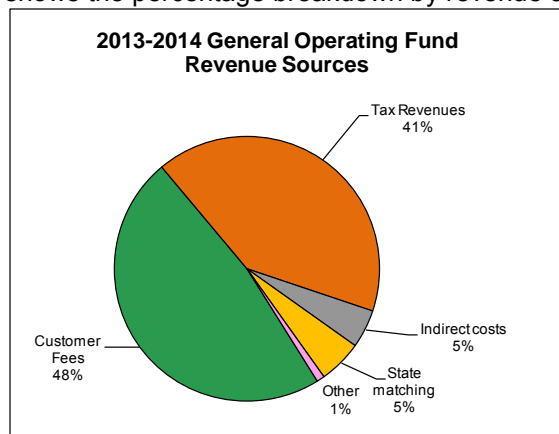
**Debt Service Fund** – The Department budgeted \$2,653,751 for 2013-2014. Resources in the Debt Service Fund must be used to pay for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated from the Maintenance and Operations Tax. A transfer is projected from the General Fund to the Debt Service Fund. Currently the Department has approximately \$25.4 million in debt and does not have plans to issue any additional debt.

**Special Revenues Funds** – Appropriations for these funds are restricted to, or designated for, specific purposes by a grantor. For 2013-2014, the Department's appropriation is \$32,041,111. The Department provides information to the Board of Trustees on all Department grants, but they do not approve an annual budget for these funds. These grants adhere to grant restrictions and budgets.

## Revenue Levels

Revenue estimates are based upon a variety of demographic and tax information. Estimating revenue from the two major sources, customer fees and local property taxes, are critical to the budget. The Department estimates total General Operating Fund revenues of \$47,252,631 for the 2013-2014 fiscal year. Customer fees are projected to be \$22,590,061 or 48% of the revenues, tax revenues are projected to be \$19,490,905 of 41% of the revenues. The remaining revenues are indirect costs at \$2,209,665; state matching \$2,508,000 and other at \$454,000.

The chart below shows the percentage breakdown by revenue source.





Customer fees that support the General Operating Fund budget represent 48% of all available sources of funding. Tax revenues constitute 41% while state matching total 5% and indirect costs total 5%. The recommended budget includes an increase in revenues of 3.1% from the approved FY2012-2013 budget.

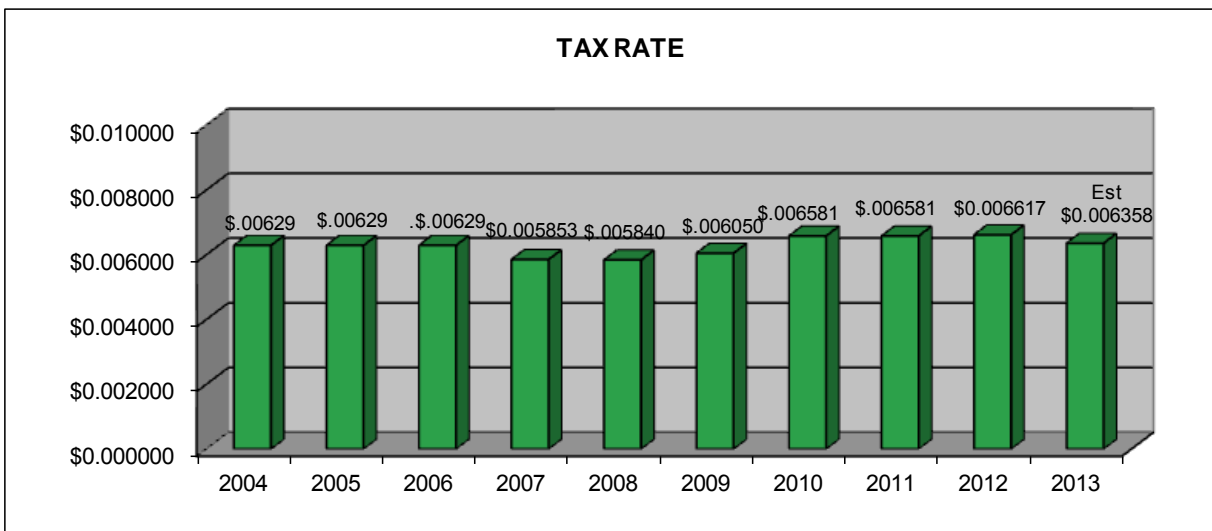
	Original Budget 2012-2013	Amended Budget 2012-2013	Proposed Budget 2013-2014	Percent Change
Customer fees	\$ 21,172,283	\$ 21,986,976	\$ 22,590,061	6.7%
Tax revenues	19,649,128	18,649,128	19,490,905	-0.8%
Indirect costs	2,171,448	2,436,287	2,209,665	1.8%
State matching	2,508,000	2,552,087	2,508,000	0.0%
Other	344,000	465,911	454,000	32.0%
Total Revenues	\$ 45,844,859	\$ 46,090,389	\$ 47,252,631	3.1%

## Local Revenues

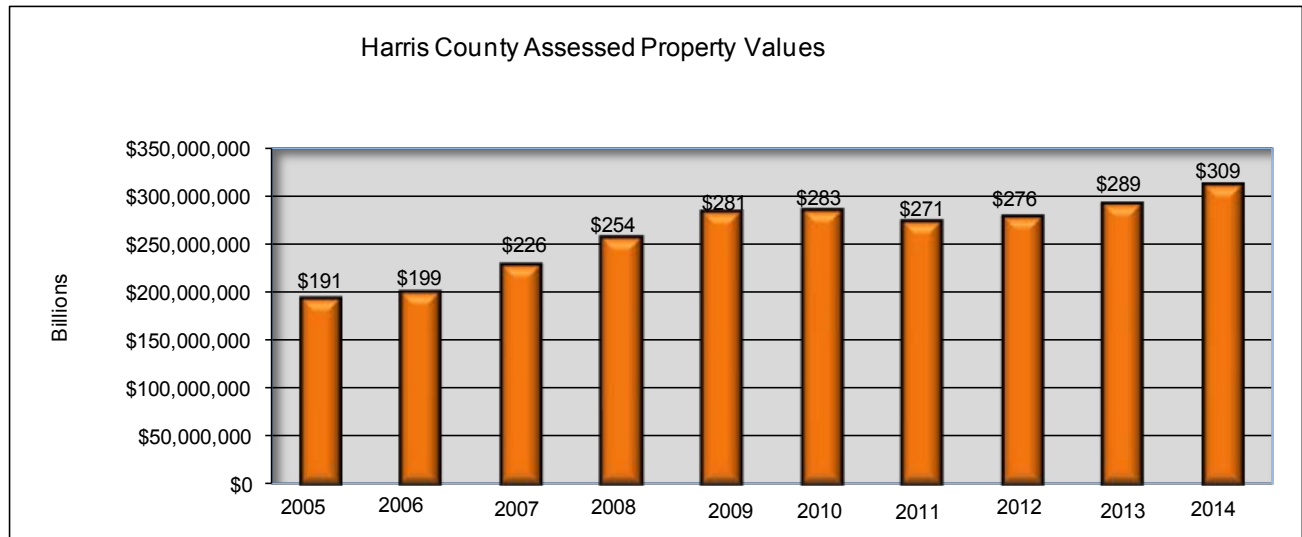
Local revenues are projected to increase by 3%. Revenues from current year customer fees are expected to increase by 6.7% from an estimated \$21,172,283 in 2012-2013 to a projected \$22,590,061 for 2013-2014. In addition, the Department anticipates a 0.8% change in tax revenues from \$19,649,128 in 2012-2013 to \$19,490,905 in 2013-2014 based on HCAD taxable value estimates of a 4% growth. The decrease is caused because in FY2013, the department budgeted a tax rate increase that did not occur. A 99% collection was used in FY2013 and 100% collection rate is estimated to be realized. For FY2014, the collection rate is budgeted at 99%.

**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. For the 2013-2014 fiscal year, it is recommended to the Board to maintain the effective tax rate (ETR), this is estimated at \$0.006358. This rate will be calculated after certified values are received.

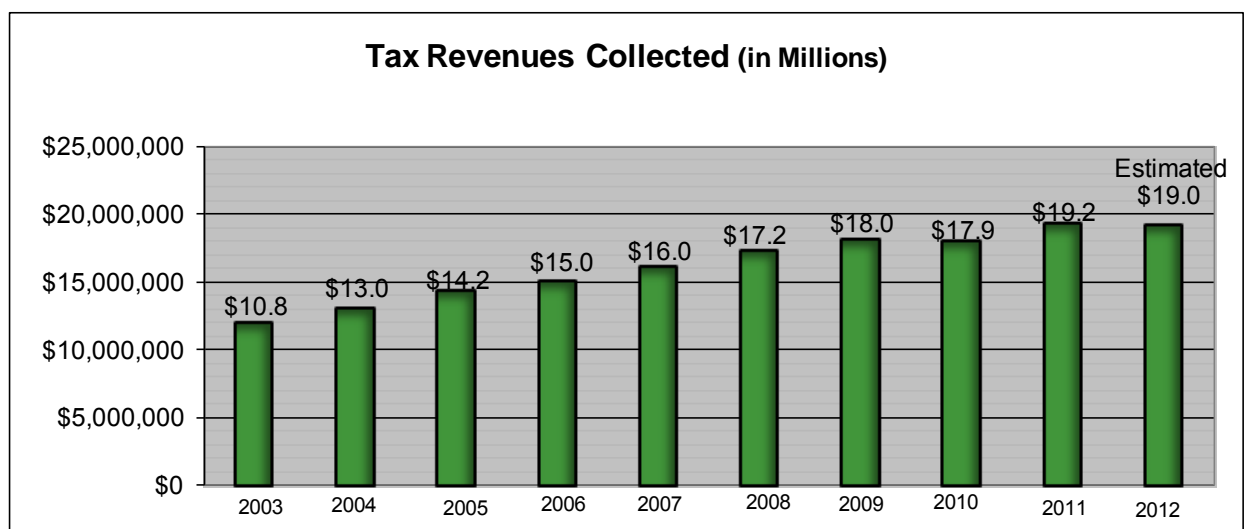
The chart below illustrates the tax rate history.



**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 Department estimates an increase in taxable values from last year of almost \$5 Billion. The net taxable value (certified value plus properties under protest and not certified) for the 2013-2014 fiscal year is \$309,302,891,342 (based on HCAD report updated 8/23/13), an increase of \$27,397,490 or 6% over the 2012-2013 level. The adjacent chart illustrates the 10-year taxable value history of the Department. For fiscal year 2013-2014, the Department projects a conservative 2% growth on appraised values due to the positive economic impact in the region and value growth.



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



## **Other 2013-2014 HCDE Budget Highlights**

**Salary CPI Adjustment** – The proposed budget includes 3% CPI adjustment for General Fund employees. The General Fund is able to absorb these costs by reducing other costs.

**Other Payroll Highlights** – Three and one half new positions were added for the 2013-2014 school year. One Curriculum Developer and one half a Secretary for the Alternative Certification Program. Two Assistant Principals were also added, one for ABC East and one for ABC West. Additionally, seven General Fund positions were eliminated. These were: one half in Human Resources, one in Business Services, one in Facilities, one in Choice Partners, one half in Therapy Services, one in Resource Development, one in Purchasing Support and one in Choice Food Cooperative.

**Education Foundation** – The total amount of support for the Foundation for the FY13-14 remained unchanged at \$190,000.

**Workers Compensation Insurance** – There was a change in the rates of worker's compensation insurance for 2013-2014. The rates changed from a range of 0.30540% to 5.97130% (depending on the position type) in FY2012-2013 to one rate of 1.07130% in FY2013-2014. The amount of \$464,082 was budgeted for 2013-2014. There are sufficient funds in the reserve account for uncertainties.

**Consolidation in Divisional Budgets** – The Texas Center for Grant Development is being consolidated with Research Development–Internal Grant Services to form one budget. The new name of this division will be Center for Grants Development.

**Transfers Out** – The amount of transfers out increased by \$671,853 for a total of \$4,491,424. The ECI transfer increased by \$671,000. The Head Start transfer totals \$171,886, the CASE transfer totals \$550,787, and the ECI transfer is \$1,115,000. The Debt Service payment is \$2,653,751.

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

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

	A	B	C	D	E	F	G
	Actual 2010-11	Actual 2011-12	Projected 2012-13	Recommended 2013-14	Estimated 2014-15	Estimated 2015-16	Estimated 2016-17
<b>General Fund Budget:</b>							
Beginning Fund Balance	\$21,729,927	\$19,225,734	\$21,823,462	\$19,403,658	\$18,256,458	\$17,176,142	\$16,164,049
Estimated Revenues	45,438,048	44,389,564	46,090,389	47,252,631	48,197,684	49,161,637	50,144,870
Appropriations (Exp.)	47,942,241	41,791,836	48,510,193	48,399,831	49,277,999	50,173,731	51,087,377
Difference	(2,504,193)	2,597,728	(2,419,804)	(1,147,200)	(1,080,316)	(1,012,093)	(942,507)
<b>Projected Ending Fund Balance</b>	<b>\$19,225,734</b>	<b>\$21,823,462</b>	<b>\$19,403,658</b>	<b>\$18,256,458</b>	<b>\$17,176,142</b>	<b>\$16,164,049</b>	<b>\$15,221,542</b>
<b>Special Revenue Fund Budget:</b>							
Estimated Revenues	\$44,420,125	\$40,903,825	\$39,294,392	\$27,251,000	\$28,068,530	\$28,910,586	\$29,777,903
Appropriations (Exp.)	\$44,420,125	\$40,903,825	\$39,294,392	\$27,251,000	\$28,068,530	\$28,910,586	\$29,777,903
Projected Ending Fund Balance	-	-	-	-	-	-	-
<b>Debt Service Fund Budget:</b>							
Estimated Revenues	\$2,653,998	\$2,654,423	\$2,652,898	\$2,653,758	\$2,632,269	\$2,656,222	\$2,656,222
Appropriations (Exp.)	\$2,653,998	\$2,654,423	\$2,652,898	\$2,653,758	\$2,632,269	\$2,656,222	\$2,656,222
Projected Ending Fund Balance	-	-	-	-	-	-	-
<b>Internal Service Fund Budget:</b>							
Estimated Revenues	\$5,575,238	\$6,169,383	\$6,275,282	\$6,589,046	\$6,918,498	\$7,264,423	\$7,627,644
Appropriations (Exp.)	\$5,575,238	\$6,169,383	\$6,275,282	\$6,589,046	\$6,918,498	\$7,264,423	\$7,627,644
Projected Ending Fund Balance	-	-	-	-	-	-	-
Committed Fund Balance	1,408,000	3,656,992	6,857,612	6,857,612	6,857,612	6,857,612	6,857,612
Un-Assigned Fund Balance	\$17,817,734	\$18,166,470	\$9,223,827	\$11,398,846	\$10,318,530	\$9,306,437	\$8,363,930
Minimum Cash Flow Required by CE Local (Monthly Expenditures x 2)	7,990,374	6,965,306	8,085,032	8,066,639	8,213,000	8,362,288	8,514,563
				CE Local			
<b>Total Required Cash Flow</b>	<b>11,734,898</b>	<b>10,543,164</b>	<b>11,359,565</b>	<b>10,337,555</b>	<b>10,552,044</b>	<b>10,771,504</b>	<b>10,996,055</b>
Cash Flow- Needed for Special Revs Funds	3,744,524	3,577,858	3,274,533	2,270,917	2,339,044	2,409,215	2,481,492
Cash Flow- Needed from General Fund	7,990,374	6,965,306	8,085,032	8,066,639	8,213,000	8,362,288	8,514,563

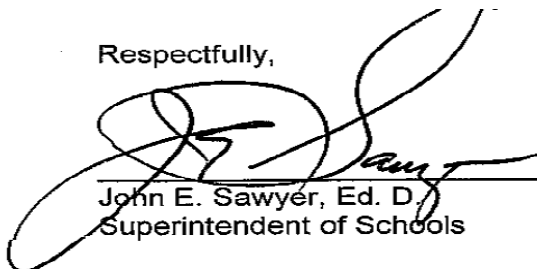
**Acknowledgements**

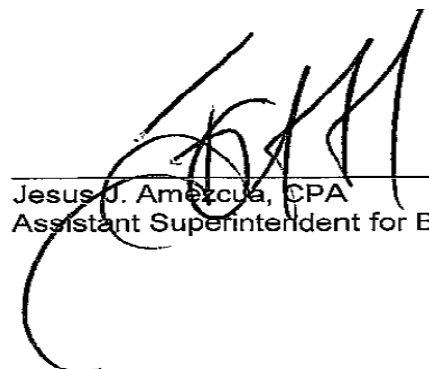
In Fiscal Year 2012-2013, the Business Office earned the Distinguished Budget Presentation Award for Budgeting for the GFOA and ASBO. This was the fourth submission for HCDE in its history. This was possible through a collaboration of the Business Office, Human Resources, Technology Department and Communications Office. All budget managers also were instrumental in providing timely information to the Business Office.

**Final Comments**

The preparation of the Department's budget is a coordination of many efforts from divisions, Research & Evaluation, Human Resources and Business Support Services. We are excited about the performance based budgeting and look forward to FY 2013-2014. We thank the Budget Team that coordinated the wealth of information before you and we look forward to your input and feedback on our financial plan.

Respectfully,

  
John E. Sawyer, Ed. D.  
Superintendent of Schools

  
Jesus J. Amezcua, CPA  
Assistant Superintendent for Business Services

## DEPARTMENT OFFICIALS, STAFF & CONSULTANTS

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### COUNTY BOARD OF TRUSTEES

NAME	TITLE	SERVICE DATE
Angela Chesnut	President	1993
John E. Sawyer, Ed. D.	Secretary	2002
Howard Jefferson	Member	2013
Debra Kerner	Vice President	2009
Erica S. Lee	Member	2013
Marvin W. Morris	Member	2011
Kay Smith	Member	2013
Diane Trautman	Member	2013

### ADMINISTRATIVE OFFICIALS

Name	Position
John E. Sawyer, Ed. D.	County School Superintendent
Jesus Amezcua, CPA	Assistant Superintendent
Celes Harris	Assistant Superintendent
Linda Pitre, Ed. D.	Assistant Superintendent
Jim Schul	Chief Information Officer
Natasha Truitt, MBA	Executive Director, Human Resources

### CONSULTANTS & ADVISORS

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

## SUPERINTENDENT'S BIOGRAPHY

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### **John E. Sawyer, Ed. D.**

The Harris County Department of Education Board of Trustees selected John E. Sawyer as the Department's superintendent on October 1, 2002.

Dr. Sawyer is county school superintendent for Harris County Department of Education, a 124-year-old, tax-assisted, nonprofit organization dedicated to the equalization of educational opportunity and advancement of public schools. The organization administers 16 external divisions that serve 26 area school districts.

Dr. Sawyer has acquired a wealth of public school knowledge and experience, having served as an English teacher; assistant principal and principal; district business manager; and district superintendent.

With a proven record of improving student performance, he is also an adamant proponent for furthering services for students with special needs.

Dr. Sawyer was nominated for the 2005 College of Education Distinguished Educator of the Year award at Sam Houston State University. Past honors include Educator-of-the-Month and Texas School Business Officials appointee to the State Board of Education's Cost Education Committee. He has also served within the Lamar University and Columbia Teachers' College Superintendents' academies.

Dr. Sawyer attended the University of Texas at Austin and earned a Bachelor of Arts. He has a Master of Education from Sam Houston State University and a Doctorate of Education from the University of Houston.

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## **ASSISTANT SUPERINTENDENT for BUSINESS SERVICES' BIOGRAPHY**

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### **Jesus J. Amezcua, CPA**



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 is currently working on his doctorate in educational administration and human resources from Texas A&M University.

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

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

## BOARD OF TRUSTEES BIOGRAPHIES

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**Angie Chesnut**  
**Position 2, Precinct 4,**  
**Board President**



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

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

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

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**Howard Jefferson**  
**Position 7, At Large**



Howard Jefferson was appointed to Harris County Department of Education's Board of Trustees, At-Large Position 7 in June 2013. Previously, he served as the elected HCDE board member for Position 6, Precinct 1 from 1995-2006.

Jefferson holds a bachelor's degree in chemistry from Southern University A&M College in Baton Rouge, Louisiana, and a master's degree in administration and supervision from the University of Houston. A former long-time educator, Jefferson served in numerous teaching and administrative capacities within Houston Independent School District (HISD), including Assistant Superintendent. He is a retired insurance and financial service professional.

Jefferson's dedication to community service equips him with a wealth of invaluable experience. He is skilled in education leadership as a result of both his professional training and successful career within HISD, along with his many previous years of service on the HCDE Board of Trustees. In addition, he brings decades of experience from the business arena and through volunteering with various civic associations. Jefferson has also held numerous leadership roles within a plethora of organizations and other associations— including the NAACP— in which he has served as President of the Houston chapter and most recently as a board member at the national level.



**Debra Kerner**  
**Position 5, At Large**



Ms. Debra Kerner was elected to the Harris County Department of Education Board of Trustees, At Large Position 5 in November, 2008. Since July 2008, she has been serving on an HCDE committee examining ways to increase funding for Head Start. Ms. Kerner is owner of Southwest Speech, a private practice in speech/language pathology. Through her practice, she works in public and private schools, as well as with private clients. She is active in the community having served as president of the Houston Association for Communication Disorders and vice president of the Texas Speech-Language-Hearing Association.

Ms. Kerner received her Masters in Science degree from Columbia University and her Bachelors in Science degree from Syracuse University.

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**Erica S. Lee**  
**Position 6, Precinct 1**



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

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

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

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**Marvin W. Morris**  
**Position 1, Precinct 2**



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

**Kay Smith**  
**Position 4, Precinct 3**



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

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

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**Dr. Diane Trautman**  
**Position 3, At-Large**



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

Dr. Trautman holds a Bachelor's degree in English and a Masters degree in Secondary Education, both from the University of Houston. She also earned a Doctorate degree in Educational Leadership from Sam Houston State University. Her field of expertise is educational leadership, and along with professors at SHSU, she helped to develop a new leadership theory as part of her doctoral dissertation and for which she received the NCPEA Dissertation of the Year award in 2001.

Dr. Trautman currently serves on the HCDE Head Start Policy Council, HCDE Special Schools Committee, HCDE Policy Committee, and the Harris County Education Foundation Board. She is also on the advisory board of Will's Kids, a nonprofit organization that helps motivate students and keeps them in school instead of dropping out. She is a member of the Association of Texas Professional Educators, the League of Women Voters, the Humble Area Retired Teachers Association, the Girl Scouts Alumni Organization, and Atascocita Lutheran Church. She and her husband Tim have three grown children and two grandchildren.

# HARRIS COUNTY DEPARTMENT OF EDUCATION PROFILE

## DEPARTMENT'S MISSION, GOALS & BELIEFS

Harris County Department of Education (HCDE), a highly successful educational resource in the Houston metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools for 124 years. The organization impacts the educational community through visionary leadership, shared resources and innovative programs.



### Mission

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

### Goals

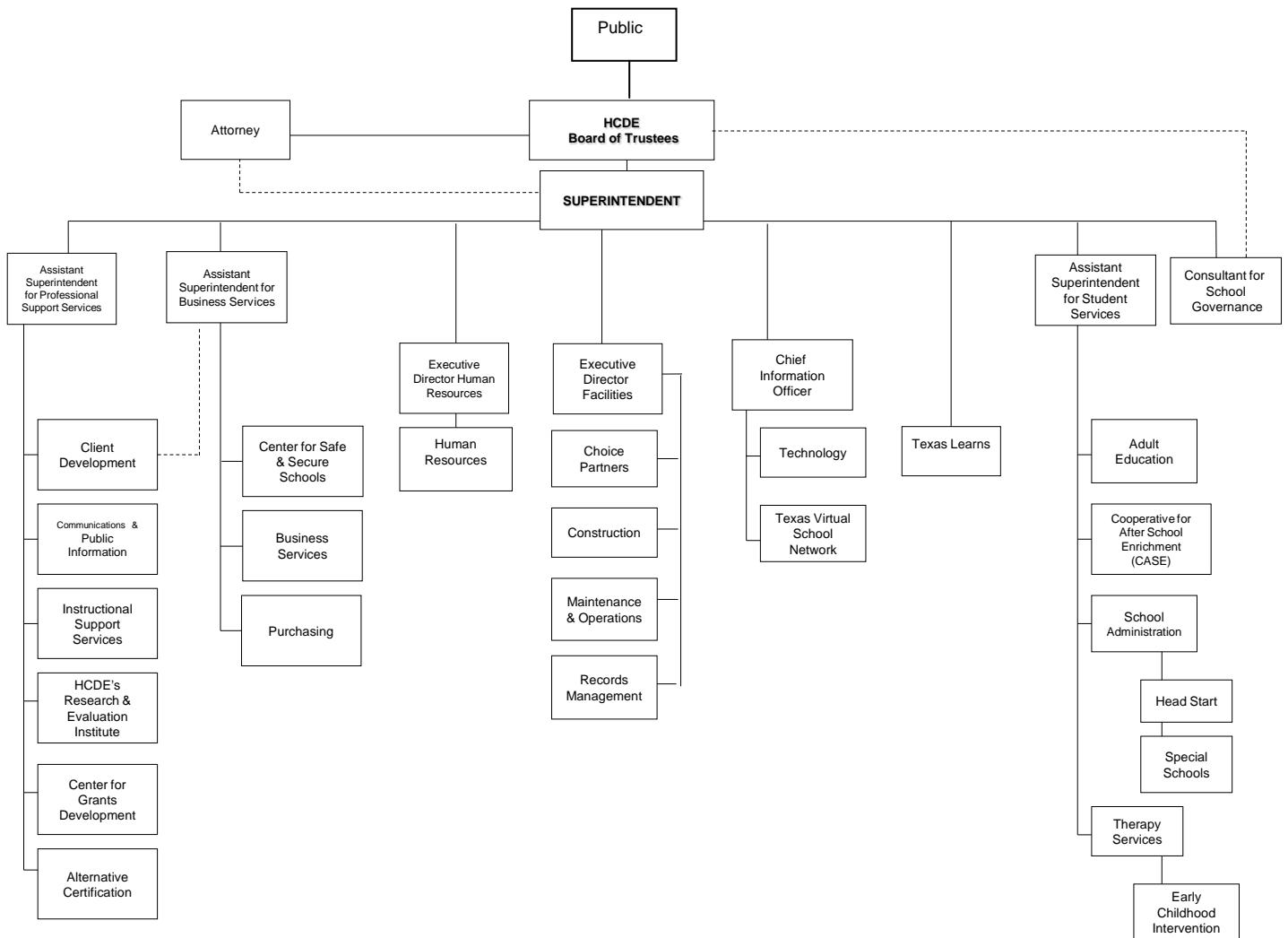
Harris County Department of Education will

- Implement research initiatives assessing community educational needs. Partner with businesses to research career readiness.
- Develop effective programs securing/promoting educational success for every learner.
- Gather data informing the educational community of proven strategies.
- Create innovative delivery systems and models promoting learning.
- Inform, educate, and train educators.
- Leverage resources for the best outcomes.

### Core Beliefs

- We believe that ALL students can learn
- We believe in promoting safe and caring environments where individuals and organizations can grow and succeed
- We believe in equal educational opportunity
- We believe in vision and innovation
- We believe in collaborative community-based solutions
- We believe in serving the educational community of Harris County with dignity and respect
- We believe in meeting the needs and goals of our clients through trust and quality service
- We believe in operating from a base of knowledge, expertise and resourcefulness
- We believe in continually analyzing the effectiveness of services
- We believe in optimizing all resources

# HARRIS COUNTY DEPARTMENT OF EDUCATION FY2013-2014 Organizational Chart



NOTE: Solid lines are direct reports and dotted lines are indirect reports.

## PROFILE OF THE DEPARTMENT

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

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

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

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

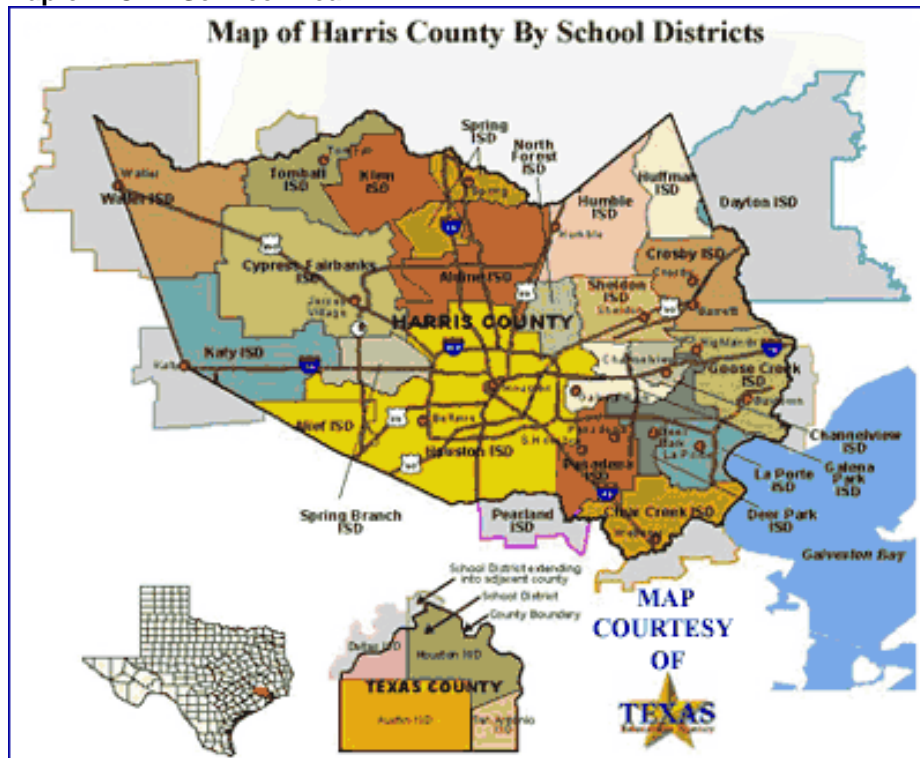
### Organization Authority

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

### Organizational Philosophy

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

### Map of HCDE Service Area



## Primary Services

The Department's primary service area geographically covers 1,788 square miles within Harris County, Texas in the upper Texas Gulf Coast region. Harris County's population base includes a wide variety of racial, ethnic, and socio-economic groups that gives the area a rich diversity and cosmopolitan feel. The Department offers services to 26 rural, suburban, and urban school districts entirely or partially within its primary service area of Harris County. It also serves school districts and governmental agencies in surrounding counties, as well as schools, education services centers, and other governmental agencies statewide.

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

**Academic and Behavior Centers** serve children, youth, and young adults ages 5-22 with severe emotional disturbances, mental retardation, pervasive developmental disorders, and other health impairments. In FY14, ABC schools are estimated to serve 183 students.

**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. In FY14, over 10,000 are estimated to be served.

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

**Cooperative for After School Enrichment Program** serves elementary, middle, and high school students delivering quality after-school learning opportunities. In FY14, over 10,000 students are estimated to be served by CASE.

**Head Start Program** serves 3- to 5-year old economically disadvantaged children and their families, with over 10 percent of those having an identified disability requiring intervention. For FY14, over 1,200 are estimated to be served.

**Highpoint Schools** serve adjudicated youth by providing intensive counseling and a technology-driven curriculum in a strict disciplinary environment. In FY14, Highpoint Schools are estimated to serve 292 students.

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

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

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

**Special Education-Related Programs** serves individuals ages 0-22 years of age with identified disability groups, diagnosed disabilities, developmental delays or at-risk for delays from diverse socioeconomic families. Over 5,000 students are estimated to be served in FY14 by Therapy Services.

**The Early Childhood Intervention Keep Pace Program** serves children ages 0-3 with medical conditions with a high probability of delay, with atypical development, developmental delay, or at-risk for delay. Over 1,600 children are estimated to be served in FY14 by ECI.



## **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.*

### **Statement of Texas Law**

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

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

### **Texas Education Agency (TEA) Legal Requirements**

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

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

### **Tax Authority**

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

### **Code of Ethics**

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

### **Risk Awareness**

An organization wide process to address internal control and risk-based standards in an audit requirement, per

Statement of Auditing Standards No. 115 Communicating Internal Control Related Matters, issued by the American Institute of Certified Public Accountants (AICPA). The finished product, the packet of completed forms, is provided to the independent auditors for their review during the audit process.

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

### **Fraud Prevention**

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

### **HCDE Financial Policies**

In addition to state legal requirements, HCDE has established its own requirements for annual budget preparation. The HCDE recognizes the importance of maintaining its financial integrity; therefore, it has developed this policy to support its mission and its goals and objectives. 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 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, 2012, HCDE had a fund balance of approximately 2 months of operating costs. To achieve this goal, the Superintendent and the Assistant Superintendent for Business Services are instructed to implement the following financial plan:
  1. Develop and submit for Board approval a balanced budget with input from Division Managers the Budget Committee (a balanced budget means that for each fund, expenditures are not to exceed revenues plus available fund balances; if the fund balance is to be used, than this must be for a one time cost and not reoccurring costs.
  2. Restrict any surplus funds towards unassigned fund balance.

### ***Funds from Operations***

Funds from operations should provide adequate funds to support its:

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



## ***Revenue***

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

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

## ***General Operating Fund Expenditures***

General fund expenditures shall maintain the following priorities of obligation:

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

## ***Long Term Financing***

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

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

## ***Short Term Financing***

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

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

### ***Reporting –Department and Public Facilities Corporation (PFC)***

HCDE will prepare reports of financial operations as follows:

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

### **Investments**

#### ***Investment Authority***

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

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

#### ***Approved Investment Instruments***

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

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

#### ***Safety and Investment Management***

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

### ***Liquidity and Maturity***

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

### ***Diversity***

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

### ***Monitoring Market Prices***

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

### ***Funds/Strategies***

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

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

### ***Safekeeping and Custody***

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

### ***Brokers/Dealers***

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

### ***Soliciting Bids for CD's***

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

### ***Internal Controls***

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

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

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

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

### ***Portfolio Report***

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

Treasury Bills, six-month

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

### **Ad-Valorem Taxes**

#### ***Discounts***

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

#### ***Split Payments***

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

### **Purchasing & Acquisition**

#### ***Purchasing Authority***

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

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

#### ***Competitive Bidding***

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

### ***Competitive Sealed Proposals***

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

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

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

### ***Responsibility for Debts***

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

### ***Purchase Commitments***

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

### **Personnel**

#### ***New Positions***

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

New positions created after approval of the budget shall be approved by the Board at public meeting before the positions can be advertised, offered, or funded. For FY2014, there are three and one half new positions added to the budget. A total of seven positions were eliminated for FY2014.

### **Annual Operating Budget**

#### ***Fiscal Year***

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

#### ***Budget Planning***

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

### ***Availability of Proposed Budget***

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

### ***Budget Meeting***

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

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

### ***Authorized Expenditures***

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

### ***Budget Amendments***

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

### **Budget Amendments/ Transfers**

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

### **Budget Transfers & Amendments Signature Authority**

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

### **Capital Expenditures Policies**

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

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

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

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

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

**Capital Expenditures**

**For FY14 the Capital Expenditures include:**

**Assigned Fund Balance:**

Technology Replacement Assets	\$500,000
3 Replacement Vehicles	<u>75,000</u>
	<u>575,000</u>

**Unassigned Fund Balance:**

Man Lift	35,000
HPN replacement of wall panels	84,600
HPE removal of storage containers	89,600
Special Schools smart boards	<u>120,000</u>
	<u>329,200</u>

**TOTAL FUND BALANCE**

**CAPITAL EXPENDITURE APPROPRIATIONS: \$904,200**

## **BUDGETARY CONTROL & BASIS OF ACCOUNTING**

### **Reporting Entity**

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

### **Accounting System Structure**

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

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

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

### **Basis of Accounting**

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

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

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

### **Basis of Budgeting**

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



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

### **Funds and Fund Types**

The Department's accounting system is organized and operated on a fund basis and account groups. In addition,

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

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

#### ***Governmental fund types:***

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

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

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

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

#### ***Proprietary fund types:***

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

#### ***Fiduciary fund types:***

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

**HCDE Fund Codes:**

**100 - GENERAL FUND**

**199 General Fund**

**200 - FEDERAL GRANTS**

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

**300 - STATE GRANTS**

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

**400 - LOCAL GRANTS**

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

**500 - DEBT SERVICE**

- 599 Debt Service

**600 - CAPITAL PROJECTS FUND**

- 698 PFC Refunding Bonds
- 699 PFC Capital Projects

**700 - INTERNAL SERVICE FUNDS**

- 753 Workers Compensation
- 799 Facility Support Services

**800 - TRUST AND AGENCY FUNDS**

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

**900 - ACCOUNT GROUPS**

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

## Accounting Measurement Focus

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

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

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

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

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

## Property Taxes

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

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

## Fund Balance

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

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

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

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

- A. Inventories
- B. Prepaid items

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

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

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

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

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

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

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

## 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/Member Districts of Shared Services Arrangements** – is used for payments from a member district to a fiscal agent of a shared services arrangement; or payments from a fiscal agent to a member district of a shared services arrangement.

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

## **BUDGET RESPONSIBILITIES**

### **Budget Requirements**

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

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

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

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

### **Budget Responsibilities**

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

- Division Level
  - Division/Budget directors
- Department Level: HCDE Budget Committee
  - Superintendent
  - Assistant Superintendent-Business
  - Chief Accounting Officer
  - Assistant Superintendents
  - Consultant for School Governance
  - Executive Director of Human Resources
  - Executive Director of Facilities
  - Chief Information Officer
  - Director of Resource Development
- Board Level:
  - Board Budget Committee

## Annual Budget Responsibilities and Guidelines

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

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

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

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



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

## Budget Guidelines

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

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

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

## **Budget Calendar**

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

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

## HARRIS COUNTY DEPARTMENT OF EDUCATION

### FY 2013-14 Budget Planning Calendar

Process	Date	Activity	Location	Participants
Budget Planning		Budget Planning with Budget Analyst and Accounting Staff		
		Strategic Planning Process Begins		Divisions
	Tuesday, December 18, 2012	<u>Board Meeting, 1 PM</u> Approve calendar for FY 2013-14 Proposed Budget		Board
	Friday, January 11, 2013	Budget Information & Instructions Available on the HCDE portal		Business Svcs
	Friday, January 11, 2013	Accountability Steering Committee		Divisions
Needs Assessment	Thursday, January 31, 2013	Budget Prep Training	9 AM Room 501	Business Svcs-Budget Mgrs
and	Wednesday, February 13, 2013	Needs Assessment to be conducted		Divisions
Budget	Thursday, February 14, 2013	Budget Entry Training	9 AM Lab 504	Business Svcs-Budget Entry
Development	Friday, February 15, 2013	Budget Entry Training	9 AM Lab 504	Business Svcs-Budget Entry
<b>DUE</b>	<b>Friday, February 22, 2013</b>	<b>DUE: Proposed Budgets to Business Analyst</b>		<b>Budget Mgrs</b>
	<b>March 11-15, 2013</b>	<b>Spring Break</b>		<b>Department Closed</b>
<b>DUE</b>	<b>Friday, March 22, 2013</b>	<b>DUE: Risk Assessment</b>		<b>Budget Mgrs</b>
Budget	April, 2013	HCDE Goals & Strategic Plan Integration		Board, Superintendent
Analysis	Monday, April 1, 2013	Budget Committee Planning Workbook to Budget Committee 2 Hr. Budget Committee Planning Meeting		Business Analyst HCDE Budget Committee
<b>DUE</b>	<b>Tuesday, April 2, 2013</b>	<b>SWOT Analysis for Divisions</b>		<b>Budget Mgrs</b>
<b>DUE</b>	<b>Thursday, April 4, 2013</b>	<b>Final FY12-13 Accountability Objectives to be sent to Research &amp; Evaluation</b>		
	April 1-19, 2013	Division Budget Presentations		HCDE Budget Committee

## HARRIS COUNTY DEPARTMENT OF EDUCATION

### FY 2013-14 Budget Planning Calendar

Process	Date	Activity	Location	Participants
Supt' Review	Wednesday, May 1, 2013	Supt. Budget Review Session: Draft 1 Proposed Budget		Assistant Superintendents Superintendent, Bus. Svcs
	Tuesday, May 7, 2013	Supt. Budget Review Session: Draft 2 Proposed Budget		Superintendent, Bus. Svcs
Board Workshops	Tuesday, May 14, 2013	Budget Work Session # 1		Board Budget Committee Superintendent, Bus. Svcs
	Monday, May 20, 2013	Supt. Budget Review Session: Draft 3 Proposed Budget		Superintendent, Bus. Svcs
	Tuesday, May 21, 2013	Budget Work Session # 2		Board Budget Committee Superintendent, Bus. Svcs
	<b>Monday, May 27, 2013</b>	<b>Memorial Day</b>		<b>Department Closed</b>
	Wednesday, June 5, 2013	3 <sup>rd</sup> Budget Work Session, 9 AM (As needed)		Board Budget Committee Superintendent, Bus. Svcs
Budget Approval	Monday, June 03, 2013	Post <u>Budget Notice</u> in the <u>Houston Chronicle</u> Post Budget on the web		Business Svcs
	<b>Friday, May 31, 2013</b>	Agenda Items Due-Including <u>Budget Book</u>		Business Svcs
	<b>Tuesday, June 18, 2013</b>	<b>Final Accountability Objectives presented to Board</b>		
	Tuesday, June 18, 2013	(1) Board Budget Committee, 12 PM Present Finalized Budget and Approve Recommendation (2) Public Hearing on the Budget, 12:45 PM (3) <u>Board Meeting, 1 PM</u> Adopt the budget		Board Budget Committee Superintendent, Bus. Svcs  Board Board
	<b>Friday, August 30, 2013</b>	Risk Assessment Review is due		
	Sunday, September 1, 2013	FY13 Budget is effective		Divisions
	<b>Board Budget Committee:</b> Lee, Morris, Smith, Sawyer <b>HCDE Budget Committee:</b> Sawyer, Harris, Pitre, Griffin, Hooper, Schul, Truitt, Amezcua, Coronado, Rawlinson, Torres			

## HCDE Tax Calendar 2013

	8-26-2013	Certification of appraisal values Certification of anticipated collection rate by collector
	8-20-2013	Agenda Item to approve HCTO to calculate rates
	9-1-2013	Calculation of effective and roll back tax rates
=====		
	9-3-13	Publication of effective and roll back rates and submission to the governing body, statement and schedules; submission to governing body.
	9-12-13	72 hour meeting notice
	9-17-13	<b><u>Meeting of Governing Body to discuss tax rate</u></b> ; if proposed tax rate will exceed the rollback or the effective tax rate (whichever is lower), take record vote and schedule public hearing.
	9-10-13 (1 <sup>st</sup> Quarter page ad and other web)	<b><u>Notice of Public Hearing on Tax Increase</u></b> at least 7 days prior to Public Hearing
	9-19-13	72 hour meeting notice
	9-24-13	<b><u>Public Hearing</u></b>
	9-17-13	<b><u>Notice of Public Hearing on Tax Increase</u></b> (1 <sup>st</sup> Quarter page ad and other web) at least 7 days prior to Public Hearing
	10-6-13	72 hour meeting notice
	10-15-13	<b><u>Second Public Hearing</u></b> (may not be earlier than 3 days after first public hearing); schedule and announce meeting to adopt tax rate 3-14 days from this date.
	10-8-13	<b><u>Notice of Tax Revenue Increase</u></b> published before meeting to adopt tax rate is the (second quarter page notice in newspaper) before meeting and published on the web site 7 days before the meeting.
	10-17-13	72 hour meeting notice
	10-22-13	<b><u>Meeting to Adopt Tax Rate</u></b> Meeting is 3 to 14 days after second public hearing. Taxing unit must adopt tax rate by Sept. 29 or 60 days after receiving certified appraisal roll, whichever is later.

## BUDGET DEVELOPMENT PROCESS

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

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

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

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

### PLANNING PHASE

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

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

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

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

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

With the Budget Development Process, divisions are allowed time to integrate the Department goals into their specific budget requests. During division budget hearings the Business Services Division will review revenue projections and refined budget requests to develop a preliminary department budget. As a result of this collaborated process, the Business Services Division will be able to present a preview of the proposed 2013-2014 budget to the Board of Trustees before the May Workshop. This preview will enable the Board of Trustees and the Superintendent to review and discuss the direction of the budget before the July 17th public hearing.

## **IMPLEMENTATION PHASE**

### **Revenue Projections**

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

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

### **Expenditure Projections**

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

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

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

between budgeted and actual operations.

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

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

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

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

Directors, principals, and other staff of the department under the direction of the Superintendent, will develop the budget. Budget Preparation Training was held January 31, 2013. The budget deadline set for divisions is February 22, 2013, and the Business Services Division will compile the budget requests. During the months of April and May, various budget meetings were scheduled with the Superintendent, the Executive Team and Division Directors.

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

Budget workshops will be held on May 21, and in June (as needed) to review the preliminary budget estimates. The citizens of Harris County and Department employees will be invited to attend the budget workshops. On June 18, the Board of Trustees was asked to approve the final budget which was implemented on September 1st, 2013.

## **EVALUATION PHASE**

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

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



## HCDE'S FUNDS STRUCTURE & FUND TYPES

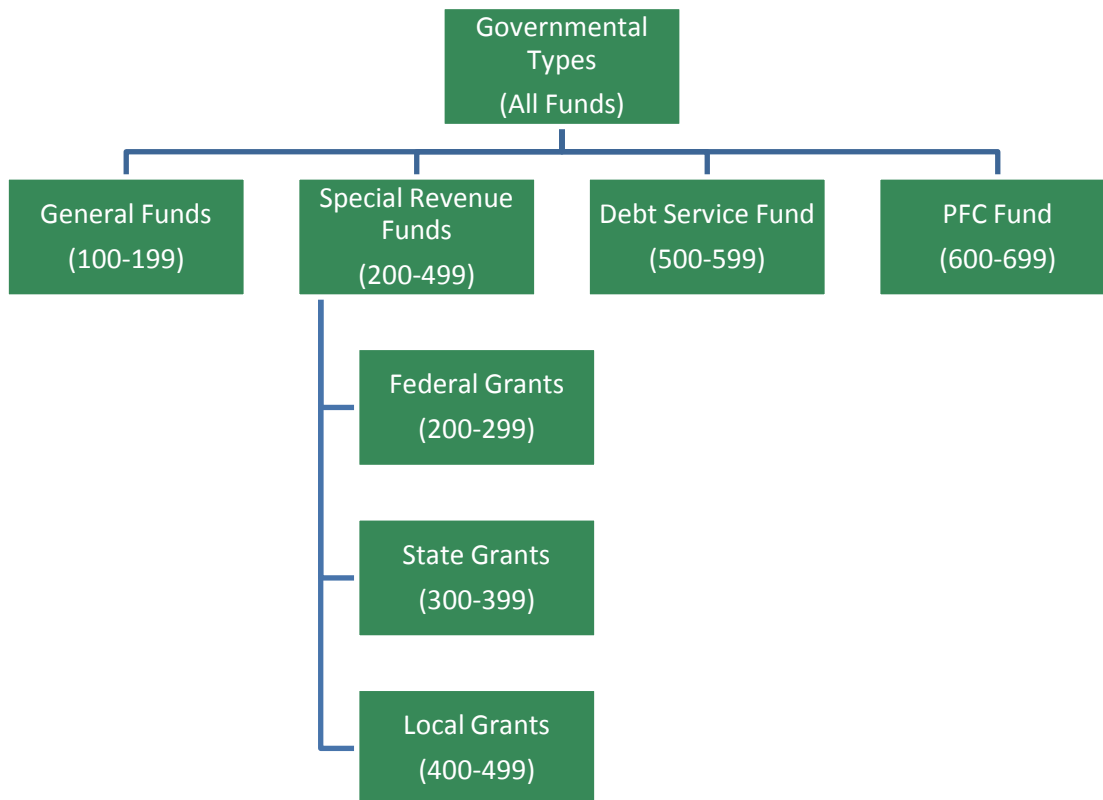
### GOVERNMENTAL FUND TYPES

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

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

The following are the District's governmental funds:

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



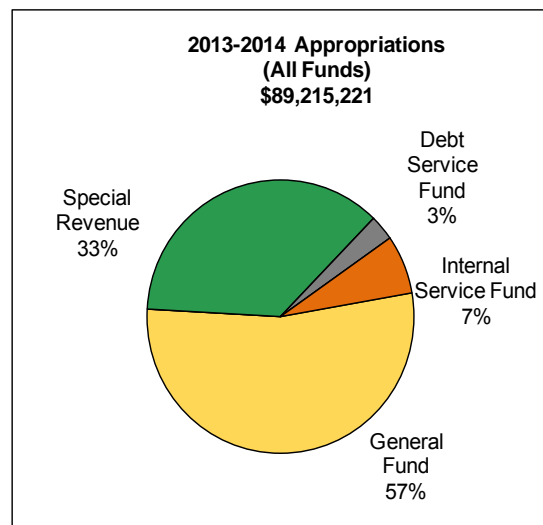
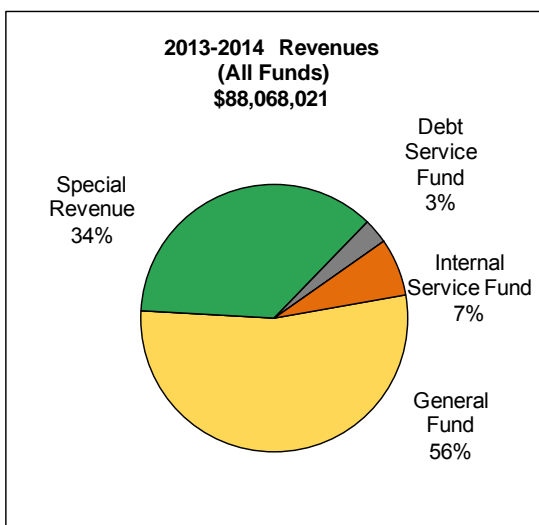
## PROPRIETARY FUND TYPES

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

## FIDUCIARY FUND TYPES

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

	General Fund	Special Revenue Fund	Debt Service Fund	Internal Service Fund	Total
<b>Beg. Fund Balance</b>	\$ 19,403,867	\$ -	\$ -	\$ -	\$ 19,403,867
<b>Est. Revenues</b>	47,252,631	32,041,111	2,653,751	6,120,528	88,068,021
<b>Appropriations</b>	43,908,407	32,041,111	2,653,751	6,120,528	84,723,797
<b>Transfers Out</b>	4,491,424	-	-	-	4,491,424
<b>Total Appropriations and Other Uses</b>	\$ 48,399,831	\$ 32,041,111	\$ 2,653,751	\$ 6,120,528	\$ 89,215,221
<b>Appropriations from Fund Balance:</b>	\$ (1,147,200)	-	-	-	\$ (1,147,200)
<b>Ending Fund Balance</b>	\$ 18,256,667	\$ -	\$ -	\$ -	\$ 18,256,667



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

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

	(1) Governmental Funds			Proprietary Funds	
	General Funds	Special Revenue Funds	Debt Service Funds	Internal Services Funds	Total
<b>REVENUES &amp; OTHER RESOURCES</b>					
<b>Revenues</b>					
Customer Fees & Charges	\$ 22,493,267	\$ -	\$ -	\$ -	\$ 22,493,267
Property Tax Rev-Current	19,080,405	-	-	-	19,080,405
Property Tax Rev-Delinquent & P&I	410,500	-	-	-	410,500
Investment Earnings-HCDE	20,000	-	-	-	20,000
Other Local Revenues	110,000	-	-	-	110,000
Local Grants	96,794	5,589,528	-	-	5,686,322
<b>Total Local Revenues:</b>	<b>42,210,966</b>	<b>5,589,528</b>	<b>-</b>	<b>-</b>	<b>47,800,494</b>
Facility Support Services	-	-	-	5,656,446	5,656,446
Workers Compensation	-	-	-	464,082	464,082
<b>Total Inter-Departmental Revenues:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,120,528</b>	<b>6,120,528</b>
State TEA Supplemental Compensation	320,000	-	-	-	320,000
State TEA Employee Portion Health Ins	588,000	-	-	-	588,000
State TRS On Behalf Payments	1,600,000	-	-	-	1,600,000
State Grants-Lease Revenues	324,000	3,036,195	-	-	3,360,195
<b>Total State Revenues:</b>	<b>2,832,000</b>	<b>3,036,195</b>	<b>-</b>	<b>-</b>	<b>5,868,195</b>
Federal Grants	-	21,577,715	-	-	21,577,715
Indirect Cost-Federal Grants	2,209,665	-	-	-	2,209,665
<b>Total Federal Revenues:</b>	<b>2,209,665</b>	<b>21,577,715</b>	<b>-</b>	<b>-</b>	<b>23,787,380</b>
<b>Total Revenues:</b>	<b>47,252,631</b>	<b>30,203,438</b>	<b>-</b>	<b>6,120,528</b>	<b>83,576,597</b>
<b>Other Resources</b>					
Transfers In-					
Fund 288-CASE After School Partnership	-	550,787	-	-	550,787
Fund 481-ECI-Keep Pace	-	1,115,000	-	-	1,115,000
Fund 206-Head Start	-	-	-	-	-
Fund 599-Debt Service Payment (PFC)	-	171,886	690,954	-	862,840
Fund 599-Debt Service Payment (QZAB)	-	-	1,962,797	-	1,962,797
<b>Total Other Resources:</b>	<b>-</b>	<b>1,837,673</b>	<b>2,653,751</b>	<b>-</b>	<b>4,491,424</b>
<b>Total Revenues &amp; Other Resources:</b>	<b>\$ 47,252,631</b>	<b>\$32,041,111</b>	<b>\$ 2,653,751</b>	<b>\$ 6,120,528</b>	<b>\$ 88,068,021</b>
<b>EXPENDITURES &amp; OTHER USES</b>					
<b>Expenditures</b>					
Adult Ed. Local & (Funds 230, 234, & 381)	182,384	4,089,000	-	-	4,271,384
Alternative Certification	365,446	-	-	-	365,446
Assistant Supt for Professional Support	233,850	-	-	-	233,850
Assistant Supt for Student Services	242,557	-	-	-	242,557
Board of Trustees	109,155	-	-	-	109,155
Business Services	1,636,200	-	-	-	1,636,200
Center for Safe & Secure Schools	420,086	-	-	-	420,086
Center for Schl Governance & Fiscal Acct.	191,314	-	-	-	191,314
CASE Local & (Funds 267, 282 & 288)	210,484	6,230,000	-	-	6,440,484

Continued on next page

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

	(1) Governmental Funds			Proprietary Funds	
	General	Special	Debt	Internal	
	Funds	Revenue	Service	Services	
		Funds	Funds	Funds	Total
<b>EXPENDITURES &amp; OTHER USES</b>					
Communications & Public Information	\$ 689,499	\$ -	\$ -	\$ -	\$ 689,499
Client Development Services	427,653	-	-	-	427,653
Debt Services (Fund 599)	-	-	2,653,751	-	2,653,751
Department Wide	3,015,995	-	-	-	3,015,995
Education Foundation	201,337	-	-	-	201,337
<b>Facility Support Services-</b>					
Choice Partners Cooperative-Facility	1,510,408	-	-	-	1,510,408
Choice Partners-Food Co-op	310,062	-	-	-	310,062
Choice Partners-Purchasing Co-op	250,989	-	-	-	250,989
Facilities-Construction Services	125,577	-	-	-	125,577
Facilities-Local Construction	404,200	-	-	-	404,200
Facilities-Internal Service (Fund 799)	-	-	-	5,656,446	5,656,446
Records Management Services	1,734,401	-	-	-	1,734,401
Head Start Grant (Funds 205-209)		13,766,886	-	-	13,766,886
Human Resources	942,200	-	-	-	942,200
<b>Instructional Support Services-</b>					
ISS-Bilingual Education	218,922	-	-	-	218,922
ISS-Division Wide	240,406	-	-	-	240,406
ISS-Digital Learning & Instr Tech.	111,200	-	-	-	111,200
ISS-EC Winter Conference	242,694	-	-	-	242,694
ISS-English Language Arts	305,671	-	-	-	305,671
ISS-Math	344,952	-	-	-	344,952
ISS-Professional Development	39,000	-	-	-	39,000
ISS-Science	170,837	-	-	-	170,837
ISS-Social Studies	113,259	-	-	-	113,259
ISS-Speaker Series	155,500	-	-	-	155,500
ISS-Special Education	42,419	-	-	-	42,419
Purchasing Support	458,632	-	-	-	458,632
Research & Evaluation	492,226	-	-	-	492,226
<b>Resource Development Services-</b>					
Internal Grant Services	525,939	-	-	-	525,939
Retirement Leave Benefits	50,000	-	-	-	50,000
Scholastic Arts Program	94,409	-	-	-	94,409

Continued on next page

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

	(1) Governmental Funds			Proprietary Funds	
	General	Special	Debt	Internal	
	Funds	Revenue	Service	Services	
	Funds	Funds	Funds	Funds	Total
<b>EXPENDITURES &amp; OTHER USES</b>					
<b>Special Schools &amp; Services-</b>					
ABC-East	\$ 3,092,842	\$ -	\$ -	\$ -	\$ 3,092,842
ABC-West	2,841,748	-	-	-	2,841,748
Early Childhood Intervention-Local	-	-	-	-	-
Highpoint-East	2,693,012	-	-	-	2,693,012
Highpoint-North	2,055,638	-	-	-	2,055,638
Special Schools Administration	524,475	-	-	-	524,475
Therapy Services (Funds 289, 389 & 481)	8,673,609	6,455,225	-	-	15,128,834
Superintendent's Office	389,238	-	-	-	389,238
State TEA Employee Health Insurance	588,000	-	-	-	588,000
State TEA On Behalf Payments	1,600,000	-	-	-	1,600,000
<b>Technology Services-</b>					
Chief Information Officer	181,855	-	-	-	181,855
Technology Services	4,167,957	-	-	-	4,167,957
Technology Cloud Project	325,170	-	-	-	325,170
Texas Virtual Schools Network	-	1,500,000	-	-	1,500,000
Texas-Learns Contract & Local	-	-	-	-	-
Workers Compensation (Fund 753)	-	-	-	464,082	464,082
<b>Total Expenditures:</b>	<b>43,908,407</b>	<b>32,041,111</b>	<b>2,653,751</b>	<b>6,120,528</b>	<b>84,723,797</b>
<b>Other Uses</b>					
<b>Transfers Out-</b>					
Fund 288-CASE	550,787	-	-	-	550,787
Fund 491-ECI Maintenance of Effort	1,115,000	-	-	-	1,115,000
Fund 206-Head Start	171,886	-	-	-	171,886
Fund 599-Debt Service-PFC	1,962,797	-	-	-	1,962,797
Fund 599-Debt Service-QZAB	690,954	-	-	-	690,954
<b>Total Other Uses:</b>	<b>4,491,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,491,424</b>
<b>Total Expenditures &amp; Other Uses:</b>	<b>48,399,831</b>	<b>32,041,111</b>	<b>2,653,751</b>	<b>6,120,528</b>	<b>89,215,221</b>
<b>Expenditures from Fund Balance:</b>					
Projected Fund Balance Beginning:	19,403,868	-	-	-	19,403,868
Uses of Fund Balance	1,147,200	-	-	-	1,147,200
Projected Fund Balance Ending:	\$ 18,256,668	-	-	-	\$ 18,256,668

\*Note 1: The Harris County Department of Education Public Facility Corporation (PFC) meets the criteria set out by GASB 39 and has been included as a blended component unit in the financial statements of the Department. The PFC, a legally separate entity, is, in substance, part of the Department's operations and its purpose is to finance the Department's construction and building acquisition needs. Therefore, the PFC is reported as a capital projects fund, a governmental fund type. For Fiscal Year 2013-2014, the Department did not budget any expenditures for the PFC fund. The projects are completed and the remaining fund balance is restricted for the final debt service payments.

**Harris County Department of Education  
Combined Summary of Fund Balances-All Funds  
For The Fiscal Year Ended August 31, 2014**

<b>Fund#</b>	<b>Fund Description</b>	<b>Beginning Fund Balance</b>	<b>Estimated Revenues</b>	<b>Appropriations</b>	<b>Transfers (Out)/In</b>	<b>Ending Fund Balance</b>
<b>General Fund:</b>						
199	General Operating Fund	\$ 19,403,867	\$ 47,252,631	\$ 43,908,407	\$ (4,491,424)	\$ 18,256,667
	<b>Total General Fund:</b>	19,403,867	47,252,631	43,908,407	(4,491,424)	18,256,667
<b>Special Revenue Funds:</b>						
	<b>Total Special Revenue Fund:</b>	-	30,203,438	32,041,111	(1,837,673)	-
<b>Debt Service Funds:</b>						
599	Debt Service Fund	-	-	2,653,751	2,653,751	-
	<b>Total Debt Service Fund:</b>	-	-	2,653,751	2,653,751	-
<b>Internal Service Funds:</b>						
753	Workers Compensation Fund	-	464,082	464,082	-	-
799	Facilities Fund	-	5,656,446	5,656,446	-	-
	<b>Total Internal Service Fund:</b>	-	6,120,528	6,120,528	-	-
	<b>Total</b>	<b>19,403,867</b>	<b>83,576,597</b>	<b>84,723,797</b>	<b>-</b>	<b>18,256,667</b>
	Transfers Out	-	3,376,424	3,376,424	-	-
	<b>Total with Transfers Out:</b>	<b>\$ 19,403,867</b>	<b>86,953,021</b>	<b>88,100,221</b>	<b>-</b>	<b>18,256,667</b>
	Unassigned Fund Balance	10,005,679	-	-	-	9,433,479
	Non-Spendable Fund Balance	111,719	-	-	-	111,719
	Restricted Fund Balance	428,228	-	-	-	428,228
	Committed Fund Balance	1,408,000	-	-	-	1,408,000
	Assigned Fund Balance	7,450,241	-	-	-	6,875,241
	<b>Ending Fund Balance</b>	<b>\$ 9,398,188</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,256,667</b>

**Efficient Leverage Indicator**

**How much is available in reserves?**

$$\frac{\text{Unassigned Fund Balance } \$9,433,479}{\text{Total Fund Balances } \$18,256,667} = 52\%$$

Goal: >75%  
Benchmark: 50% to 75%  
Danger: > 50%

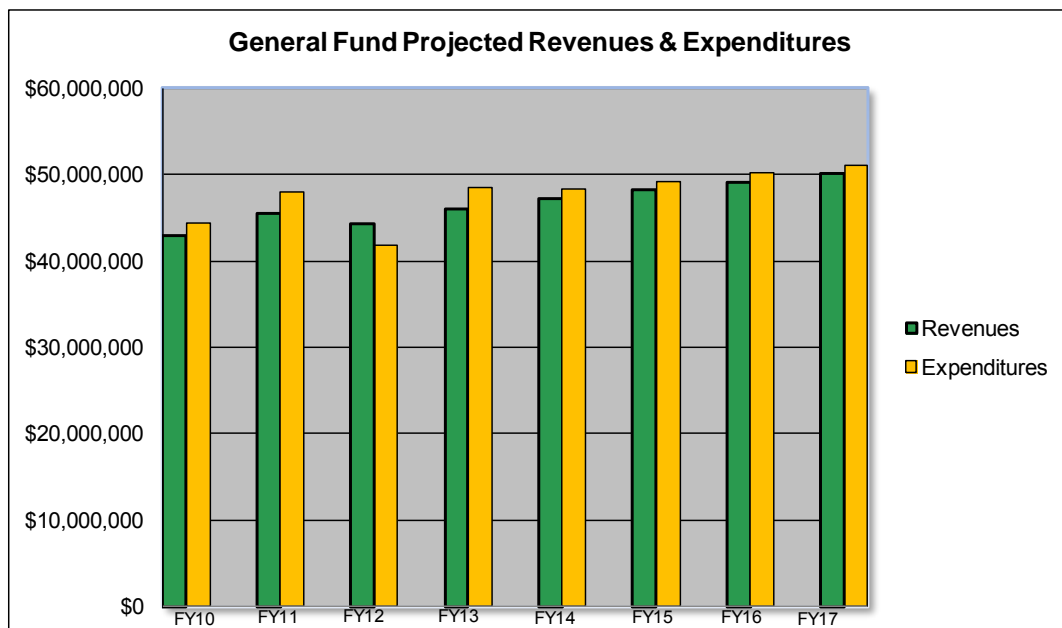
## GENERAL FUND

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 three major revenue sources include: customer fees, property tax revenues in indirect costs from federal grants.

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

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Amended Budget	2013-2014 Proposed Budget	2014-2015 Budget Forecast	2015-2016 Budget Forecast	2016-2017 Budget Forecast
Beg. Fund Balance	\$ 23,053,362	\$ 21,729,927	\$ 19,225,734	\$ 21,823,672	\$ 19,403,868	\$ 18,256,668	\$ 17,176,352	\$ 16,164,259
Est. Revenues	42,996,169	45,438,048	44,389,564	46,090,389	47,252,631	48,197,684	49,161,637	50,144,870
Appropriations	40,486,129	44,371,985	37,998,987	44,690,622	43,908,407	44,786,575	45,682,307	46,595,953
Total Other/Uses Net:	3,833,475	3,570,256	3,792,639	3,819,571	4,491,424	4,491,424	4,491,424	4,491,424
Total Appr. and Other Uses:	44,319,604	47,942,241	41,791,626	48,510,193	48,399,831	49,277,999	50,173,731	51,087,377
Net Change in Fund Balance	(1,323,435)	(2,504,193)	2,597,938	(2,419,804)	(1,147,200)	(1,080,316)	(1,012,093)	(942,507)
Ending Fund Balance	\$ 21,729,927	\$ 19,225,734	\$ 21,823,672	\$ 19,403,868	\$ 18,256,668	\$ 17,176,352	\$ 16,164,259	\$ 15,221,752



**Harris County Department of Education**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances-All Funds**  
**For The Fiscal Year Ended August 31, 2010 through August 31, 2017**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed	2014-2015 Forecast	2015-2016 Forecast	2016-2017 Forecast
<b>Revenues</b>								
Customer Fees/Charges	\$ 20,690,182	\$ 21,866,639	\$ 20,671,395	\$ 21,986,976	\$ 22,493,267	\$ 22,943,132	\$ 23,401,995	\$ 23,870,035
Property Tax Revenue-Current	16,908,445	17,150,614	17,793,620	18,268,628	19,080,405	19,462,013	19,851,253	20,248,278
Tax Revenue-Delq., P&I	240,716	893,570	562,163	380,500	410,500	418,710	427,084	435,626
Investment Earnings	43,586	29,841	24,920	20,000	20,000	20,400	20,808	21,224
Local Grants	36,250	43,836	28,000	22,772	96,794	98,730	100,704	102,719
Indirect Cost from Local Grants	29,103	41,045	-	-	-	-	-	-
Other Local Revenues	124,843	296,429	466,402	467,226	434,000	442,680	451,534	460,564
State TEA Supplemental Compensation	326,950	337,438	333,654	320,000	320,000	326,400	332,928	339,587
State TEA Employee Portion Health Ins	592,640	544,383	623,457	588,000	588,000	599,760	611,755	623,990
State TRS On Behalf Matching	1,747,097	1,957,430	1,807,238	1,600,000	1,600,000	1,632,000	1,664,640	1,697,933
Indirect Cost from Federal Grants	2,256,357	2,276,822	2,078,715	2,436,287	2,209,665	2,253,858	2,298,935	2,344,914
<b>Total Revenues</b>	<b>\$ 42,996,169</b>	<b>\$ 45,438,048</b>	<b>\$ 44,389,564</b>	<b>\$ 46,090,389</b>	<b>\$ 47,252,631</b>	<b>\$ 48,197,684</b>	<b>\$ 49,161,637</b>	<b>\$ 50,144,870</b>
<b>Expenditures</b>								
Adult Education Local	281,168	144,467	134,897	186,608	182,384	186,032	189,752	193,547
Alternative Certification	102,752	86,709	170,007	207,749	365,446	372,755	380,210	387,814
Assistant Superintendent for Student Services	233,717	217,428	215,154	229,296	233,850	238,527	243,298	248,163
Assistant Superintendent for Professional Support	221,096	237,512	231,496	237,600	242,557	247,408	252,356	257,403
Board of Trustees	120,431	139,736	108,958	133,163	109,155	111,338	113,565	115,836
Business Support Services	1,635,352	1,573,952	1,525,180	1,751,515	1,636,200	1,668,924	1,702,302	1,736,349
Center for Safe & Secure Schools (CSSS)	415,569	623,732	413,600	745,711	420,086	428,488	437,057	445,799
Center for School Governance & Fiscal Accountability	184,855	182,784	180,248	191,118	191,314	195,140	199,043	203,024
Communications & Public Information	498,632	574,193	506,026	603,842	689,499	703,289	717,355	731,702
Client Development Services	178,321	356,950	403,415	415,011	427,653	436,206	444,930	453,829
Cooperative for After School Enrich. (CASE)	185,892	221,652	164,276	171,746	210,484	214,694	218,988	223,367
CASE Ecobot	-	148,886	-	-	-	-	-	-
Department Wide	3,294,970	3,151,306	3,059,100	3,957,530	3,015,995	3,076,315	3,137,841	3,200,598
Education Foundation	165,344	150,782	200,322	201,647	201,337	205,364	209,471	213,660
External Relations Officer	77,220	76,259	64,479	6,265	-	-	-	-

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**Harris County Department of Education**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances-All Funds**  
**For The Fiscal Year Ended August 31, 2010 through August 31, 2017**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Proposed	2013-2014 Proposed	2014-2015 Forecast	2015-2016 Forecast	2016-2017 Forecast
<b>Expenditures (Continued)</b>								
Facilities Support Services-								
Building Replacement Schedule	\$ 49,825	\$ 49,017	\$ -	\$ -	\$ 75,000	\$ 76,500	\$ 78,030	\$ 79,591
Construction Services	174,891	149,153	412,563	127,349	125,577	128,089	130,650	133,263
Facility Support	2,342	10,253	-	2,797	(35,000)	(35,700)	(36,414)	(37,142)
Choice Partners-Facility Partners	1,072,172	1,171,149	927,500	1,565,055	1,510,408	1,540,616	1,571,428	1,602,857
Choice Partners-Gulf Coast Food Co-op	283,220	252,286	269,199	284,076	310,062	316,263	322,589	329,040
Choice Partners-Purchasing Co-op	259,193	167,261	170,457	308,792	250,989	256,009	261,129	266,352
Local Construction Fund 170	195,539	1,667,141	15,443	572,780	329,200	335,784	342,500	349,350
Records Management Services	1,525,365	1,402,283	1,603,485	1,716,029	1,734,401	1,769,089	1,804,471	1,840,560
QZAB & Maintenance Notes	796,984	3,101,860	853,810	428,228	-	-	-	-
Warehouse	-	-	-	-	-	-	-	-
Human Resources	913,737	934,284	871,536	937,767	942,200	961,044	980,265	999,870
Instructional Support Services-								-
Bilingual Education	109,265	133,874	109,726	212,704	218,922	223,300	227,766	232,322
Digital Learning & Instructional Technology	216,549	160,571	-	118,552	111,200	113,424	115,692	118,006
Division Wide	112,056	116,070	164,033	228,672	240,406	245,214	250,118	255,121
Early Childhood Winter Conference	212,916	189,815	169,799	232,331	242,694	247,548	252,499	257,549
English Language Arts	115,302	161,877	115,571	146,446	305,671	311,784	318,020	324,381
Math	49,810	118,494	101,889	129,422	344,952	351,851	358,888	366,066
Professional Development	6,985	9,016	8,210	29,000	39,000	39,780	40,576	41,387
Science	125,937	120,019	82,089	165,417	170,837	174,254	177,739	181,294
Social Studies	82,973	80,689	92,343	115,196	113,259	115,524	117,835	120,191
Speaker Series	127,552	18,430	5,173	48,865	155,500	158,610	161,782	165,018
Special Education	19,832	30,058	40,258	42,421	42,419	43,267	44,133	45,015
Principal Certification	68,664	96,667	-	-	-	-	-	-
Purchasing Support Services	327,510	373,428	355,414	438,099	458,632	467,805	477,161	486,704
Research & Evaluation	369,389	441,394	411,955	489,758	492,226	502,071	512,112	522,354
Research Institute of Texas	56,049	15,391	38,665	-	-	-	-	-
Resource Development-								
Internal Grant Services	280,086	326,334	321,901	359,240	525,939	536,458	547,187	558,131
Texas Center for Grants Development	267,525	241,356	230,732	248,293	-	-	-	-
Retirement Leave Benefits Fund 190	65,515	261,983	224,144	50,000	50,000	51,000	52,020	53,060
Scholastic Arts	77,328	78,239	60,062	93,775	94,409	96,297	98,223	100,188
Special Schools & Services-								-
ABC-East	3,019,115	3,158,462	2,867,435	3,015,830	3,092,842	3,154,699	3,217,793	3,282,149
ABC-West	2,242,829	2,669,693	2,522,217	2,634,426	2,841,748	2,898,583	2,956,555	3,015,686
Career Center	-	29,638	-	-	-	-	-	-
ECI-Keep Pace Program	6,633	64,658	-	89,389	-	-	-	-
Highpoint-East	2,694,881	2,591,466	2,431,310	2,940,644	2,693,012	2,746,872	2,801,810	2,857,846
Highpoint-North	1,728,539	1,353,006	1,545,805	1,887,725	2,055,638	2,096,751	2,138,686	2,181,459
Special Schools Administration	518,555	497,701	496,247	536,052	524,475	534,965	545,664	556,577

Continued on next page

**Harris County Department of Education**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances-All Funds**  
**For The Fiscal Year Ended August 31, 2010 through August 31, 2017**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed	2014-2015 Forecast	2015-2016 Forecast	2016-2017 Forecast
<b>Expenditures (Continued)</b>								
Therapy Services	\$ 7,979,677	\$ 7,663,305	\$ 7,318,381	\$ 7,946,971	\$ 8,673,609	\$ 8,847,081	\$ 9,024,023	\$ 9,204,503
Zenith-Waller	93,236	-	-	-	-	-	-	-
Superintendent's Office	342,740	353,242	351,005	392,239	389,238	397,023	404,963	413,062
State TEA Employee Portion Health Ins	542,640	579,614	554,669	588,000	588,000	599,760	611,755	623,990
State TEA Supplemental Compensation	326,950	322,953	-	-	-	-	-	-
State TRS On Behalf Matching	1,747,097	1,957,430	1,807,238	1,600,000	1,600,000	1,632,000	1,664,640	1,697,933
Technology Services-								
Chief Information Officer	177,687	119,219	102,441	178,465	181,855	185,492	189,202	192,986
Technology Support Services	3,505,672	3,246,774	2,966,860	4,238,091	4,167,957	4,251,316	4,336,342	4,423,069
Technology Cloud Computing	-	-	-	512,925	325,170	331,673	338,307	345,073
Texas LEARNS Local	48	84	2,264	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 40,486,129</b>	<b>\$ 44,371,985</b>	<b>\$ 37,998,987</b>	<b>\$ 44,690,622</b>	<b>\$ 43,908,407</b>	<b>\$ 44,786,575</b>	<b>\$ 45,682,307</b>	<b>\$ 46,595,953</b>
<b>Excess (Deficiency) of Revenues</b>								
<b>Over/(Under) Expenditures</b>	<b>2,510,040</b>	<b>1,066,063</b>	<b>6,390,577</b>	<b>1,399,767</b>	<b>3,344,224</b>	<b>3,411,108</b>	<b>3,479,331</b>	<b>3,548,917</b>
<b>Other Financing Sources (Uses)</b>								
Transfers In-								
Fund 190, Retirement Leave Benefits	50,000	50,000	-	-	-	-	-	-
Maintenance Tax Notes Proceeds	-	-	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-	-	-
QZAB Bond Proceeds	-	-	-	-	-	-	-	-
Transfers Out-		306,561						
Sale of Equipment	-		7,226	-	-	-	-	-
Fund 190, Retirement Leave Benefits	-	-	-	-	-	-	-	-
Fund 250, CASE After School Partnership	(857,348)	(50,000)	(550,787)	(550,787)	(550,787)	(550,787)	(550,787)	(550,787)
Fund 481, ECI-Keep Pace	(324,000)	(550,787)	(324,000)	(444,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)
Fund 205, Head Start	-	(324,000)	(270,741)	(171,886)	(171,886)	(171,886)	(171,886)	(171,886)
Fund 599, PFC Lease Payment	(1,954,294)	(348,168)	(1,961,983)	(1,961,169)	(1,962,797)	(1,962,797)	(1,962,797)	(1,962,797)
Fund 699, PFC Debt	-	(1,961,169)	-	-	-	-	-	-
Fund 599, QZAB Payment	(697,833)	(692,693)	(692,354)	(691,729)	(690,954)	(690,954)	(690,954)	(690,954)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,783,475)</b>	<b>(3,570,256)</b>	<b>(3,792,639)</b>	<b>(3,819,571)</b>	<b>(4,491,424)</b>	<b>(4,491,424)</b>	<b>(4,491,424)</b>	<b>(4,491,424)</b>
Net Change in Fund Balances	(1,273,435)	(2,504,193)	2,597,938	(2,419,804)	(1,147,200)	(1,080,316)	(1,012,093)	(942,507)
<b>Fund Balance-September 1</b>	<b>23,053,362</b>	<b>21,729,927</b>	<b>19,225,734</b>	<b>21,823,672</b>	<b>19,403,868</b>	<b>18,256,668</b>	<b>17,176,352</b>	<b>16,164,259</b>
<b>Fund Balance-August 31</b>	<b>\$ 21,779,927</b>	<b>\$ 19,225,734</b>	<b>\$ 21,823,672</b>	<b>\$ 19,403,868</b>	<b>\$ 18,256,668</b>	<b>\$ 17,176,352</b>	<b>\$ 16,164,259</b>	<b>\$ 15,221,752</b>

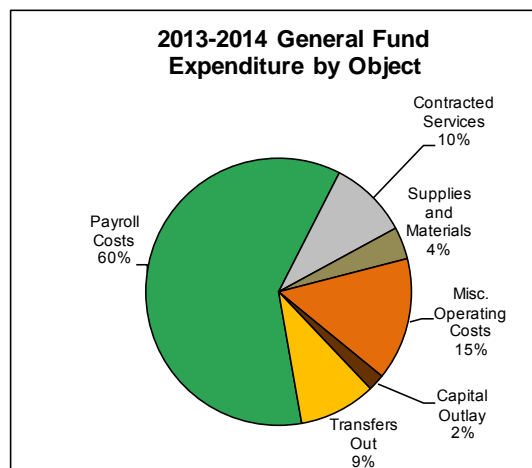
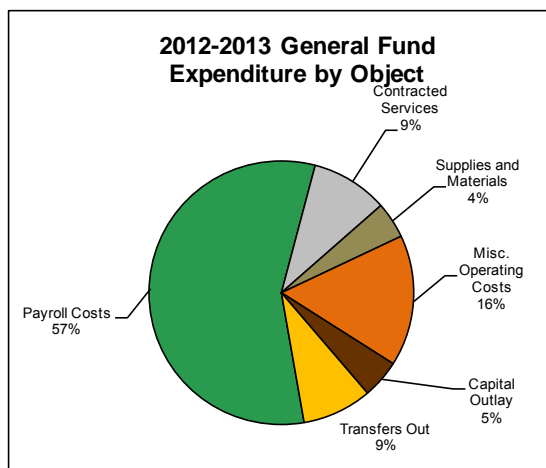
The expenditures listed below present a cross-classification of the total General Fund Budget as shown on the previous page. Object code classification (salaries, employees benefits, material, equipment, etc.) are used to describe the service or commodity as a result of a specific expenditure.

### Expenditures by Object Code and Funtion-All General Funds

For Fiscal Year Ending August 31, 2014

Required TEA (FASRG) Object Code	Object	Adopted Budget 2012-2013	Proposed Budget 2013-2014	Increase (Decrease) Amount	Percent Change
6100	Payroll Costs	\$ 25,488,529	\$ 29,176,610	3,688,081	14%
6200	Contracted Services	4,218,491	4,628,667	410,176	10%
6300	Supplies and Materials	1,986,109	1,886,960	(99,149)	-5%
6400	Misc. Operating Costs	7,162,837	7,234,316	71,479	1%
6600	Capital Outlay	2,106,322	981,854	(1,124,468)	0%
8900	Transfers Out	3,819,571	4,491,424	671,853	18%
<b>Total</b>		<b>\$ 44,781,859</b>	<b>\$ 48,399,831</b>	<b>\$ 3,617,972</b>	<b>8.1%</b>

Function Code	Function Description	Amount	%
11	Instruction	\$ 7,085,204	15%
13	Staff Development	2,865,496	6%
21	Instructional Leadership	9,926,074	21%
23	School Leadership	1,577,645	3%
31	Guidance & Counseling	838,135	2%
32	Social Work	2,500	0%
33	Health Services	221,142	0%
41	General Administration	10,719,633	22%
51	Plant Maintenance	5,983,295	12%
52	Security & Monitoring	502,200	1%
53	Data Processing	4,399,645	9%
61	Community Services	617,971	1%
62	School District Admin Support	3,211,691	7%
81	Acquisition & Construction	294,200	1%
99	Other Government Charges	155,000	0%
<b>Total FY 2014 Expenditures by Function:</b>		<b>\$ 48,399,831</b>	<b>100%</b>



**Harris County Department of Education**  
**Expenditures by Function-General Operating Fund**  
**For The Fiscal Year Ended August 31, 2010 through August 31, 2017**

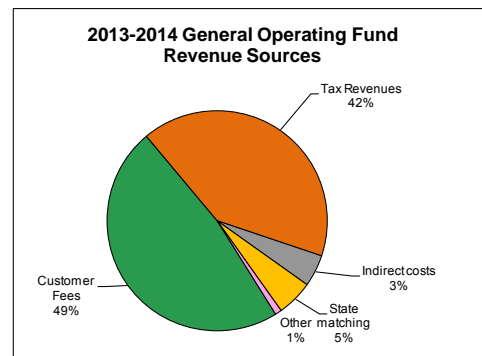
	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed	2014-2015 Forecast	2015-2016 Forecast	2016-2017 Forecast
<b>Revenues</b>								
Local Sources	\$ 38,309,185	\$ 40,280,929	\$ 39,500,226	\$ 40,822,102	\$ 42,210,966	\$ 43,055,185	\$ 43,916,289	\$ 44,794,615
State Sources	2,380,627	2,880,297	2,803,397	2,832,000	2,832,000	2,888,640	2,946,413	3,005,341
Federal Sources	2,256,357	2,276,822	2,078,715	2,436,287	2,209,665	2,253,858	2,298,935	2,344,914
<b>Total Revenues</b>	<b>\$ 42,946,169</b>	<b>\$ 45,438,048</b>	<b>\$ 44,382,338</b>	<b>\$ 46,090,389</b>	<b>\$ 47,252,631</b>	<b>\$ 48,197,684</b>	<b>\$ 49,161,637</b>	<b>\$ 50,144,870</b>
<b>Expenditures by Function</b>								
Instruction	6,287,954	6,795,807	6,800,594	6,736,098	7,085,204	7,226,908	7,371,446	7,518,875
Staff Development	1,633,664	1,834,220	1,856,677	2,286,151	2,865,496	2,922,806	2,981,262	3,040,887
Instructional Leadership	8,654,859	9,386,416	9,427,806	9,255,112	9,926,074	10,124,595	10,327,087	10,533,629
School Leadership	1,319,903	1,551,999	1,493,019	1,416,058	1,577,645	1,609,198	1,641,382	1,674,209
Guidance & Counseling	602,508	614,404	637,073	818,048	838,135	854,898	871,996	889,436
Social Work	-	(1,120)	712	3,815	2,500	2,550	2,601	2,653
Health Services	237,923	127,909	173,642	201,821	221,142	225,565	230,076	234,678
General Administration	6,289,367	6,731,336	6,753,287	10,284,220	10,719,633	10,934,026	11,152,706	11,375,760
Plant Maintenance	4,838,124	5,512,726	5,156,939	6,017,754	5,983,295	6,102,961	6,225,020	6,349,521
Security & Monitoring	433,158	458,218	372,478	467,200	502,200	512,244	522,489	532,939
Data Processing	2,735,288	3,282,069	3,196,661	5,300,823	4,399,645	4,487,638	4,577,391	4,668,938
Community Services	532,587	558,624	746,369	510,404	617,971	630,330	642,937	655,796
School District Admin Supp	2,265,050	2,963,571	2,850,923	3,267,355	3,211,691	3,275,925	3,341,443	3,408,272
Debt Service	151,385	-	-	-	-	-	-	-
Acquisition & Construction	3,554,848	697,684	4,762,437	570,000	294,200	300,084	306,086	312,207
Other Govt Charges	133,422	139,719	148,155	155,000	155,000	158,100	161,262	164,487
<b>Total Expenditures</b>	<b>\$ 39,670,040</b>	<b>\$ 40,653,582</b>	<b>\$ 44,376,772</b>	<b>\$ 47,289,859</b>	<b>\$ 48,399,831</b>	<b>\$ 49,367,828</b>	<b>\$ 50,355,184</b>	<b>\$ 51,362,288</b>
<b>Excess/(Deficiency) of Revenues Over/(Under)</b>	<b>3,276,129</b>	<b>4,784,466</b>	<b>5,566</b>	<b>(1,199,470)</b>	<b>(1,147,200)</b>	<b>(1,170,144)</b>	<b>(1,193,547)</b>	<b>(1,217,418)</b>
<b>Other Financing Sources (Us</b>								
Sale of Bonds	-	-	7,226	-	-	-	-	-
Transfers In	-	306,561	-	-	-	-	-	-
Transfers Out	(3,783,475)	(3,876,817)	(3,799,639)	(3,819,571)	(4,491,424)	(3,819,571)	(3,819,571)	(3,819,571)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,783,475)</b>	<b>(3,570,256)</b>	<b>(3,792,413)</b>	<b>(3,819,571)</b>	<b>(4,491,424)</b>	<b>(3,819,571)</b>	<b>(3,819,571)</b>	<b>(3,819,571)</b>
Net Change in Fund Balar	(1,323,435)	(2,504,193)	2,597,938	(2,419,804)	(5,638,624)	(4,989,715)	(5,013,118)	(5,036,989)
Fund Balance, Beginning	23,053,362	21,729,927	19,225,734	21,823,672	19,403,868	18,256,668	17,086,524	15,892,977
Adjustment to Fund Balan	-	0	0	-	-	-	-	-
<b>Fund Balance, Ending</b>	<b>\$ 21,729,927</b>	<b>\$ 19,225,734</b>	<b>\$ 21,823,672</b>	<b>\$ 19,403,868</b>	<b>\$ 18,256,668</b>	<b>\$ 17,086,524</b>	<b>\$ 15,892,977</b>	<b>\$ 14,675,559</b>

## MAJOR REVENUE ASSUMPTIONS

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

The Department's top three GF revenue sources are:

1. Customer Fees/Charges at 49%,
2. Property Tax Revenues at 42%
3. Indirect Costs from federal grants at 3%.



### Customer Fees/Charges

The Department has projected a 6.7% increase of \$1,419,778 in customer fees from \$21,172,283 in 2012-2013 in the Original Budget to \$22,590,061 for FY2013-2014. The customer fees are received from school districts that use HCDE services. Since the Department contracts with school districts, the current economy will have an effect on the revenues. Each division had contract talks or negotiations with their customers and made conservative, but achievable customer fee revenue assumptions. Customer fees/charges by division are on the Revenue Analysis on page 64.

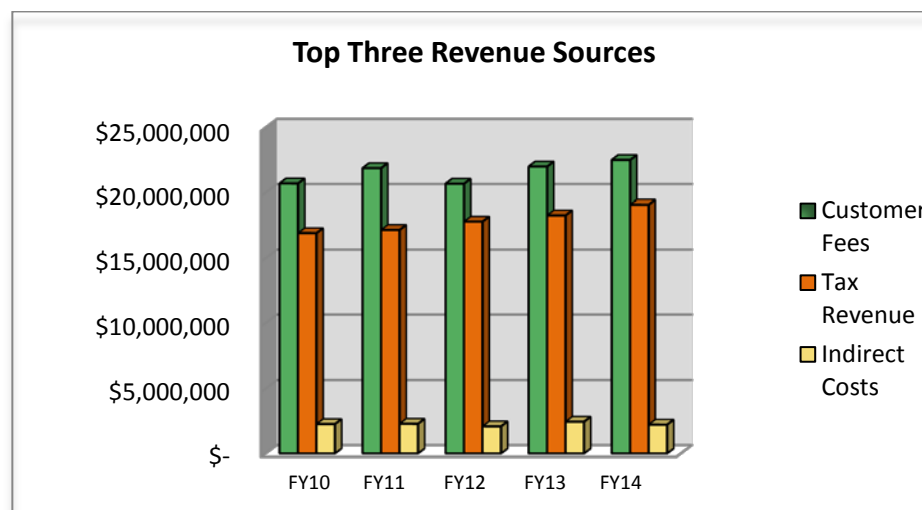
### Property Tax Revenues

Current appraisal district values were used in the early stages of the planning process. During the budget process we received updated information that for fiscal year 2013-2014, the projected property values increased by 4.7% including values under protest; the tax revenues were updated to reflect the 4% growth from the amended budget.

### Indirect Costs

The Indirect Costs has a 1.8% projected growth. With increased competition for competitive grants, conservative projection has been made for this revenue type.

Even during the economic downturn, HCDE has been able to sustain its top three revenue sources, as the chart below shows.



**Harris County Department of Education**  
**Statement of Revenues by Source, Expenditures by Classification-All General Funds (199)**

	2012-2013 Projected	2013-2014 Proposed	Increase/ (Decrease)	% Change
<b>REVENUES &amp; OTHER RESOURCES</b>				
<b>Revenues</b>				
Customer Fees/Charges	\$ 21,986,976	\$ 22,493,267	\$ 506,291	2%
Property Tax Revenues-Current	18,268,628	19,080,405	811,777	4%
Tax Revenues-Delinquent, P&I	380,500	410,500	30,000	7%
Investment Earnings	20,000	20,000	-	0%
Local Grants	22,772	96,974	74,202	77%
Other Local Revenues	467,226	434,000	(33,226)	-8%
Foundation Schools Program Compensation	320,000	320,000	-	0%
TEA State Health Insurance	588,000	588,000	-	-100%
TRS State Matching	1,600,000	1,600,000	-	0%
Federal Indirect Cost from Grants	2,436,287	2,209,665	(226,622)	-10%
<b>Total Revenues:</b>	<b>\$ 46,090,389</b>	<b>\$ 47,252,811</b>	<b>\$ 1,162,422</b>	<b>2%</b>
<b>EXPENDITURES &amp; OTHER USES</b>				
<b>Expenditures</b>				
6100-Payroll Costs	\$ 28,105,729	\$ 29,176,610	\$ 1,070,881	4%
6200-Professional & Contracted Services	4,940,435	4,628,667	(311,768)	-7%
6300-Materials & Supplies	2,189,177	1,886,960	(302,217)	-16%
6400-Other Operating Costs	7,725,945	7,234,316	(491,629)	-7%
6600 Capital Purchases	1,729,336	981,854	(747,482)	-100%
<b>Total Expenditures</b>	<b>\$ 44,690,622</b>	<b>\$ 43,908,407</b>	<b>\$ (782,215)</b>	<b>-2%</b>
<b>Excess /(Deficiency) of Revenues Over /(Under) Expenditures</b>	<b>1,399,767</b>	<b>3,344,404</b>	<b>1,944,637</b>	<b>-100%</b>
<b>Other Financing Sources (Uses)</b>				
Transfer In-Retirement Leave Fund 190	-	-	-	0%
Transfers Out-8900	(3,819,571)	(4,491,424)	(671,853)	<1%
<b>Total Other Financing Sources (Uses)</b>	<b>(3,819,571)</b>	<b>(4,491,424)</b>	<b>(671,853)</b>	<b>15%</b>
<b>Net Change in Fund Balance</b>	<b>(2,419,804)</b>	<b>(1,147,020)</b>	<b>1,272,784</b>	
<b>Projected Beg. Fund Balance</b>	<b>21,823,672</b>	<b>19,403,868</b>		
<b>Projected Ending Fund Balance</b>	<b>\$ 19,403,868</b>	<b>\$ 18,256,848</b>		

**Harris County Department of Education**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances-All Funds**  
**For The Fiscal Year Ended August 31, 2010 through August 31, 2017**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed	2014-2015 Forecast	2015-2016 Forecast	2016-2017 Forecast
<b>Revenues</b>								
Customer Fees/Charges	\$ 20,690,182	\$ 21,866,639	\$ 20,671,395	\$ 21,986,976	\$ 22,493,267	\$ 22,943,132	\$ 23,401,995	\$ 23,870,035
Property Tax Revenue-Current	16,908,445	17,150,614	17,793,620	18,268,628	19,080,405	19,462,013	19,851,253	20,248,278
Tax Revenue-Delinquent, P&I	240,716	893,570	562,163	380,500	410,500	418,710	427,084	435,626
Investment Earnings	43,586	29,842	24,920	20,000	20,000	20,400	20,808	21,224
Local Grants	36,250	43,836	28,000	22,772	96,794	98,730	100,704	102,719
Indirect Cost from Local Grants	29,103	41,045	-	-	-	-	-	-
Other Local Revenues	124,843	296,429	466,402	467,226	434,000	442,680	451,534	460,564
<b>Total Local Sources</b>	<b>\$ 38,073,125</b>	<b>\$ 40,321,975</b>	<b>\$ 39,546,500</b>	<b>\$ 41,146,102</b>	<b>\$ 42,534,966</b>	<b>\$ 43,385,665</b>	<b>\$ 44,253,379</b>	<b>\$ 45,138,446</b>
State TEA Supplemental Compensation	326,950	337,438	333,654	320,000	320,000	326,400	332,928	339,587
State TEA Employee Portion Health Ins	542,640	544,383	623,457	588,000	588,000	599,760	611,755	623,990
State TRS On Behalf Matching	1,747,097	1,957,430	1,807,238	1,600,000	1,600,000	1,632,000	1,664,640	1,697,933
<b>Total State Sources</b>	<b>\$ 2,616,687</b>	<b>\$ 2,839,251</b>	<b>\$ 2,764,349</b>	<b>\$ 2,508,000</b>	<b>\$ 2,508,000</b>	<b>\$ 2,558,160</b>	<b>\$ 2,609,323</b>	<b>\$ 2,661,510</b>
Indirect Cost from Federal Grants	2,256,357	2,276,822	2,078,715	2,436,287	2,209,665	2,253,858	2,298,935	2,344,914
<b>Total Federal Sources</b>	<b>\$ 2,256,357</b>	<b>\$ 2,276,822</b>	<b>\$ 2,078,715</b>	<b>\$ 2,436,287</b>	<b>\$ 2,209,665</b>	<b>\$ 2,253,858</b>	<b>\$ 2,298,935</b>	<b>\$ 2,344,914</b>
<b>Other Financing Sources (Uses)</b>								
Sale of Equipment	-	-	7,226	-	-	-	-	-
Transfer In-Retirement	50,000	-	-	-	-	-	-	-
Insurance Claim Recovery	-	-	-	-	-	-	-	-
Transfer In-Agency Fund	-	-	-	-	-	-	-	-
Maintenance Tax Notes Proceeds	-	-	-	-	-	-	-	-
QZAB Bond Proceeds	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$ 42,996,169</b>	<b>\$ 45,438,048</b>	<b>\$ 44,389,564</b>	<b>\$ 46,090,389</b>	<b>\$ 47,252,631</b>	<b>\$ 48,197,684</b>	<b>\$ 49,161,637</b>	<b>\$ 50,144,870</b>

**Harris County Department of Education  
Revenues Analysis –General Fund  
For The Fiscal Year Ended August 31, 2014**

<b>REVENUES-CUSTOMER FEES</b>	<b>FY2014 Proposed Budget</b>	<b>FY2013 Original Budget</b>	<b>(b) FY2013 Amended Budget</b>	<b>(a)-(b) AMOUNT OVER/UNDER</b>	<b>(a) ACTUAL through 4/30/13</b>	<b>% REALIZED (a) / (b)</b>
Alternative Teacher Certification	214,650	212,000	212,000	(128,670)	83,330	39%
Business Support Services	5,200	2,200	100,000	(16,910)	83,090	83%
Ctr for Safe & Secure Schools	60,000	-	326,502	(99,550)	226,952	70%
Ctr for School Governance & Fiscal Acc	-	12,500	12,500	(12,500)	-	0%
CASE Local	27,000	47,420	28,750	(12,411)	16,339	57%
ECI Keep Pace Local	-	-	-	-	-	0%
Facilities-Choice Partners Cooperative						
Choice Facility	1,875,000	2,300,000	2,300,000	(1,328,086)	971,914	42%
Food Cooperative	615,000	650,000	650,000	(7,677)	642,323	99%
Purchasing Cooperative	746,000	550,500	534,500	(150,589)	383,911	72%
Records Management Services	1,499,823	1,486,450	1,413,856	(581,135)	832,721	59%
Instructional Support Services:						
Bilingual Education	144,500	144,500	144,500	(99,080)	45,420	31%
Digital Learning	115,000	170,000	170,000	(133,357)	36,643	22%
Division Wide	71,300	134,000	134,000	(110,345)	23,655	18%
EC Winter Conference	195,000	195,000	195,000	(87,670)	107,330	55%
English Language Arts	250,000	87,000	87,000	(10,374)	76,626	88%
Math	278,000	48,000	48,000	28,778	76,778	160%
Prof Development	39,000	29,000	29,000	(25,925)	3,075	11%
Science	86,000	86,000	86,000	(62,503)	23,497	27%
Social Studies	76,000	76,000	76,000	(28,184)	47,816	63%
Speaker Series	170,000	30,000	30,000	153,863	183,863	613%
Special Education	30,000	30,000	50,000	(41,455)	8,545	17%
Research & Evaluation	16,000	46,500	46,500	(26,350)	20,150	43%
Resource Development-Texas Ctr Grant	-	96,000	96,000	(72,634)	23,366	24%
Scholastic Arts & Writing Program	14,000	14,000	8,000	7,130	15,130	189%
ABC-East	1,961,900	1,835,500	1,835,500	(123,725)	1,711,775	93%
ABC-West	2,034,700	1,867,300	1,867,300	(356,600)	1,510,700	81%
Highpoint-East	2,151,800	1,969,500	2,357,500	28,415	2,385,915	101%
Highpoint-North	1,266,600	1,286,300	1,286,300	89,290	1,375,590	107%
Special Schools Administration	18,000	-	18,000	-	18,000	100%
Technology Support Services	159,700	122,100	122,100	(101,300)	20,800	17%
Technology Cloud Project	200,000	-	-	-	-	0%
Therapy Services	8,269,888	7,644,513	7,722,168	(2,511,540)	5,210,628	67%
<b>Total Customer Fees :</b>	<b>\$ 22,590,061</b>	<b>\$21,172,283</b>	<b>\$ 21,986,976</b>	<b>\$ (5,821,094)</b>	<b>\$ 16,165,882</b>	<b>74%</b>

**Fee for Service Indicator**

**How are revenues spread across All Funds?**

$$\frac{\text{Total Fee for Service Revenues (G/F) } \$22,590,061}{\text{Total Revenues } \$88,068,021} = 26\%$$

Goal: >30% of annual revenue  
Benchmark: 10% to 29%  
Danger: Under 10%



**Harris County Department of Education  
Revenues Analysis –General Fund  
For The Fiscal Year Ended August 31, 2014**

<b>REVENUES-OTHER</b>	<b>FY2014 Submitted Budget</b>	<b>FY2013 Original Budget</b>	<b>(b) FY2013 Amended Budget</b>	<b>(a)-(b) AMOUNT OVER/UNDER</b>	<b>(a) ACTUAL through 4/30/13</b>	<b>% REALIZED (a) / (b)</b>
Tax Revenues						
Property Tax Revenues-Current	19,080,405	19,258,628	18,268,628	297,320	18,565,948	102%
Property Tax Revenues-Del & P&I	410,500	390,500	380,500	68,102	448,602	118%
<b>Total Tax Revenues</b>	<b>19,490,905</b>	<b>19,649,128</b>	<b>18,649,128</b>	<b>365,422</b>	<b>19,014,550</b>	<b>102%</b>
<b>Indirect Costs-Federal</b>	<b>2,209,665</b>	<b>2,171,448</b>	<b>2,186,812</b>	<b>(1,056,554)</b>	<b>1,130,258</b>	<b>52%</b>
<b>Indirect Costs-State</b>	<b>-</b>	<b>-</b>	<b>35,396</b>	<b>(35,396)</b>	<b>-</b>	
State Matching						
FSP-Compensation	320,000	320,000	320,000	(102,981)	217,019	68%
TEA Health Ins-Employees	588,000	588,000	588,000	(142,982)	445,018	76%
TRS Matching	1,600,000	1,600,000	1,600,000	(783,358)	816,642	51%
<b>Total State Matching</b>	<b>2,508,000</b>	<b>2,508,000</b>	<b>2,508,000</b>	<b>(1,029,321)</b>	<b>1,478,679</b>	<b>59%</b>
Other						
Investment Earnings	20,000	20,000	20,000	3,759	23,759	119%
Other Local Revenues	110,000	170,794	135,630	(27,631)	107,999	80%
Local Grants (included in cust fees)	96,794	18,670	18,670	1,330	20,000	107%
ECI Lease	324,000	324,000	423,139	(95,948)	327,191	77%
Transfers In		-	-	-	-	0%
<b>Total Other Revenues</b>	<b>454,000</b>	<b>344,000</b>	<b>461,809</b>	<b>(118,490)</b>	<b>458,949</b>	<b>99%</b>
<b>Total Estimated Revenues</b>	<b>\$ 24,662,570</b>	<b>\$ 24,672,576</b>	<b>\$ 23,841,145</b>	<b>\$ (1,838,943)</b>	<b>\$ 22,082,436</b>	<b>93%</b>
<b>Total Customer Fees</b>	<b>22,590,061</b>	<b>21,172,283</b>	<b>21,986,976</b>	<b>(5,821,094)</b>	<b>16,165,882</b>	
<b>Total Est. Rev. &amp; Other Resources:</b>	<b>\$ 47,252,631</b>	<b>\$ 45,844,859</b>	<b>\$ 45,828,121</b>	<b>\$ (7,660,037)</b>	<b>\$ 38,248,318</b>	

Assumptions:

1. Values as of Jan 13 at 99% collection rate.
2. Increase in Delinquent Taxes
2. Local revenues and grants submitted by divisions.

## DEBT SERVICE FUND

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

### TAX AUTHORITY

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

### DEBT MANAGEMENT POLICIES

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

#### Type of Debt

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

#### Method of Sale

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

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

Currently, the District has approximately \$25.4 million in debt of which \$19,491,177 is mid term debt in the form of Public Finance Corporation (PFC) and \$5,955,211 Qualified Zone Academy Bonds (QZAB). All of these debt payments are paid from maintenance and operations taxes in general fund and revenue contracts.

#### Federal Requirements

The District complies with arbitrage rebate and other federal requirements.

## Bond Ratings

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

### Moody's

QZAB Maintenance Tax Notes Aa1

PFC Maintenance Tax Notes Aa1

## **LEGAL DEBT MARGIN**

Debt margin, sometimes referred to as borrowing power, is the difference between the amount of debt limit calculated as prescribed by law and the net amount of outstanding indebtedness subject to limitation. The computation of the District's legal debt margin, as established by State Statutes, as of August 31, 2011, is as follows:

Assessed Valuation of 2012 Tax Roll (3)	\$290,577,592,389
Debt Limit- 10 Percent of Assessed Valuation (1)	29,057,759,239
Less:	
General Obligation Bonds Outstanding at Aug. 31, 2012	\$0
Amount Available in Debt Service Fund Bal. at Aug. 31, 2012	<u>0</u>
Applicable Debt	<u>\$0</u>
Legal Debt Margin at Aug. 31, 2012	<u><u>\$29,057,759,239</u></u>

Note:

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

(2) Harris County Department of Education does not have a tax rate for debt service. A transfer is made from the maintenance & operations tax reserve to fund the required debt service payment.

(3) Using estimate of taxable value received from Harris County Appraisal District on 4/30/13.

## **LONG TERM DEBT PAYMENT REQUIREMENTS**

In January 2006, Harris County Department of Education Public Facility Corporation issued lease revenue bonds, Series 2006A, 2006B, and 2006C. Debt Service requirements of general obligation bonds are payable solely from future revenues consisting of school contracts. Effective interest rates range from 3.50% to 5.75%.

Public Facility Corporation Annual Debt Service Requirements			
Years Ended August 31	Principal	Interest	Total Requirements
2014	\$ 1,220,000	\$ 742,796	\$ 1,962,796
2015	1,250,000	692,241	1,942,241
2016	1,330,000	633,393	1,963,393
2017	1,380,000	565,416	1,945,416
2018	1,450,000	494,212	1,944,212
2019	1,525,000	419,334	1,944,334
2020	1,610,000	337,372	1,947,372
2021	1,700,000	247,488	1,947,488
2022	1,795,000	152,256	1,947,256
2023	1,895,000	51,669	1,946,669
<b>Totals:</b>	<u>\$ 15,155,000</u>	<u>\$ 4,336,177</u>	<u>\$ 19,491,177</u>

In April 2009, Harris County Department of Education issued Qualified Zone Academy Bonds, series 2009A and 2009B. The QZAB program allows school districts to obtain interest-free financing for the purpose of establishing 'qualified zone academies'. The QZAB are set up to deposit annual payments in the amount of \$451,429 in order to pay the debt by FY2023. Below are the payment requirements for the QZAB bonds.

Quality Zone Academy Bonds Annual Debt Service Requirements			
Years Ended August 31	Principal	Interest	Total Requirements
2014	\$ 451,429	\$ -	\$ 451,429
2015	451,428	-	451,428
2016	451,429	-	451,429
2017	451,428	-	451,428
2018	451,429	-	451,429
2019	451,429	-	451,429
2020	451,429	-	451,429
2021	451,428	-	451,428
2022	451,429	-	451,429
2023	451,428	-	451,428
<b>Totals:</b>	<u>\$ 4,514,286</u>	<u>-</u>	<u>\$ 4,514,286</u>

Maintenance Tax Notes Annual Debt Service Requirements			
Years Ended August 31	Principal	Interest	Total Requirements
2014	\$ 195,000	\$ 44,525	\$ 239,525
2015	200,000	38,600	238,600
2016	210,000	31,400	241,400
2017	220,000	22,800	242,800
2018	225,000	13,900	238,900
2019	235,000	4,700	239,700
<b>Totals:</b>	<u>\$ 1,285,000</u>	<u>\$ 155,925</u>	<u>\$1,440,925</u>

For Fiscal Year 2013-2014 and beyond, HCDE does not have plans to issue any long term debt or bonds.

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES-BY TYPE-**  
**TO GOVERNMENTAL FUNDS EXPENDITURES**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Year Ended August 31</b>	<b>Principal and Interest</b>			<b>Governmental Funds (a) Expenditures</b>	<b>Ratio of Bonded Debt Expenditures to Governmental Funds Expenditures</b>
	<b>Bonds &amp; Notes Payable Indebtedness</b>	<b>Capital Acquisition Program</b>	<b>Total Debt Expenditures</b>		
2013	\$ 2,653,751	\$ -	\$ 2,653,751	\$ 89,667,110	2.96%
2012	2,654,452	-	2,654,452	78,904,603	3.36%
2011	2,653,998	-	2,653,998	88,792,110	2.99%
2010	2,652,474	-	2,652,474	84,895,196	3.12%
2009	2,119,339	-	2,119,339	86,031,097	2.46%
2008	1,963,599	-	1,963,599	76,529,396	2.57%
2007	1,965,764	-	1,965,764	82,038,757	2.40%
2006	701,870	1,144,648	1,846,518	86,148,498	2.14%
2005	803,462	1,141,264	1,944,726	71,553,825	2.72%
2004	800,475	1,135,277	1,935,752	67,705,405	2.86%
2003	796,406	-	796,406	68,173,259	1.17%

Source: HCDE records. FY13 is estimated

**Harris County Department of Education  
Combined Statement of Revenues, Expenditures-Debt Service Funds  
For The Fiscal Year Ended August 31, 2010 through August 31, 2017**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed	2014-2015 Forecast	2015-2016 Forecast	2016-2017 Forecast
<b>Revenues</b>								
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures by Function</b>								
Debt Service-PFC	\$ 1,958,469	\$ 1,961,169	\$ 1,962,069	\$ 1,961,169	\$ 1,962,796	\$ 1,942,241	\$ 1,963,393	\$ 1,945,416
Debt Service-QZAB	697,833	692,829	692,354	691,729	690,955	690,029	692,829	694,229
<b>Total Expenditures</b>	<b>\$ 2,656,302</b>	<b>\$ 2,653,998</b>	<b>\$ 2,654,423</b>	<b>\$ 2,652,898</b>	<b>\$ 2,653,751</b>	<b>\$ 2,632,270</b>	<b>\$ 2,656,222</b>	<b>\$ 2,639,645</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>(2,656,302)</b>	<b>(2,653,998)</b>	<b>(2,654,423)</b>	<b>(2,652,898)</b>	<b>(2,653,751)</b>	<b>(2,632,270)</b>	<b>(2,656,222)</b>	<b>(2,639,645)</b>
<b>Other Financing Sources (Uses)</b>								
Transfers from G/F - PFC	1,958,469	1,961,169	1,962,069	1,961,169	1,962,796	1,942,241	1,963,393	1,945,416
Transfers from G/F - (QZAB)	697,833	692,829	692,354	691,729	690,955	690,029	692,829	694,229
<b>(Uses)</b>	<b>2,656,302</b>	<b>2,653,998</b>	<b>2,654,423</b>	<b>2,652,898</b>	<b>2,653,751</b>	<b>2,632,270</b>	<b>2,656,222</b>	<b>2,639,645</b>
<b>Projected Fund Balance Beg.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Fund Balance End.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## CAPITAL PROJECTS FUND (PFC)

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

### FUNDING SOURCES OF CAPITAL PROJECTS

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

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

- PFC Fund – capital expenditures are funded through this fund when a new bond is issued and committed for make 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 appropriated annually.
- QZAB Fund – capital expenditures are funded on QZAB bonds issued for equipment and renovation. These projects are initiated depending on available revenues to pay back the bonds issued.

**PFC – Public Facilities Corporation** In January 2006, the Harris County Department of Education Public Facility Corporation issued \$22.6 million in lease revenue bonds (Series 2006A, 2006B, 2006C) to fund the purchase and renovation of a facility for administrative offices, meeting rooms, a warehouse, records storage, and printing; and the construction of new Academic and Behavior Center and Highpoint schools. Bond money will also be spent on furnishing and equipping the new facilities. The Harris County Department of Education Public Facility Corporation (PFC) meets the criteria set out by GASB 39 and has been included as a blended component unit in the financial statements of Harris County Department of Education. The PFC, although a legally separate entity, is, in substance, part of the Department's operations and its purpose is to finance the Department's construction and building acquisition needs, therefore, the PFC is reported as a capital projects fund. Debt Service requirements of lease bonds are payable solely from future revenues consisting of school contracts. These bonds are issued as 3 through 17 year lease revenue bonds with various amounts of principal maturing each year.

**Capital Expenditures in the PFC Fund (699 – not appropriated)** Capital expenditures for HCDE have been included in the PFC fund for prior years. For Fiscal year 2013-2014, no capital expenditures are projected in the PFC Fund since bonds are not expected to be sold in this year.

### Impact of capital expenditures to general fund for completed projects from PFC Fund from FY 2013-2014.

In the past, the PFC has funded various projects through the PFC Fund using Maintenance Tax Notes supported by maintenance and operations taxes of the General Fund. For FY14, there are not planned projects for the PFC.

**Harris County Department of Education  
Revenues Analysis –General Fund  
For The Fiscal Year Ended August 31, 2014**

	(1) Governmental Funds			Proprietary Funds	Total
	General	Special	Debt	Internal	
	Funds	Revenue	Service	Service	
	Funds	Funds	Funds	Funds	
<b>Expenditures</b>					
Technology Replacement Assets	500,000	-	-	-	500,000
Facilities Local Construction-Building Replacement	75,000	-	-	-	75,000
Facilities Local Construction-Building Replacement	329,200	-	-	-	329,200
<b>Total Expenditures:</b>	<b>\$ 904,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 904,200</b>

For FY14, HCDE has several capital initiatives planned: Facilities Support Services plan to:

1. Replace damaged walls at Highpoint East totaling \$84,600.
2. Removed storage containers from Highpoint North totaling \$89,600.
3. Install smart boards at the Special Schools totaling \$120,000.
4. Purchasing a man lift totaling \$35,000.
5. Replace 3 vehicles totaling \$75,000.

These projects will ensure a safe school and work environment. These expenditures are planned fund balance appropriations and will begin and be completed in Y14.



**Harris County Department of Education  
Combined Statement of Revenues, Expenditures-Public Facilities Corporation  
For The Fiscal Year Ended August 31, 2014**

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed
<b>Revenues</b>						
Local Sources	\$ 7,389	\$ 478	\$ 143	\$ 173	\$ 173	\$ 173
State Sources	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 7,389</b>	<b>\$ 478</b>	<b>\$ 143</b>	<b>\$ 173</b>	<b>\$ 173</b>	<b>\$ 173</b>
<b>Expenditures by Function</b>						
Construction	\$ 3,848,481	\$ 465,929	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 3,848,481</b>	<b>\$ 465,929</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>(3,841,092)</b>	<b>(465,451)</b>	<b>143</b>	<b>173</b>	<b>173</b>	<b>173</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	126,482	-	2,788	-	-	-
Donated Property	-	-	-	-	-	-
Transfers Out	(186,738)	(347)	(2,924)	(166)	(166)	(166)
<b>Total Other Financing Sources (Uses)</b>	<b>(60,256)</b>	<b>(347)</b>	<b>(136)</b>	<b>(166)</b>	<b>(166)</b>	<b>(166)</b>
Net Change to Fund Balance	(3,901,348)	(465,798)	7	7	7	7
<b>Projected Fund Balance-Beginning</b>	<b>5,415,717</b>	<b>1,514,369</b>	<b>1,048,571</b>	<b>1,048,578</b>	<b>1,048,585</b>	<b>1,048,765</b>
Prior Period Adjustment	-	-	-	-	173	173
<b>Projected Fund Balance-Ending</b>	<b>\$ 1,514,369</b>	<b>\$ 1,048,571</b>	<b>\$ 1,048,578</b>	<b>\$ 1,048,585</b>	<b>\$ 1,048,765</b>	<b>\$ 1,048,945</b>

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

(2) Remaining funds in the PFC are in reserve for the repayment of PFC outstanding bonds.

## **INTERNAL SERVICE FUND**

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

For the Worker's Compensation Fund, the Department continues to participate in a partially self-funded pool, originally approved by the Board in fiscal year 2005. Claims administration, loss control, and consultant services are provided for by a third-party administrator for run-off claims from a self-insurance plan. The Department established an internal service fund, (Workers' Compensation Fund), to account for the claims. The pool obtained stop loss insurance which limits annual claims paid liability to \$250,000 for any individual claim before the stop loss coverage begins, and aggregate fiscal year limit of \$1,000,000.

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

**Harris County Department of Education**  
**Combined Statement of Revenues, Expenditures-Internal Service Fund**  
**For The Fiscal Year Ended August 31, 2010 through August 31, 2017**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed	2014-2015 Forecast	2015-2016 Forecast	2016-2017 Forecast
<b>Operating Revenues</b>								
Inter-Departmental Revenues	\$ 464,082	\$ 314,079	\$ 464,082	\$ 464,082	\$ 464,082	\$ 464,082	\$ 464,082	\$ 464,082
<b>Total Operating Revenues</b>	<b>\$ 464,082</b>	<b>\$ 314,079</b>	<b>\$ 464,082</b>	<b>\$ 464,082</b>	<b>\$ 464,082</b>	<b>\$ 464,082</b>	<b>\$ 464,082</b>	<b>\$ 464,082</b>
<b>Operating Expenses</b>								
Payroll	\$ 299,210	\$ 213,053	\$ 452,938	\$ 410,000	\$ 410,000	\$ 410,000	\$ 410,000	\$ 410,000
Contracted Services	58,259	41,468	-	54,082	54,082	54,082	54,082	54,082
Supplies and Materials	-	-	-	-	-	-	-	-
Miscellaneous Operating Costs	-	-	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>\$ 357,469</b>	<b>\$ 254,521</b>	<b>\$ 452,938</b>	<b>\$ 464,082</b>	<b>\$ 464,082</b>	<b>\$ 464,082</b>	<b>\$ 464,082</b>	<b>\$ 464,082</b>
Change in Net Assets	106,613	59,558	11,144	-	-	-	-	-
(1) <b>Fund Balance Beginning</b>	565,821	672,434	731,992	743,136	743,136	743,136	743,136	743,136
Prior Period Adjustment	-	-	-	-	-	-	-	-
<b>Ending</b>	<b>\$ 672,434</b>	<b>\$ 731,992</b>	<b>\$ 743,136</b>	<b>\$ 743,136</b>	<b>\$ 743,136</b>	<b>\$ 743,136</b>	<b>\$ 743,136</b>	<b>\$ 743,136</b>

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

**Harris County Department of Education  
Combined Statement of Revenues, Expenditures-Internal Service Fund  
For The Fiscal Year Ended August 31, 2010 through August 31, 2017**

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed	2014-2015 Forecast	2015-2016 Forecast	2016-2017 Forecast
<b>Operating Revenues</b>								
Inter-Departmental Revenues	\$ 5,111,154	\$ 5,035,763	\$ 4,668,343	\$ 5,811,200	\$ 5,656,446	\$ 5,769,575	\$ 5,884,966	\$ 6,002,666
<b>Total Operating Revenues</b>	<b>\$ 5,111,154</b>	<b>\$ 5,035,763</b>	<b>\$ 4,668,343</b>	<b>\$ 5,811,200</b>	<b>\$ 5,656,446</b>	<b>\$ 5,769,575</b>	<b>\$ 5,884,966</b>	<b>\$ 6,002,666</b>
<b>Operating Expenses</b>								
Payroll	\$ 2,103,572	\$ 2,154,049	\$ 2,012,020	\$ 2,469,054	\$ 2,289,373	\$ 2,335,160	\$ 2,381,864	\$ 2,429,501
Contracted Services	1,900,366	1,839,957	1,625,511	2,205,512	2,194,512	2,238,402	2,283,170	2,328,834
Supplies and Materials	384,219	369,497	384,002	469,034	473,999	483,479	493,149	503,012
Miscellaneous Operating Costs	605,983	564,824	531,659	667,600	663,562	676,833	690,370	704,177
Capital Outlay	117,014	107,436	115,151	-	35,000	35,700	36,414	37,142
<b>Total Operating Expenses</b>	<b>\$ 5,111,154</b>	<b>\$ 5,035,763</b>	<b>\$ 4,668,343</b>	<b>\$ 5,811,200</b>	<b>\$ 5,656,446</b>	<b>\$ 5,769,575</b>	<b>\$ 5,884,966</b>	<b>\$ 6,002,666</b>
Change in Net Assets	-	-	-	-	-	-	-	-
Total Net Assets -Beginning	-	-	-	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-	-	-	-
<b>Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Note: Facility Charges are prorated to all divisions based on square footage.

This fund account for the costs incurred for providing facility services and maintaining the facilities

## **SPECIAL REVENUE FUNDS**

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

### **SPECIAL REVENUE FUNDS**

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

#### **21st Century Community Learning Centers (CLC)**

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

#### **Adult Basic Education (ABE) Program**

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

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

#### **AmeriCorps**

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

#### **Early Childhood Intervention (ECI) Keep Pace**

Accounts for special education-related grant that serves children aged 0-3 with medical conditions with a high probability of delay, with atypical development, developmental delay or at-risk for delay. These combined federal and state funds that flow through the State of Texas Department of Assistive and Rehabilitative Services. Separate accountability must be maintained for the sections listed below:

- State/Federal ECI Keep Pace
- Local ECI Maintenance of Effort

#### **Head Start (HS) Program**

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

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

**Houston Endowment**

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

**Science Programs**

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

**Texas LEARNS**

Accounts for an administrative services contract with the Texas Education Agency for leadership and professional and curriculum development for the State-wide adult education program. HCDE must maintain separate accountability for the sections listed below:

- Adult Education Program Administration
- Program Improvement
- Even Start-Program Improvement

**Texas Virtual School Network (TxVSN)**

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

# Harris County Department of Education

## Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance -Special Revenue Funds

For the Fiscal Year August 31, 2014

	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Projected	2013-2014 Proposed	2014-2015 Forecast	2015-2016 Forecast	2016-2017 Forecast
<b>Revenues</b>								
Local Sources	\$ 4,362,550	\$ 4,264,378	\$ 5,009,342	\$ 2,944,263	\$ 5,589,528	\$ 5,701,319	\$ 5,815,345	\$ 5,931,652
State Sources	4,010,025	2,940,919	5,845,666	5,764,627	3,036,195	3,096,919	3,158,857	3,222,034
Federal Sources	31,383,500	36,660,949	26,250,742	29,623,829	21,577,715	22,009,269	22,449,455	22,898,444
<b>Total Revenues</b>	<b>\$ 39,756,075</b>	<b>\$ 43,866,246</b>	<b>\$ 37,105,750</b>	<b>\$ 38,332,719</b>	<b>\$ 30,203,438</b>	<b>\$ 30,807,507</b>	<b>\$ 31,423,657</b>	<b>\$ 32,052,130</b>
<b>Expenditures</b>								
Adult Education	3,916,868	3,962,148	4,357,411	4,224,453	4,089,000	4,170,780	4,254,196	4,339,280
Center for Safe & Secure Schools (CSSS)	-	-	-	-	-	-	-	-
Cooperative for After School Enrichment (CA	6,627,640	7,914,111	8,607,164	7,710,399	6,230,000	6,354,600	6,481,692	6,611,326
Digital Learning & Instructional Support	-	1,230,420	-	2,410,000	1,500,000	1,530,000	1,560,600	1,591,812
Head Start (HS) (1)	18,746,306	20,077,515	14,910,479	13,805,821	13,766,886	14,042,224	14,323,068	14,609,530
Instructional Support Services	-	-	-	-	-	-	-	-
Special Education Related Services	9,623,481	9,641,233	5,812,005	7,879,884	6,455,225	6,584,330	6,716,016	6,850,336
Texas LEARNS	1,716,567	1,915,606	1,847,231	3,263,835	-	-	-	-
Texas Virtual Schools Network (TxVSN)	-	-	2,410,000	-	-	-	-	-
<b>Total Expenditures:</b>	<b>\$ 40,630,862</b>	<b>\$ 44,741,033</b>	<b>\$ 37,944,290</b>	<b>\$ 39,294,392</b>	<b>\$ 32,041,111</b>	<b>\$ 32,681,933</b>	<b>\$ 33,335,572</b>	<b>\$ 34,002,283</b>
Excess (Deficiency) of Revenues								
Over/(Under) Expendi	(874,787)	(874,787)	(838,540)	(961,673)	(1,837,673)	(1,874,426)	(1,911,915)	(1,950,153)
<b>Other Financing Sources</b>								
Transfers In	874,787	874,787	1,444,787	961,673	1,837,673	1,837,673	1,837,673	1,837,673
<b>Total Other Financing Sources (Uses):</b>	<b>874,787</b>	<b>874,787</b>	<b>1,444,787</b>	<b>961,673</b>	<b>1,837,673</b>	<b>1,837,673</b>	<b>1,837,673</b>	<b>1,837,673</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

# Harris County Department of Education

## Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance -Special Revenue Funds

For the Fiscal Year August 31, 2014

	Federal ABE Regular	Federal ESL/Civics	State ABE Regular	Federal TANF	State TANF
<b>Revenues</b>					
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	700,000	-	66,000
Federal Sources	3,100,000	96,000		127,000	
<b>Total Revenues:</b>	<b>\$ 3,100,000</b>	<b>\$ 96,000</b>	<b>\$ 700,000</b>	<b>\$ 127,000</b>	<b>\$ 66,000</b>
<b>Expenditures</b>					
Adult Education (ABE)	\$ 3,100,000	\$ 96,000	\$ 700,000	\$ 127,000	\$ 66,000
Center for Safe & Secure Schools (CSSS)	-	-	-	-	-
Cooperative for After School Enrichment (CASE)	-	-	-	-	-
Digital Learning & Instructional Support	-	-	-	-	-
Head Start (HS)	-	-	-	-	-
Instructional Support Services	-	-	-	-	-
Special Education Related Services	-	-	-	-	-
Texas LEARNS	-	-	-	-	-
Texas Virtual Schools Network	-	-	-	-	-
<b>Total Expenditures:</b>	<b>3,100,000</b>	<b>96,000</b>	<b>700,000</b>	<b>127,000</b>	<b>66,000</b>
Excess (Deficiency) of Revenues					
Over/(Under) Expenditures	-	-	-	-	-
<b>Other Financing Sources</b>					
Transfers In	-	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Partnership After School	Americorps	Federal 21st Century-Cycle 6	Federal 21st Century-Cycle 7	Federal ECI	Local ECI
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,589,528
-	-	-	-	770,195	-
1,549,213	330,000	1,600,000	2,200,000	1,980,502	-
<b>\$ 1,549,213</b>	<b>\$ 330,000</b>	<b>\$ 1,600,000</b>	<b>\$ 2,200,000</b>	<b>\$ 2,750,697</b>	<b>\$ 2,589,528</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
2,100,000	330,000	1,600,000	2,200,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,750,697	3,704,528
-	-	-	-	-	-
-	-	-	-	-	-
2,100,000	330,000	1,600,000	2,200,000	2,750,697	3,704,528
(550,787)	-	-	-	-	(1,115,000)
550,787	-	-	-	-	1,115,000
550,787	-	-	-	-	1,115,000
-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Harris County Department of Education

## Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance -Special Revenue Funds

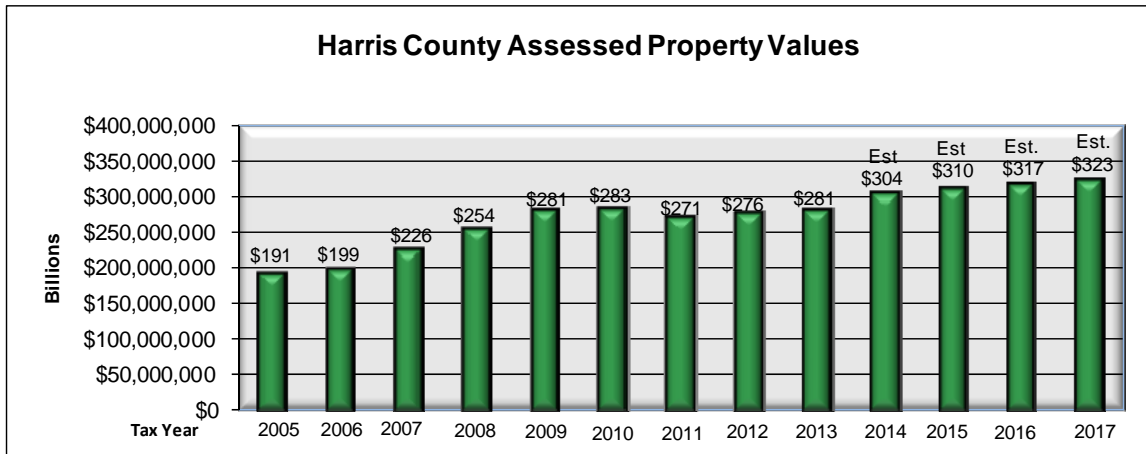
For the Fiscal Year August 31, 2014

	Federal Head Start	Federal Head Start Training Funds	Local Head Start	State Texas Virtual Schools Network	Total Special Revenue Funds
<b>Revenues</b>					
Local Sources	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 5,589,528
State Sources	-	-	-	1,500,000	3,036,195
Federal Sources	10,500,000	95,000	-	-	21,577,715
<b>Total Revenues</b>	<b>\$ 10,500,000</b>	<b>\$ 95,000</b>	<b>\$ 3,000,000</b>	<b>\$ 1,500,000</b>	<b>\$ 30,203,438</b>
<b>Expenditures</b>					
Adult Education (ABE)	\$ -	\$ -	\$ -	\$ -	\$ 4,089,000
Center for Safe & Secure Schools (CSSS)	-	-	-	-	-
Cooperative for After School Enrichment (CASE)	-	-	-	-	6,230,000
Digital Learning & Instructional Support	-	-	-	1,500,000	1,500,000
Head Start (HS)	10,500,000	95,000	3,171,886	-	13,766,886
Instructional Support Services	-	-	-	-	-
Special Education Related Services	-	-	-	-	6,455,225
Texas LEARNS	-	-	-	-	-
Debt Service	-	-	-	-	-
<b>Total Expenditures:</b>	<b>10,500,000</b>	<b>95,000</b>	<b>3,171,886</b>	<b>1,500,000</b>	<b>32,041,111</b>
Excess (Deficiency) of Revenues					-
Over/(Under) Expenditures	-	-	(171,886)	-	(1,837,673)
<b>Other Financing Sources</b>					
Transfers In	-	-	171,886	-	1,837,673
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>-</b>	<b>171,886</b>	<b>-</b>	<b>1,837,673</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## TAX & DEBT ASSUMPTIONS

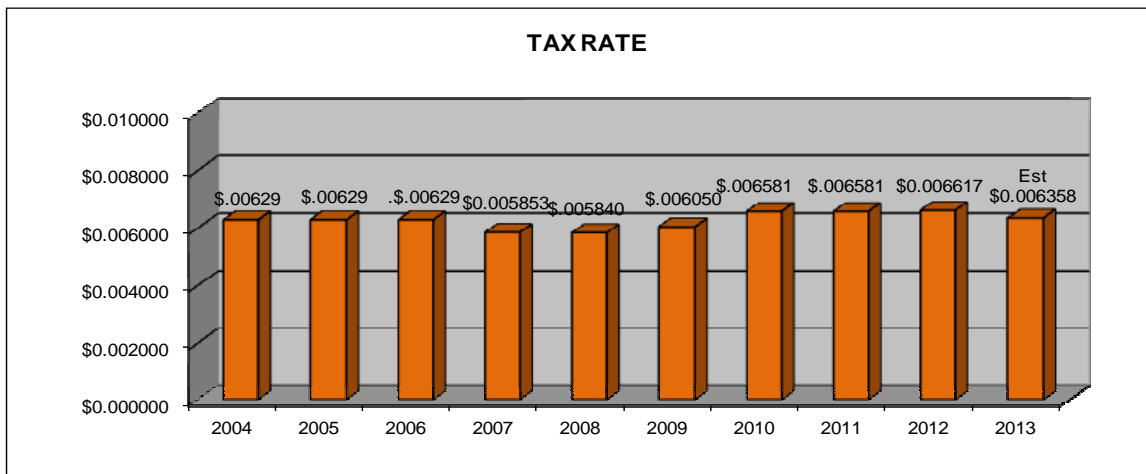
### Taxable Value

Current appraisal district values were used in the early stages of the planning process. During the budget process we received updated information that for fiscal year 2013-2014, the projected property values increased by 4.7% including values under protest; the tax revenues were updated to reflect the 4% growth. The following graph shows the taxable values for the last ten years and estimates for the next three years with a conservative 2% growth.



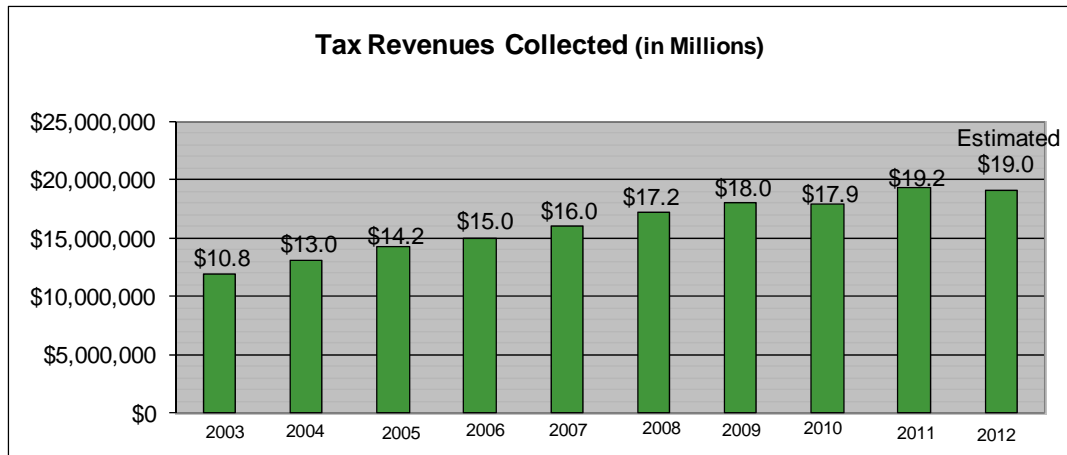
### Tax Rate

The tax rate for 2013-2014 is proposed to be the Effective Tax Rate estimated at \$0.006358 and has at time of this publication not yet calculated. The Effective Tax Rate is calculated by the Harris County Appraisal District (HCAD) and validated by HCDE.



### Tax Collections

Harris County Tax Office collects Tax Revenues for HCDE. The tax collections ratio also remains constant at 99%.



### Property Tax Revenue Estimate

The Harris County Appraisal District report dated June 14, 2013 was used to calculate the Tax Revenue Estimate. The assumptions used include:

1. 99% historical average for Current Tax Collections; in addition, Delinquent and P&I combine to make total tax collections >100% budgeted.
2. In preparing the budget, HCDE used total estimate of \$390,500 for Delinquent Tax, P&I and Special Tax Assessments collections.
3. The Harris County Tax Office (HCTO) collects tax revenues for HCDE. A 3% fee is deducted by HCTO before the net revenue is sent to HCDE. Collection fees are estimated at \$383,500.
4. The Harris County Appraisal District (HCAD) appraises property and hears appraisal protests on behalf of HCDE. For these services, HCAD charges HCDE a quarterly fee based on HCDE percentage of the total appraisals for Harris County. Appraisal fees are estimated at \$155,000.

HCAD 2013 Interim Tax Estimate	\$291,226,985,950	
Estimated no change in appraised values	291,226,985,950	
Divide by 100	2,912,269,860	
Multiply by Tax Rate <b>\$0.006617</b>	19,270,490	
Adjust for historical collection rate of 99%	19,077,785	
<b>FY2013-2014 Estimated Current Tax Revenue</b>		<b>\$19,080,405</b>
Estimated Delinquent Tax Collections		260,000
Estimated Penalty & Interest		130,500
Estimated Special Assessments Collections		10,000
<b>Total Estimated Tax Collections for FY2013-2014</b>		<b><u>\$19,480,905</u></b>

### Effect on the Average Taxpayer

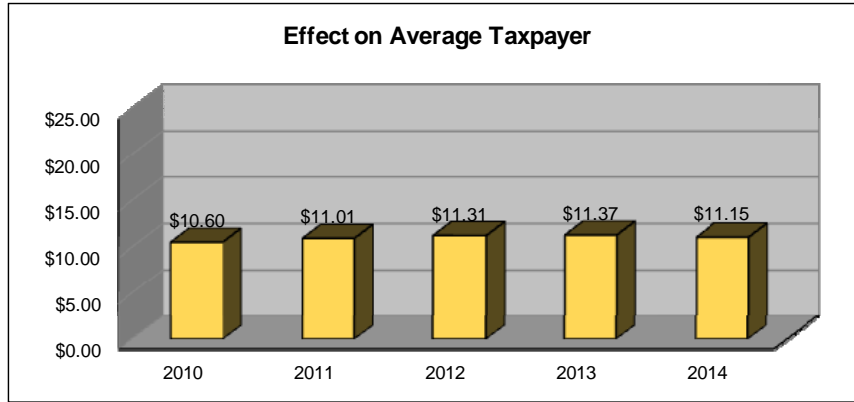
Property taxes are calculated by taking the taxable value (after exemptions) divided by 100 and multiplied by the tax rate:

Average Appraised Value	\$ 180,327
Less Homestead Exemption	<u>5,000</u>
Total Taxable Value	<b>\$ 175,327</b>

HCDE Proposed Tax Rate      \$ .006358/per \$100 valuation

**\$175,327** = **\$1,753** x \$.006358 = **\$11.15** Total Property Tax Due Per Year \$100

It is estimated that for FY2014, the taxpayer will have to pay \$11.15 per year for an average appraised valued home. The effect on the taxpayer is shown on the attached table.



## DEBT

HCDE does not plan to issue more debt.

### (Total) Annual Debt Service Requirements to Maturity:

Years Ended August 31	Principal	Interest	Total Requirements
2014	1,866,429	787,321	2,653,750
2015	1,901,428	730,841	2,632,269
2016	1,991,429	664,793	2,656,222
2017	2,051,428	588,216	2,639,644
2018	2,126,429	508,112	2,634,541
2019	2,211,429	424,034	2,635,463
2020	2,061,429	337,372	2,398,801
2021	2,151,428	247,488	2,398,916
2022	2,246,429	152,256	2,398,685
2023	2,346,428	51,669	2,398,097
<b>Totals:</b>	<b>\$20,954,286</b>	<b>\$4,492,102</b>	<b>\$25,446,388</b>

### The Budget Development Process

The budget process is linked to the accountability system in that all of the performance objectives and financial measures are made part of the annual budget process. Furthermore, during the budget process objectives are reviewed and each division is required to develop a SWOT Analysis for their division prior to projecting and requesting funding. The budget development process includes planning, development, monitoring and evaluation. The budget process is coordinated by the Assistant Superintendent for Business Services.

The Board of Trustees reviews and approves the annual budget process. The link of the budget process, the accountability process and the strategic planning process can be seen below.



## Five Constructs of the HCDE Accountability System

### 1. Service Delivery

#### Program Services

Four different types of measures were reported by fifteen programs/divisions. These include two types of unduplicated count objectives (counts of individuals and counts of district, schools, or other organizations), response (or cycle) time objectives, and coverage objectives.

#### Types of Service Delivery Objectives for Program Services

Measurement	Definition	Divisions
Unduplicated counts of individual clients	Each individual client is counted only once no matter how often he/she is served	Head Start
Unduplicated counts of client districts, schools, or organizations	Each served district is counted only once no matter how often it is served. Some objectives state a desired amount of increase in districts served.	Center for Safe & Secure Schools Purchasing Cooperative Food Cooperative Peer Mediation Records Management
Coverage	The unduplicated number of clients served divided by the total number of clients eligible for service. The service in question may include all services, or a specific service may be named in the objective. Client may be defined as an individual or a district.	Adult Education CASE Instructional Support Services ABC Schools Highpoint Schools
Service units	The number of service units provided or units received. The service unit may be expressed as visits, classes, money, days, hours, participants, etc. May be duplicated.	Early Childhood Intervention Therapy Services Digital Learning & Instructional Technology Texas LEARNS

#### Support Services

Five different types of measures were selected by the eleven divisions/groups providing services to HCDE own internal clients. Each type necessitates a different type of tracking. The table below displays the types of service delivery objectives written for the year, their definitions and the support divisions that use them.

#### Types of Service Delivery Objectives

Measure	Definition	Divisions
Response time	The amount of time it takes between when a service request is made and filled or in a manner that reduces response time	Maintenance Human Resources Technology Services
Unduplicated counts of clients	Each served client is counted only once no matter how often he/she is served. In each case, however, "client" is defined as an HCDE division or program.	Business Services Internal Purchasing
Service Units	Number of times services were delivered or number of service hours delivered	C. Harris CPI

Service Units	Number of times services were delivered or number of service hours delivered	C. Harris CPI R & E
Coverage	The unduplicated number of clients served divided by the total number of clients eligible for service	Resource Development
Accuracy rate	The number of correctly completed services divided by the total number of service events. Accuracy rate (i.e. 1-error rate) is being utilized in this instance to follow the same direction as other divisions	Facilities- Operations/Ancillary Services

## 2. Client Satisfaction

To assess the level of satisfaction HCDE clients have with the services they receive, divisions gathered empirical data from those they served using survey instruments that were customized for each division or program. An agency wide Composite Survey continued to be used to assess employee satisfaction with Support services. Either paper surveys on scannable forms or web surveys were used as appropriate by online capacity. Depending upon the program, clients may have responded about services their district/ organization received or about services they personally received.

The criterion for “satisfied” remains at the third point of a 4 point scale, though this year the scale was 1 - 4 with 3.00 as “satisfied” (conforms to industry standard).

## 3. Compliance

Compliance objectives are written with two or three tiers. Tier 1 represents the division/program compliance with their standard operating procedures (SOP). Tier 2 represents the HCDE level whereby each division/program is reviewed for its compliance with timely agenda submissions for the Board meetings. Tier 3, used only by certain divisions, represents compliance with externally mandated procedures from funders or regulatory agencies. HCDE has a mandated standard achievement of 100% for this category of objectives.

Reviews for Tier 1 and Tier 3 were done at division/program sites by R & E staff. A member of the division/program was present at the review to answer questions and provide access. Tier 1 compliance assumes that written procedures are in place in each division/program. The review for Tier 2 consisted of R & E staff examining logs of Board agenda submissions from the Superintendent’s office, Purchasing, and Contracts.

Some divisions may have more than one program in the accountability system but share compliance measurements. For example, a division may have two service delivery objectives for its programs but only one compliance objective.

## 4. Outcomes

Outcomes are the core of any program evaluation. Programs exist for the benefit or effect they generate for clients and/or the HCDE organization.

With the diversity of services provided by HCDE, the specific outcome assessed varies greatly, as does the method and measure. The ideal method to assess program effects is the experimental (or quasi) method, whereby there are pre-and post-tests given to a treatment group and to a comparison



In lieu of rigorous experimentation, objectives are written to be compatible with one of three general types of designs.

*Change Designs 1:* A pretest-posttest design to estimate the amount of change that has occurred over a given period. Some divisions specified that the amount of change should reach a certain average level; others specified a statistically significant amount of change. Note that conclusions cannot be drawn about the *cause* of the change, just that change did occur.<sup>1</sup>

*Static Designs:* A post-test only or end of year measure or level of attainment is applied with a specified standard desired and stated in the objective. This design does not measure a starting point—only a desired end point.

*Financial Designs:* For the “business cooperatives” (i.e. Records Management) the financial benefit to HCDE is the outcome objective. To minimize redundancy, the financial objective was shifted to one measuring cash flow.

## **5. Financial Effectiveness**

Program services are considered revenue-generating. That is, these divisions are not expected to rely solely upon HCDE tax revenues for support. Rather, they are expected to receive funds from external sources for at least part of their operations. The source of revenues may be from fee-for-services, grants, and/or contracts.

Financial data are supplied by Business Services following the independent audit for each fiscal year. The revenues reported are those billed and received. Revenues from grants do not include indirect costs. For the tests of objectives, allocated facilities costs are subtracted out of the total expenditures. Some divisions which are divided into programs for other accountability objectives are considered as one division for the financial effectiveness construct because the structure of the budget does not isolate program costs.

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<sup>1</sup> A change can occur for many reasons in addition to a possible effect of the program; history, maturation, regression, testing effects are all technical terms for the alternative causes for an observed change.

# Community Profile



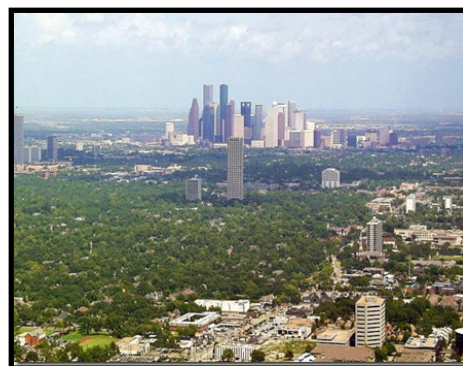
Houston is the fourth-largest city in the United States and the largest city in the state of Texas. Houston is known for its size, within a big city comes a diverse population. Houston has among the youngest populations in the nation. The city has the third-largest Hispanic and third-largest Mexican population in the United States. Houston has something for everyone from attending a ball game to visiting an art museum. Houston-Sugar Land-Baytown metropolitan area is the sixth-largest metropolitan area in the U.S. with a population of 5.8 million. Everything is bigger in Texas!

## Local History

Houston was founded on August 30, 1836 by brothers Augustus Chapman Allen and John Kirby Allen on land near the banks of Buffalo Bayou. The city was incorporated on June 5, 1837 and named after then-President of the Republic of Texas—former General Sam Houston—who had commanded at the Battle of San Jacinto, which took place 25 miles (40 km) east of where the city was established. The burgeoning port and railroad industry, combined with oil discovery in 1901, has induced continual surges in the city's population. In the mid-twentieth century, Houston became the home of the Texas Medical Center—the world's largest concentration of healthcare and research institutions—and NASA's Johnson Space Center, where the Mission Control Center is located.

## Population

The U.S. Census Bureau 2009 reported the Houston-Sugar Land-Baytown metropolitan area has a population of 5,867,489; while they report Harris County as having a population of 4,070,989.



Population—Houston	
Total Population	2,024,379
Males	1,022,362
Females	1,002,017
Average Household	2.66
Average Family Size	3.45
25 Years of Age & Older	1,278,866
Foreign Born	567,211



Race & Ethnicity	
One Race	2,001,838
White	1,089,116
African American	487,666
American Indian and Alaska Native	7,522
Asian	108,015
Asian Indian	21,241
Chinese	26,154
Filipino	7,994
Japanese	1,648
Korean	6,482
Vietnamese	31,642
Other Asian	12,854
Native Hawaiian	1,984
Some Other Race	307,535

Source: U.S. Census Bureau 2006-2008 American Community Survey

## Education

Houston-area independent school districts operate with the basic premise that every child can and should learn. Houston has many educational opportunities from distinguished school districts to prominent colleges and universities. The U.S. Census Bureau reported that 1,278,866 of the population are 25 years of age or older, from which 23.8% have at least a high school degree, 17.4% have some college.

The Houston area has over 20 independent school districts.

Aldine	Alief	Channelview
Clear Creek	Conroe	Crosby
Cypress-Fairbanks	Deer Park	Fort Bend
Galena Park	Galveston	Goose Creek
Houston	Huffman	Humble
Katy	Klein	La Porte
North Forest	Pasadena	Sheldon
Spring	Spring Branch	Tomball



## Economic Characteristics—Houston

Median Income	
Household	\$ 42,624
Family	\$ 47,185
Non-Family	\$ 34,410
Male Worker	\$ 35,524
Female Worker	\$ 32,128

Commuting to Work	
Drive Alone	701,549
Carpool	134,477
Public Transportation	47,438
Walk	20,958
Other Means	19,693

Industry	
Agriculture, forestry, fishing	21,604
Construction	113,231
Manufacturing	87,392
Retail Trade	100,991
Education Services/Health Care	173,483
Professional/Waste Mgmt Services	136,495

Labor Force	
Population 16 & Older	1,538,863
Total Labor Force	1,051,180
Employed	976,934
Unemployed	73,602
Females	455,933

*Source: U.S. Census Bureau 2006-2008 American Community Survey*

## Employers

Houston's employment base has become increasingly diverse. In 1981, the economic base was dominated by energy-related businesses with nearly 85 percent of all jobs in those sectors. Today nearly half of all jobs are in non-energy fields, such as business services, technology, aerospace, medicine and manufacturing. Houston is home to 25 fortune 500 companies.

Known as the Bayou City for its waterway system, Houston thrives because it is a great place to work and a great place to live.



Company	Rank	Company	Rank
ConocoPhillips	6	EOG Resources	434
Marathon Oil	41	Spectra Energy	437
Sysco	55	El Paso	447
Enterprise GP Holdings	92	Group 1 Automotive	457
Plains All American Pipeline	128	FMC Technologies	467
Halliburton	158	Frontier Oil	488
National Oilwell Varco	182		
Continental Airlines	183		
KBR	193		
Waste Management	196		
Baker Hughes	243		
Andarko Petroleum	260		
Apache	271		
CenterPoint Energy	275		
Smith International	277		
Kinder Morgan	315		
Calpine	338		
Enbridge Energy Partners	362		
Cameron International	399		

*Source : 2009 Greater Houston Convention and Visitors Bureau*

## Tourism

More than 31.06 million people visited the greater Houston area in 2008. Visitors spent more than \$11.6 billion in Houston in 2008, an increase of 8.4% from 2007.

- Accommodations: \$1.98 billion
- Food and Beverage: \$2 billion
- Ground transportation and motor fuel: \$3.6 billion
- Arts, Entertainment, and Recreation: \$1.3 billion
- Retail Sales: \$1.5 billion

In 2008 travel generated 121,300 jobs in Houston, with an estimated \$4.7 billion in earnings.



### Fun Fact

60 % of all domestic travelers to Houston are from Texas.

Houston's hot spots for tourism include: Kemah Boardwalk, Space Center Houston, Houston Museum District, Moody Gardens, Minute Maid park, Reliant Park, Houston Zoo, and the Galleria.

On a budget, Houston also has inexpensive places to visit such as: Art Car Museum, Blaffer Gallery, Buffalo Bayou, Children's Museum of Houston, and Discovery Green are just a few of the attractions Houston offers for 2 dollars or under.

## Recreation

Besides the many places to visit, Houston is a city that loves sports. Year-round, the weather lends itself to sports, and Houstonians take advantage of it.

Houston Fans have many choices when it comes to watching professional teams:

- In basketball we have the Houston Rockets, two-time NBA champions
- In hockey we have the Houston Aeros of the AHL
- In soccer we have the Houston Dynamo, 2006 & 2007 MLS champions
- In football we have the Houston Texans

Houston also has a variety of collegiate teams:

- Rice University Owls
- University of Houston Cougars
- Texas Southern University Tigers
- San Jacinto College Gators



**Harris County Department of Education**  
**FY 2013-2014 Budget Book**  
**Administrative Salary Schedule**

<b>1</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	155.67	191.00	226.34
	<b>210 Days</b>	32,691	40,110	47,531
	<b>230 Days</b>	35,804	43,930	52,058
	<b>240 Days</b>	37,361	45,840	54,322
<u>Job Titles:</u> Assistant Center Manager - Head Start Communications Specialist – Communications and Public Information Family Service Provider - Head Start Junior Staff Accountant – Business Services				

<b>2</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	184.47	226.34	268.21
	<b>190 Days</b>	35,049	43,005	50,960
	<b>230 Days</b>	42,428	52,058	61,688
	<b>240 Days</b>	44,273	54,322	64,370
<u>Job Titles:</u> Associate - Research and Evaluation Associate - Resource Development Center Manager - Head Start Early Intervention Specialist Entry Level – Early Childhood Intervention Program Coordinator - Cooperative for After-school Enrichment Teacher - Adult Education Tester - Adult Education				

<b>3</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	218.59	268.21	317.83
	<b>216 Days</b>	47,209	57,933	68,651
	<b>230 Days</b>	50,276	61,688	73,101
	<b>240 Days</b>	52,462	64,370	76,279
<u>Job Titles:</u> Benefits Coordinator - Human Resources Community Partnerships Coordinator - Head Start Compliance Coordinator – Head Start Contract Coordinator – Choice Partners Contract Manager I – Choice Partners Coordinator - Adult Education Coordinator - Head Start				

FY 2013-2014 Budget Book  
Administrative Salary Schedule, continued

<b><u>3</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	218.59	268.21	317.83
	<b>230 Days</b>	50,276	61,688	73,101
	<b>240 Days</b>	52,462	64,370	76,279
<u>Job Titles:</u> Coordinator – Human Resources Coordinator - Research and Evaluation Coordinator - Resource Development Database Coordinator Early Intervention Specialist Fully Qualified- Early Childhood Intervention Education and Special Services Coordinator - Head Start Health and Family Services Coordinator - Head Start Human Resources Generalist Mental Wellness Coordinator - Head Start Nutrition Services Coordinator - Head Start Procurement Coordinator – Purchasing Program Assistant – Adult Education Project Coordinator - Cooperative for After-school Enrichment School Safety Specialist - Safe and Secure Schools Staff Accountant - Business Services Training Coordinator - Head Start				

<b><u>4</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	266.68	327.22	387.76
	<b>150 Days</b>	40,002	49,083	58,164
	<b>180 Days</b>	48,002	58,900	69,797
	<b>195 Days</b>	52,003	63,808	75,613
	<b>205 Days</b>	54,669	67,080	79,491
	<b>210 Days</b>	56,003	68,716	81,430
	<b>215 Days</b>	57,336	70,352	83,368
	<b>240 Days</b>	64,003	78,533	93,062
<u>Job Titles:</u> Bilingual Specialist - Instructional Support Services Business Manager - Choice Partners Client Development Officer Client Services Manager – Choice Partners Contract Compliance Specialist - Choice Partners Contract Manager II - Choice Partners				

FY 2013-2014 Budget Book  
Administrative Salary Schedule, continued

<b>4</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	266.68	327.22	387.76
	<b>150 Days</b>	40,002	49,083	58,164
	<b>180 Days</b>	48,002	58,900	69,797
	<b>195 Days</b>	52,003	63,808	75,613
	<b>205 Days</b>	54,669	67,080	79,491
	<b>240 Days</b>	64,003	78,533	93,062
<u>Job Titles:</u> Digital Learning Specialist – Instructional Support Services English Language Arts Specialist - Instructional Support Services Manager - Communications and Public Information Manager - Cooperative for After-school Enrichment Manager – Facilities Manager - Human Resources Manager – Research and Evaluation Manager - Resource Development Manager – Safe Schools Mathematics Specialist – Instructional Support Services Procurement Manager – Purchasing Public Information and Community Specialist – Communications and Public Information Science Specialist - Instructional Support Services Social Studies Specialist – Instructional Support Services Special Education Specialist – Instructional Support Services				

<b>5</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	304.02	373.03	442.04
	<b>210 Days</b>	63,844	78,336	92,828
	<b>230 Days</b>	69,925	85,797	101,669
	<b>240 Days</b>	72,965	89,527	106,090
<u>Job Titles:</u> Accounting Manager - Business Services Assistant Director – Choice Partners Assistant Director - Cooperative for After-school Enrichment Assistant Principal – Special Schools Manager - Adult Education Manager - Early Childhood Intervention Manager - Head Start Senior Manager of Facilities Planning – Choice Partners				

FY 2013-2014 Budget Book  
Administrative Salary Schedule, continued

<b><u>6</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	355.08	425.25	495.42
	<b>240 Days</b>	85,219	102,060	118,901
	<u>Job Titles:</u> Accounting and Reporting Compliance Officer - Business Services Budget and Investment Analyst - Business Services Construction Director - Facilities Director - Records Management Maintenance Director - Facilities			

<b><u>7</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	404.80	484.79	564.78
	<b>230 Days</b>	93,104	111,502	129,899
	<b>240 Days</b>	97,152	116,350	135,547
	<b>251 Days</b>	101,605	121,682	141,760
	<u>Job Titles:</u> Chief Accounting Officer - Business Services Director - Adult Education Director - Alternative Certification Director - Choice Partners Director - Client Development Services Director - Communications and Public Information Director - Cooperative for After-school Enrichment Director - Early Childhood Intervention Director - Head Start Director - Purchasing Director - Research and Evaluation Director - Resource Development Director - Curriculum Services Principal - Special Schools			

<b><u>8</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	453.28	533.27	613.26
	<b>240 Days</b>	108,787	127,985	147,182
	<u>Job Titles:</u> Senior Director - School Administration Senior Director - Therapy Services/Early Childhood Intervention			



FY 2013-2014 Budget Book  
 Administrative Salary Schedule, continued

<b><u>9</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	489.54	575.93	662.32
	<b>240 Days</b>	117,490	138,223	158,957
	<u>Job Titles:</u> Chief Information Officer - Technology Executive Director - Facilities Executive Director - Human Resources			

<b><u>10</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	528.70	622.00	715.30
	<b>230 Days</b>	121,601	143,060	164,519
	<b>240 Days</b>	126,888	149,280	171,672
	<u>Job Titles:</u> Assistant Superintendent - Business Services Assistant Superintendent - Professional Support Services Assistant Superintendent - Student Services			

# Harris County Department of Education

## FY 2013-2014 Budget Book

### Professional Support Salary Schedule

<b><u>1</u></b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	250.75	295.00	339.25
	<b>162 Days</b>	40,622	47,790	54,959
	<b>180 Days</b>	45,135	53,100	61,065
	<b>213 Days</b>	53,410	62,835	72,260
	<b>219 Days</b>	54,914	64,605	74,296
	<b>240 Days</b>	60,180	70,800	81,420
	<u>Job Titles:</u> Art Therapist Music Therapist Nurse			

<b><u>2</u></b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	278.33	327.45	376.57
	<b>162 Days</b>	45,089	53,047	61,004
	<b>180 Days</b>	50,099	58,941	67,783
	<b>200 Days</b>	55,666	65,490	75,314
	<b>240 Days</b>	66,799	78,588	90,377
	<u>Job Titles:</u> Counselor Licensed Specialist in School Psychology Speech Language Pathologist			

<b><u>3</u></b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	306.17	360.20	414.23
	<b>162 Days</b>	49,600	58,352	67,105
	<b>180 Days</b>	55,111	64,836	74,561
	<b>240 Days</b>	73,481	86,448	99,415
	<u>Job Titles:</u> Occupational Therapist Physical Therapist			

<b><u>4</u></b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	345.98	407.03	468.08
	<b>200 Days</b>	69,196	81,406	93,616
	<b>230 Days</b>	79,575	93,617	107,658
	<b>240 Days</b>	83,035	97,687	112,339
	<u>Job Titles:</u> Manager, Therapy Services			

# Harris County Department of Education

## FY 2013-2014 Budget Book

### Technology Salary Schedule

<b><u>1</u></b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	179.53	215.00	250.48
	<b>240 Days</b>	43,087	51,600	60,115
	<u>Job Titles:</u> Audio/Visual Technician Graphics Artist/Designer Help Desk Analyst I Help Desk Technician			
<b><u>2</u></b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	217.23	260.15	303.07
	<b>240 Days</b>	52,135	62,436	72,737
	<u>Job Titles:</u> Application Support Specialist Database Analyst Help Desk Analyst II Video Production Specialist Webmaster			
<b><u>3</u></b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	261.76	313.48	365.20
	<b>240 Days</b>	62,822	75,235	87,648
	<u>Job Titles:</u> Application Support Analyst, Tx Virtual School Network Developer Manager - Innovation Manager - Special Projects Manager, Tx Virtual School Network Network Analyst Software Analyst Systems Analyst			
<b><u>4</u></b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	319.75	376.18	432.61
	<b>240 Days</b>	76,740	90,283	103,826
	<u>Job Titles:</u> Applications Development Manager Help Desk Manager Operations Support Manager Project Manager Senior Developer			

FY 2013-2014 Budget Book  
Technology Salary Schedule, continued

<b><u>5</u></b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	399.28	458.94	518.60
	<b>240 Days</b>	95,827	110,146	124,464
	<u>Job Titles:</u> Director - Technology Support Services Director - Tx Virtual School Network			

**Harris County Department of Education**  
**FY 2013-2014 Budget Book**  
**Administrative Support Salary Schedule**

<b><u>1</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	11.37	13.95	16.53
	<b>Daily</b>	90.96	111.60	132.24
	<b>240 Days</b>	21,830	26,784	31,738
	<u>Job Titles:</u> Receptionist			

<b><u>2</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	12.84	15.76	18.68
	<b>Daily</b>	102.72	126.08	149.44
	<b>210 Days</b>	21,571	26,477	31,382
	<b>240 Days</b>	24,653	30,259	35,866
	<u>Job Titles:</u> Campus Clerk Early Intervention Specialist Paraprofessional Intake Clerk			

<b><u>3</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	14.25	17.49	20.73
	<b>Daily</b>	114.00	139.92	165.84
	<b>230 Days</b>	26,220	32,182	38,143
	<b>240 Days</b>	27,360	33,581	39,802
	<u>Job Titles:</u> Billing Clerk - Early Childhood Intervention Data Clerk I - Early Childhood Intervention General Office Clerk I Imaging Operator – Records Management Maintenance Clerk Meeting Facilitator Office Clerk - Head Start Purchasing Clerk I Secretary - Adult Education Secretary - Cooperative for After-school Enrichment Secretary - Early Childhood Intervention Secretary - Facility Support Services Secretary - Therapy Services			

<b><u>4</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	16.50	19.76	23.02
	<b>Daily</b>	132.00	158.08	184.16
	<b>230 Days</b>	30,360	36,358	42,357
	<b>240 Days</b>	31,680	37,939	44,198
<u>Job Titles:</u> Accounting Clerk Benefits Assistant Billing Assistant Customer Support Clerk Data Clerk II Data/Compliance Specialist Financial Assistant Fixed Assets Clerk Food Coop Assistant General Office Clerk II Human Resources Clerk Microfilm/Imaging Clerk Program Improvement Assistant Purchasing Clerk II Records Management Specialist Secretary to Director Secretary to Principal				

<b><u>5</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	18.48	22.13	25.78
	<b>Daily</b>	147.84	177.04	206.24
	<b>240 Days</b>	35,482	42,490	49,498
<u>Job Titles:</u> Accounts Payable Specialist Accounts Receivable Specialist Administrative Assistant - Executive Director Administrative Assistant - Senior Director Billing Specialist Client Services Specialist Contract Specialist Payroll Specialist Purchasing Specialist Senior Accounting Clerk				

<b><u>6</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	21.25	25.45	29.65
	<b>Daily</b>	170.00	203.60	237.20
	<b>240 Days</b>	40,800	48,864	56,928
<u>Job Titles:</u> Executive Assistant - Assistant Superintendent				

# Harris County Department of Education

## FY 2013-2014 Budget Book

### Instructional Support Salary Schedule

<b><u>1</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	11.00	13.50	16.00
	<b>Daily</b>	88.00	108.00	128.00
	<b>190 Days</b>	16,720	20,520	24,320
	<b>191 Days</b>	16,808	20,628	24,448
<b>Job Titles:</b> Aide - Adult Education Aide/Assistant - Head Start Educational Aide I - Special Schools				

<b><u>2</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	12.44	15.26	18.08
	<b>Daily</b>	99.52	122.08	144.64
	<b>191 Days</b>	19,008	23,317	27,626
<b>Job Titles:</b> Educational Aide II - Special Schools				

<b><u>3</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	14.05	17.24	20.43
	<b>Daily</b>	112.40	137.92	163.44
	<b>191 Days</b>	21,468	26,343	31,217
<b>Job Titles:</b> Educational Aide III - Special Schools				

<b><u>4</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	16.27	19.48	22.69
	<b>Daily</b>	130.16	155.84	181.52
	<b>210 Days</b>	27,334	32,726	38,119
<b>Job Titles:</b> Teacher - Head Start				

<b><u>7</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	24.65	29.52	34.39
	<b>Daily</b>	197.20	236.16	275.12
	<b>162 Days</b>	31,946	38,258	44,569
	<b>180 Days</b>	35,496	42,509	49,522
	<b>240 Days</b>	47,328	56,678	66,029
	<u>Job Titles:</u> Certified Occupational Therapy Assistant Physical Therapist Assistant Senior Executive Assistant - Superintendent			



# Harris County Department of Education

## FY 2013-2014 Budget Book

### Operations Support Salary Schedule

<b><u>1</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	10.02	12.30	14.58
	<b>Daily</b>	80.16	98.40	116.64
	<b>190 Days</b>	15,230	18,696	22,162
	<b>240 Days</b>	19,238	23,616	27,994
<b>Job Titles:</b> Cook Custodian Housekeeper Parking Monitor				

<b><u>2</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	11.93	14.64	17.35
	<b>Daily</b>	95.44	117.12	138.80
	<b>230 Days</b>	21,951	26,938	31,924
	<b>240 Days</b>	22,906	28,109	33,312
<b>Job Titles:</b> Courier Mail Clerk Maintenance Worker I				

<b><u>3</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	14.20	17.42	20.64
	<b>Daily</b>	113.60	139.36	165.12
	<b>240 Days</b>	27,264	33,446	39,629
<b>Job Titles:</b> Maintenance Worker II Utility Craftsman I Warehouseman				

<b><u>4</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	16.75	20.55	24.35
	<b>Daily</b>	134.00	164.40	194.80
	<b>240 Days</b>	32,160	39,456	46,752
<b>Job Titles:</b> Maintenance Technician I Records Center Technician				

<b><u>5</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	19.91	23.84	27.77
	<b>Daily</b>	159.28	190.72	222.16
	<b>240 Days</b>	38,227	45,773	53,318
<b>Job Titles:</b> Maintenance Technician II Records Management Customer Support/Imaging Center Supervisor Transportation Technician Utility Craftsman II				

<b><u>6</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	23.09	27.65	32.21
	<b>Daily</b>	184.72	221.20	257.68
	<b>240 Days</b>	44,333	53,088	61,843
	<b>Job Titles:</b> Maintenance Technician III Records Operation Supervisor Facilities Operations Supervisor			

**Harris County Department of Education**  
**FY 2013-2014 Budget Book**  
**Personnel Positions-General Fund**

BM NO.	DIVISION/BUDGET	2009-10	2010-11	2011-12	2012-13	2013-14
131	Academic and Behavior Center East	54.60	54.60	45.10	44.10	43.10
132	Academic and Behavior Center West	34.40	46.40	42.90	41.90	43.90
014	Alternative Certification	0.00	0.20	1.70	1.50	3.14
011	Asst. Superintendent for Student Support Svcs.	1.50	1.50	1.50	1.50	1.50
012	Asst. Superintendent for Profesional Dev. Svcs.	2.00	2.00	2.00	2.00	2.00
010	Board of Trustees	0.50	0.50	0.50	0.50	0.50
050	Business Support Services	16.50	16.50	15.50	15.50	15.50
923	Center for Grants Development	7.00	7.00	7.00	7.00	6.00
005	Center for Safe & Secure Schools	3.00	3.00	3.00	1.00	2.00
093	Chief Information Officer	2.00	2.00	1.00	1.00	1.00
092	Client Development Services	0.00	2.00	3.00	3.00	3.00
925	Communications and Public Information	7.00	6.00	5.00	6.00	6.00
098	Department wide	0.00	0.00	0.00	1.00	0.00
094	External Relations Liaison Officer	1.00	1.00	1.00	1.00	0.00
089	Facilities-Choice Partners	5.00	10.00	9.00	17.00	16.00
086	Facilities-Construction	3.00	2.00	2.00	1.00	1.00
085	Facilities-Warehouse	4.00	4.00	0.00	0.00	0.00
970	Highpoint East	32.00	32.00	32.00	29.50	29.50
971	Highpoint North	30.00	18.00	18.00	22.50	24.50
030	Human Resources	10.50	10.50	10.50	10.50	10.00
304	Instructional Support Svcs-Bilingual	1.34	1.34	1.34	1.34	1.34
091	Instructional Support Services-Digital Learning	2.00	2.00	2.00	2.00	1.00
301	Instructional Support Svcs-Division wide	1.00	1.00	1.00	1.00	1.00
309	Instructional Support Svcs-Early Childhood	1.00	0.50	1.25	1.25	1.25
307	Instructional Support Svcs-English Language Arts	1.33	1.50	1.17	1.17	1.17
302	Instructional Support Svcs-Mathematics	1.33	1.33	1.33	1.33	1.33
303	Instructional Support Svcs-Science	1.33	1.33	1.33	1.33	1.33
308	Instructional Support Svcs-Social Studies	0.33	0.50	1.50	1.50	1.50
313	Instructional Support Svcs-Special Education	0.34	0.34	0.55	0.55	0.55
013	Principal Certification Program	1.00	1.00	0.00	0.00	0.00
955	Purchasing Support Services	11.00	11.00	11.00	6.00	5.00
954	Records Management Services	15.00	16.00	14.00	13.00	13.00
924	Research and Evaluation Institute	6.00	6.00	6.00	6.00	6.00
312	Scholastic Arts & Writing Program	0.54	0.00	0.33	0.33	0.33
051	School Governance & Fiscal Accountability	1.00	0.00	0.50	0.50	0.50
501	Special Schools	6.00	6.00	4.00	4.00	4.00
001	Superintendent's Office	2.00	2.00	2.00	2.00	2.00
190	Technology Ennosphere	0.00	0.00	0.00	3.00	3.00
090	Technology Support Services	21.00	21.50	23.00	24.00	24.00
111	Therapy Services	140.00	131.00	127.00	119.75	121.80
980	Zenith Waller	1.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>428.54</b>	<b>423.54</b>	<b>400.00</b>	<b>397.55</b>	<b>398.74</b>

**Harris County Department of Education**  
**FY 2013-2014 Budget Book**  
**Personnel Positions-Special Revenue Funds (Grants)**

BM NO.	DIVISION	2009-10	2010-11	2011-12	2012-13	2013-14
201	Adult Education (ABE)	83.50	87.25	78.00	77.00	104.20
014	Alternative Certification	0.00	0.00	0.00	1.00	0.86
311	Center for Safe & Secure Schools (CSSS)	0.00	0.00	0.00	0.00	0.00
922	Cooperative for After-school Enrichment (CASE)	19.00	16.00	14.00	14.00	13.00
112	Early Childhood Intervention - Keep Pace	131.50	134.00	96.60	91.00	74.63
901	Head Start (HS)	251.50	261.25	251.25	242.25	235.25
205	Texas LEARNS	15.00	15.00	14.00	15.00	15.00
091	Texas Virtual School Network	7.00	17.00	19.00	17.00	17.00
	<b>Total</b>	<b>507.50</b>	<b>530.50</b>	<b>472.85</b>	<b>457.25</b>	<b>459.94</b>

**Personnel Positions-Internal Service Fund**

BM NO.	DIVISION	2009-10	2010-11	2011-12	2012-13	2013-14
083	Facility Support Services	40.50	40.50	40.50	40.50	39.50
084	Facility Support Services-Operations	9.00	11.00	11.00	11.00	11.00
	<b>Total</b>	<b>49.50</b>	<b>51.50</b>	<b>51.50</b>	<b>51.50</b>	<b>50.50</b>

<b>POSITIONS BY FUND</b>		<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>
Total General Fund Positions		428.54	423.54	400.00	397.55	398.74
Total Special Revenue Fund Positions		507.50	530.50	472.85	457.25	459.94
Total Internal Service Fund Positions		49.50	51.50	51.50	51.50	50.50
<b>TOTAL HCDE FTE POSITIONS</b>		<b>985.54</b>	<b>1005.54</b>	<b>924.35</b>	<b>906.30</b>	<b>909.18</b>

**Harris County Department of Education**  
**Full-time Personnel Positions for FY 2013-2014**  
**General Fund**

BUDGETS IN ALPHABETICAL ORDER/POSITION	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
<b>ABC-East (Special Schools)</b>				<b>43.10</b>
Principal	A-7	240	1.0	
Assistant Principal	A-4	210	2.0	
Counselor	P-2	200	1.0	
Licensed Specialist in School Psychology	P-2	200	0.5	
School Nurse	P-1	213	1.0	
Board Certified Behavior Analyst	teach sched	200	0.6	
Teacher	teach sched	191	18.0	
Transition Specialist	teach sched	200	1.0	
Secretary	S-4	240	1.0	
Educational Aide I, II, III	I-1, 2, 3	191	16.0	
Campus Clerk	S-2	210	1.0	
<b>ABC-West (Special Schools)</b>				<b>43.90</b>
Principal	A-7	240	1.0	
Assistant Principal	A-4	210	2.0	
Counselor	P-2	200	1.0	
Licensed Specialist in School Psychology	P-2	200	0.5	
School Nurse	P-1	213	1.0	
Teacher	teach sched	191	18.0	
Transition Specialist	teach sched	200	1.0	
Board Certified Behavior Analyst	teach sched	200	0.4	
Secretary	S-4	240	1.0	
Educational Aide I, II, III	I-1, 2, 3	191	17.0	
Campus Clerk	S-2	210	1.0	
<b>Alternative Certification</b>				<b>3.14</b>
Director	A-7	240	1.0	
Curriculum and Compliance Specialist	A-4	240	1.0	
Grants Development Manager	A-4	210	0.1	
Secretary	S-4	240	1.0	
<b>Assistant Superintendent for Student Services</b>				<b>1.50</b>
Assistant Superintendent	A-10	240	1.0	
Executive Assistant	S-6	240	0.5	
<b>Assistant Superintendent for Professional Support Services</b>				<b>2.00</b>
Assistant Superintendent	A-10	240	1.0	
Executive Assistant	S-6	240	1.0	
<b>Board of Trustees</b>				<b>0.50</b>

BUDGETS IN ALPHABETICAL ORDER/POSITION	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Senior Executive Assistant	S-7	240	0.5	
<b>Business Support Services</b>				<b>15.50</b>
Assistant Superintendent	A-10	240	1.0	
Chief Accounting Officer	A-7	240	1.0	
Accounting and Reporting Compliance Officer	A-6	240	1.0	
Budget and Investment Analyst	A-6	240	1.0	
Accounting Manager	A-5	240	1.0	
Staff Accountant	A-3	240	2.0	
Junior Staff Accountant	A-1	240	1.0	
Executive Assistant	S-6	240	1.0	
Accounts Payable Specialist	S-5	240	3.0	
Accounts Receivable Specialist	S-5	240	1.0	
Payroll Specialist	S-5	240	2.0	
Accounting Clerk	S-4	240	0.5	
<b>Center for Grants Development</b>				<b>6.00</b>
Director	A-7	240	1.0	
Manager	A-4	240	1.0	
Specialist	A-4	240	1.0	
Coordinator	A-3	240	1.0	
Development Associate	A-2	240	1.0	
Secretary	S-4	240	1.0	
<b>Center for Safe &amp; Secure Schools</b>				<b>2.00</b>
Manager	A-4	240	1.0	
Safe Schools Specialist	A-3	240	1.0	
<b>Chief Information Officer (Technology)</b>				<b>1.00</b>
Chief Information Officer	A-9	240	1.0	
<b>Client Development Services</b>				<b>3.00</b>
Director	A-7	240	1.0	
Client Development Services Coordinator	A-3	240	1.0	
Graphic Designer	T-1	240	1.0	
<b>Communications &amp; Public Information</b>				<b>6.00</b>
Director	A-7	240	1.0	
Manager-Communications	A-4	240	1.0	
Public Information and Communications Specialist	A-4	240	1.0	
Communications Specialist	A-1	240	1.0	
Graphic Designer	T-1	240	1.0	

**Harris County Department of Education**  
**Full-time Personnel Positions for FY 2013-2014**  
**General Fund**

BUDGETS IN ALPHABETICAL ORDER/POSITION	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Secretary	S-4	240	1.0	
<b>Facilities - Choice Partners</b>				<b>16.00</b>
Assistant Director	A-5	240	2.0	
Senior Manager of Facilities Planning	A-5	240	1.0	
Client Services Manager	A-4	240	1.0	
Contract Compliance Specialist	A-4	240	1.0	
Contract Manager	A-4	240	4.0	
Contract Coordinator	A-3	240	1.0	
Assistant Food Coordinator	A-2	240	1.0	
Client Services Specialist	S-5	240	1.0	
Contract Specialist	S-5	240	1.0	
Food Co-op Assistant	S-4	240	1.0	
General Office Clerk II	S-4	240	1.0	
General Office Clerk I	S-3	240	1.0	
<b>Facilities - Construction</b>				<b>1.00</b>
Director	A-6	240	1.0	
<b>Highpoint East (Special Schools)</b>				<b>29.50</b>
Principal	A-7	240	1.0	
Assistant Principal	A-4	210	2.0	
Counselor	P-2	200	1.0	
Transition Specialist	teach sched	200	2.0	
School Nurse	P-1	191	0.5	
Teacher	teach sched	191	15.0	
Secretary	S-4	240	1.0	
Educational Aide I, II, III	I-1, 2, 3	191	5.0	
Campus Clerk	S-2	210	2.0	
<b>Highpoint North (Special Schools)</b>				<b>24.50</b>
Principal	A-7	240	1.0	
Assistant Principal	A-4	210	2.0	
Counselor	P-2	200	1.0	
Transition Specialist	teach sched	200	2.0	
Teacher	teach sched	191	12.0	
School Nurse	P-1	191	0.5	
Secretary	S-4	240	1.0	
Educational Aide I, II, III	I-1, 2, 3	191	4.0	
Campus Clerk	S-2	210	1.0	
<b>Human Resources</b>				<b>10.00</b>

BUDGETS IN ALPHABETICAL ORDER/POSITION	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Executive Director	A-9	240	1.0	
Manager	A-4	240	1.0	
Benefits Coordinator	A-3	240	1.0	
Human Resources Coordinator	A-3	240	3.0	
Human Resources Generalist	A-3	240	1.0	
Administrative Assistant	S-5	240	1.0	
Benefits Assistant	C-4	240	1.0	
Human Resources Clerk	C-4	240	1.0	
<b>Instructional Support Services Division Wide</b>				<b>1.00</b>
Secretary to Director/Financial Assistant	S-5	240	1.0	
<b>Instructional Support Services-Bilingual Education</b>				<b>1.33</b>
Specialist	A-4	170	1.0	
Secretary	S-4	240	0.3	
<b>Instructional Support Services-Digital Learning</b>				<b>1.00</b>
Digital Learning Specialist	A-4	240	1.0	
<b>Instructional Support Services-Early Childhood</b>				<b>1.25</b>
Specialist	A-4	150	0.8	
Secretary	S-4	240	0.5	
<b>Instructional Support Services-English Language Arts</b>				<b>1.17</b>
Specialist	A-4	205	0.7	
Secretary	S-4	240	0.5	
<b>Instructional Support Services-Math</b>				<b>1.34</b>
Specialist	A-4	190	1.0	
Secretary	S-4	240	0.3	
<b>Instructional Support Services-Scholastic</b>				<b>0.33</b>
Specialist	A-4	205	0.3	
Secretary	S-4	240	0.0	
<b>Instructional Support Services-Science</b>				<b>1.33</b>
Specialist	A-4	195	1.0	
Secretary	S-4	240	0.3	
<b>Instructional Support Services-Social Studies</b>				<b>1.50</b>
Specialist	A-4	125	1.0	
Secretary	S-4	240	0.5	



**Harris County Department of Education**  
**Full-time Personnel Positions for FY 2013-2014**  
**General Fund**

BUDGETS IN ALPHABETICAL ORDER/POSITION	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
<b>Instructional Support Services-Special Education</b>				<b>0.55</b>
Specialist	A-4	150	0.3	
Secretary	S-4	240	0.3	
<b>Purchasing Support Services</b>				<b>5.00</b>
Director	A-7	240	1.0	
Procurement Manager	A-4	240	1.0	
Procurement Coordinator	A-3	240	2.0	
Purchasing Specialist	S-5	240	1.0	
<b>Records Management Services</b>				<b>13.00</b>
Director	A-6	240	1.0	
Records Operations Supervisor	O-6	240	1.0	
Customer Support/Imaging Center Supervisor	O-5	240	1.0	
Records Center Technician	O-4	240	5.0	
Customer Support Clerk	S-4	240	2.0	
Microfilm Imaging Clerk	S-4	240	1.0	
Records Management Specialist	S-4	240	1.0	
Imaging Operator	S-3	240	1.0	
<b>Research and Evaluation Institute</b>				<b>6.00</b>
Director	A-7	240	1.0	
Manager	A-4	240	1.0	
Coordinator	A-3	240	2.0	
Evaluation Associate	A-2	240	1.0	
Secretary	S-4	240	1.0	
<b>School Governance and Fiscal Accountability</b>				<b>0.50</b>
Secretary	S-4	240	0.5	
<b>Special Schools</b>				<b>4.00</b>
Senior Director of School Administration	A-8	240	1.0	
Director - Curriculum Services	A-7	240	1.0	
Administrative Assistant	S-5	240	1.0	
General Office Clerk	S-4	240	1.0	
<b>Superintendent's Office</b>				<b>2.00</b>
Superintendent	-	240	1.0	
Senior Executive Assistant	S-7	240	0.5	
Executive Assistant	S-6	240	0.5	

BUDGETS IN ALPHABETICAL ORDER/POSITION	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
<b>Technology - Ennosphere</b>				<b>3.00</b>
Manager of Innovation	T-4	240	1.0	
Network Analyst	T-3	240	1.0	
Technology Analyst	T-4	240	1.0	
<b>Technology Support Services</b>				<b>24.00</b>
Director	T-5	240	1.0	
Applications Manager	T-4	240	1.0	
Help Desk Manager	T-4	240	1.0	
Operations Support Manager	T-4	240	1.0	
Senior Software Developer	T-4	240	1.0	
Video Production Specialist	T-2	240	1.0	
Network Analyst	T-3	240	4.0	
Software Developer	T-3	240	2.0	
Systems Analyst	T-3	240	2.0	
Special Projects Manager	T-3	240	1.0	
Web Master	T-2	240	1.0	
Help Desk Analyst II	T-2	240	2.0	
Help Desk Analyst I	T-1	240	1.0	
Help Desk Technician	T-1	240	3.0	
Audio/Visual Technician	T-1	240	1.0	
Administrative Assistant	S-5	240	1.0	
<b>Therapy Services</b>				<b>121.80</b>
Senior Director	A-8	240	1.0	
Manager	P-4	240	6.0	
Field Staff-OT/PT	P-3	180	33.00	
Field Staff-OT/PT	P-3	162	40.2	
Field Staff-Music Therapist	P-1	180	4.2	
Field Staff-COTA/PTA	S-7	240	1.0	
Field Staff-COTA/PTA	S-7	180	17.4	
Field Staff-COTA/PTA	S-7	162	15.0	
Administrative Assistant	S-5	240	1.0	
General Office Clerk	S-4	240	2.0	
Secretary	S-3	240	1.0	

**General Fund - Full Time Equivalent Positions**

**398.74**

**Harris County Department of Education**  
**Full-time Personnel Positions for FY 2013-2014**  
**Internal Service Fund**

BUDGETS IN ALPHABETICAL ORDER/POSITION	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
<b>Facility Support Services</b>				<b>39.50</b>
Executive Director	A-9	240	1.0	
Maintenance Director	A-6	240	1.0	
Operations Manager	A-4	240	1.0	
Administrative Assistant	S-5	240	1.0	
Secretary to Director	S-4	240	1.0	
Fixed Assets Clerk	S-4	240	1.0	
Maintenance Clerk	S-3	240	1.0	
Meeting Facilitator	S-3	240	1.0	
Receptionist	S-1	240	2.0	
Maintenance Operations Supervisor	O-6	240	1.0	
Maintenance Technician III	O-6	240	6.0	
Utility Craftsman	O-5	240	1.0	
Transportation Technician	O-5	240	1.0	
Maintenance Technician II	O-5	240	2.0	
Maintenance Technician I	O-4	240	3.0	
Warehouseman	O-3	240	1.0	
Courier	O-2	240	1.0	
Maintenance Worker I	O-2	240	3.0	
Mail Clerk	O-2	240	1.0	
Custodian	O-1	240	8.0	
Parking Monitor	O-1	240	1.5	
<b>Facility Support Services-Operations</b>				<b>11.00</b>
Custodian-ABC East	O-1	240	3.0	
Custodian-ABC West	O-1	240	2.0	
Custodian-Highpoint East	O-1	240	4.0	
Custodian-Highpoint West	O-1	240	2.0	

**Internal Service Fund - Full Time Equivalent Positions**

**50.50**

**Harris County Department of Education**  
**Full-Time Personnel Positions for FY 2013-2014**  
**Special Revenue Fund**

BUDGETS IN ALPHABETICAL ORDER/POSITION	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
<b>Adult Education</b>				<b>104.20</b>
Director	A-7	240	1.0	
Manager	A-5	240	5.0	
Program Coordinator	A-2	240	1.0	
Program Assistant	A-1	240	8.5	
Teacher	A-2	190	52.9	
Tester	A-2	190	0.6	
Transition Specialist	A-2	190	0.9	
Counselor	P-2	240	0.60	
General Office Clerk II	S-4	240	2.0	
Secretary	S-4	240	2.0	
General Office Clerk I	S-3	240	7.0	
Secretary	S-3	240	2.0	
Clerk II	S-2	240	0.7	
Clerk I	S-1	240	1.0	
Receptionist	S-1	240	1.0	
Clerk/Tester	I-2	190	1.0	
Aide - Digital	I-1	190	1.0	
Aide - Instructional	I-1	190	12.6	
Maintenance Worker	O-2	240	2.4	
Custodian	O-1	240	1.0	
<b>Alternative Certification</b>				<b>0.86</b>
Grants Development Manager	A-4	210	0.9	
<b>Cooperative for After School Enrichment (CASE)</b>				<b>13.00</b>
Director	A-7	240	1.0	
Assistant Director	A-5	240	2.0	
Compliance & Quality Assurance Manager	A-4	240	1.0	
Project Coordinator	A-3	240	2.0	
Research Coordinator	A-3	240	1.0	
Family Involvement Specialist	A-2	240	1.0	
Program Coordinator	A-2	240	3.0	
Administrative Assistant	S-4	240	1.0	
Secretary	S-3	240	1.0	
<b>Early Childhood Intervention-Keep Pace</b>				<b>74.63</b>
Director	A-7	240	1.0	
Assistant Director	A-5	240	1.0	
Manager	A-5	240	2.0	
Occupational Therapist	P-3	240	5.0	
Physical Therapist	P-3	240	4.6	

**Harris County Department of Education**  
**Full-Time Personnel Positions for FY 2013-2014**  
**Special Revenue Fund**

BUDGETS IN ALPHABETICAL ORDER/POSITION	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Speech Language Pathologist	P-2	240	9.5	
Early Intervention Specialist Professional	A-3	240	24.5	
Physical Therapist Assistant	S-7	240	2.0	
Certified Occupational Therapy Assistant	S-7	240	3.0	
Billing Specialist	S-5	240	1.0	
Secretary	S-5	240	1.0	
Financial Assistant	S-4	240	1.0	
Intake Clerk	S-4	240	3.0	
Billing Clerk/Data Clerk	S-3	240	8.0	
General Office Clerk	S-3	240	2.0	
Filing Clerk	S-2	240	1.0	
Early Intervention Specialist Paraprofessional	S-2	240	5.0	
<b>Head Start Program Total</b>				<b>235.25</b>
<b>Head Start-Central Office</b>				<b>28.25</b>
Director	A-7	230	1.0	
Manager	A-5	230	4.0	
Coordinator	A-3	230	13.0	
Data Analyst	A-3	230	1.0	
Counselor	P-2	240	0.25	
Data/Compliance Specialist	S-4	230	2.0	
Financial Assistant	S-4	230	1.0	
Secretary	S-4	230	1.0	
General Office Clerk	S-3	230	4.0	
Courier	O-2	230	1.0	
<b>Head Start-Barrett Center</b>				<b>9.00</b>
Center Manager	A-2	230	1.0	
Assistant Center Manager	A-1	210	1.0	
Family Service Provider	A-1	230	1.0	
Teacher	I-4	210	2.0	
Teaching Assistant	I-1	195	3.0	
Cook	O-1	195	1.0	
<b>Head Start-Baytown Center</b>				<b>25.00</b>
Center Manager	A-2	230	1.0	
Assistant Center Manager	A-1	210	1.0	
Family Service Provider	A-1	230	3.0	
Teacher	I-4	210	7.0	
Teaching Assistant	I-1	195	10.0	
Cook	O-1	195	2.0	
Housekeeper	O-1	195	1.0	

**Harris County Department of Education**  
**Full-Time Personnel Positions for FY 2013-2014**  
**Special Revenue Fund**

BUDGETS IN ALPHABETICAL ORDER/POSITION	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
<b>Head Start-Channelview</b>				
				<b>18.00</b>
Center Manager	A-2	230	1.0	
Assistant Center Manager	A-1	210	1.0	
Family Service Provider	A-1	230	2.0	
Teacher	I-4	210	5.0	
Teaching Assistant	I-1	195	7.0	
Cook	O-1	195	1.0	
Housekeeper	O-1	195	1.0	
<b>Head Start-Compton Center</b>				
				<b>24.00</b>
Center Manager	A-2	230	1.0	
Assistant Center Manager	A-1	210	1.0	
Family Service Provider	A-1	230	3.0	
Teacher	I-4	210	7.0	
Teaching Assistant	I-1	195	9.0	
Cook	O-1	195	2.0	
Housekeeper	O-1	195	1.0	
<b>Head Start-Coolwood Center</b>				
				<b>12.00</b>
Center Manager	P-3	230	1.0	
Assistant Center Manager	A-1	210	1.0	
Family Service Provider	A-1	230	1.0	
Teacher	I-4	210	4.0	
Teaching Assistant	I-1	195	3.0	
Cook	O-1	195	1.0	
Housekeeper	O-1	195	1.0	
<b>Head Start-Dogan Center</b>				
				<b>10.00</b>
Center Manager	A-2	230	1.0	
Assistant Center Manager	A-1	210	1.0	
Family Service Provider	A-1	230	2.0	
Teacher	I-4	210	4.0	
Teaching Assistant	I-1	195	2.0	
<b>Head Start-Fifth Ward Center</b>				
				<b>14.00</b>
Center Manager	A-2	230	1.0	
Assistant Center Manager	A-1	210	1.0	
Family Service Provider	A-1	230	2.0	
Teacher	I-4	210	4.0	
Teaching Assistant	I-1	195	3.0	
Cook	O-1	195	2.0	

**Harris County Department of Education**  
**Full-Time Personnel Positions for FY 2013-2014**  
**Special Revenue Fund**

BUDGETS IN ALPHABETICAL ORDER/POSITION	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Housekeeper	O-1	195	1.0	
<b>Head Start-Humble Center</b>				<b>17.00</b>
Center Manager	A-2	230	1.0	
Assistant Center Manager	A-1	210	2.0	
Family Service Provider	A-1	230	2.0	
Teacher	I-4	210	4.0	
Teaching Assistant	I-1	195	6.0	
Cook	O-1	195	1.0	
Housekeeper	O-1	195	1.0	
<b>Head Start-JD Walker Center</b>				<b>11.00</b>
Center Manager	A-2	230	1.0	
Assistant Center Manager	A-1	210	1.0	
Family Service Provider	A-1	230	1.0	
Teacher	I-4	210	3.0	
Teaching Assistant	I-1	195	4.0	
Cook	O-1	195	1.0	
<b>Head Start-LaPorte Center</b>				<b>18.00</b>
Center Manager	A-2	230	1.0	
Assistant Center Manager	A-1	210	1.0	
Family Service Provider	A-1	230	2.0	
Teacher	I-4	210	5.0	
Teaching Assistant	I-1	195	7.0	
Cook	O-1	195	1.0	
Housekeeper	O-1	195	1.0	
<b>Head Start-Pugh Center</b>				<b>11.00</b>
Center Manager	A-2	230	1.0	
Assistant Center Manager	A-1	210	1.0	
Family Service Provider	A-1	230	2.0	
Teacher	I-4	210	4.0	
Teaching Assistant	I-1	195	3.0	
<b>Head Start-San Jacinto</b>				<b>2.50</b>
Teacher	I-4	210	1.0	
Family Service Provider	A-1	230	0.5	
Teaching Assistant	I-1	195	1.0	
<b>Head Start-Sheffield Center</b>				<b>24.50</b>
Center Manager	A-2	230	1.0	

**Harris County Department of Education**  
**Full-Time Personnel Positions for FY 2013-2014**  
**Special Revenue Fund**

BUDGETS IN ALPHABETICAL ORDER/POSITION	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Assistant Center Manager	A-1	210	1.0	
Family Service Provider	A-1	230	2.5	
Teacher	I-4	210	7.0	
Teaching Assistant	I-1	195	10.0	
Cook	O-1	195	2.0	
Housekeeper	O-1	195	1.0	
<b>Head Start-Tidwell Center</b>				<b>11.00</b>
Center Manager	A-2	230	1.0	
Assistant Center Manager	A-1	210	1.0	
Family Service Provider	A-1	230	1.0	
Teacher	I-4	210	3.0	
Teaching Assistant	I-1	195	4.0	
Cook	O-1	195	1.0	
<b>Texas LEARNS</b>				<b>15.00</b>
State Director	A-9	240	1	
Assistant Director	A-5	240	1	
Assistant Director (Even Start)	A-5	240	1	
Adult Literacy Education Manager	A-4	240	1	
Grant Services Manager	A-4	240	6	
Specialist-Interagency	A-4	250	1	
Systems Analyst	T-3	240	1	
Administrative Assistant	S-5	240	1	
Program Improvement Assistant	S-4	240	1	
General Office Clerk	S-3	240	1	
<b>TX Virtual School Network (Technology)</b>				<b>17.00</b>
Director	T-5	240	1.0	
Project Manager	T-4	240	1.0	
Operations Manager	T-3	240	1.0	
Software Analyst	T-3	240	6.0	
Application Support Specialist	T-2	240	3.0	
Help Desk Analyst II	T-2	240	1.0	
Help Desk Analyst I	T-1	240	3.0	
Administrative Assistant	S-4	240	1.0	

**Special Revenue Fund - Full Time Equivalent Positions**

**459.94**



**Harris County Department of Education**  
**FY 2013-2014 Salary Schedule**  
**Certified Instructional Staff Salary Schedule**

<b>New Hire Certified Teachers</b>	
<b>YEARS EXPERIENCE</b>	<b>191 DAY SALARY</b>
0	\$51,300
1	51,600
2	51,750
3	51,900
4	52,150
5	52,500
6	52,850
7	53,198
8	53,558
9	53,867
10	54,228
11	54,640
12	55,000
13	55,546
14	55,958
15	56,602
16	57,323
17	58,096
18	58,868
19	59,641
20	60,053

This schedule shows minimum salaries only. Some employees are paid more than these amounts for additional duty days or stipends. Salary schedules are developed for one year only. Future salaries cannot be predicted from this schedule.

**Harris County Department of Education**  
FY 2013-2014 Budget Book  
Stipends

<b>Certified Instructional Teachers</b>	
Advanced Degree*	\$1,000
HCDE Identified Critical Needs Stipends:	
Bilingual	\$3,500
Board Certified Behavior Analyst	3,500
Math	3,500
Reading	2,000
Science	3,500
Special Education	1,500
Additional Certificate	150
<b>Certified SBEC Counselors</b>	
Special Education	\$1,500
STAAR/ EOC Testing	500
<b>Certified SBEC Assistant Principals</b>	
Special Education	\$1,500

\*Effective August 1, 2011, the Advanced Degree Stipend will only be awarded to certified teachers hired on or after August 1, 2011 who possess an advanced degree specific to his/her assigned subject area.

SBEC – State Board for Educator Certification

**Harris County Department of Education**  
FY 2013-2014 Budget Book  
Substitutes Pay Chart

LEVEL	POSITION	1-10 DAYS	11-24 DAYS	25+ DAYS
<b>C-1</b>	Educational Aide I	\$60/day	\$65/day	\$70/day
<b>C-2</b>	Educational Aide II	\$65/day	\$70/day	\$75/day
<b>C-3</b>	Educational Aide III	\$70/day	\$75/day	\$80/day
	Teacher (Degree Only)	\$80/day	\$90/day	\$110/day
	Teacher (TX Teacher Certificate)	\$90/day	\$110/day	\$130/day

**Harris County Department of Education**  
FY 2013-2014 Budget Book  
Supplemental Salary Chart

<b>Adult Education</b>	
Aide with 12 College Credit Hours	\$9.50/hr
Aide with High School Diploma	\$9.00/hr
Lead Tester	\$23.00/hr
Program Assistant (part-time)	\$27.00/hr
Teacher-After One Full Year (part-time)	\$20.00/hr
Teacher-After Two Full Years (part-time)	\$21.00/hr
Teacher-New Hire (part-time)	\$19.00/hr
<b>School Campuses</b>	
Administrator-Summer/Extra Duty Pay	\$27.00/hr
Bus Aide	\$8.85/hr
Counselor-Summer/Extra Duty Pay	\$25.00/hr
Educational Aide-Summer/Extra Duty Pay	\$13.00/hr
Teacher-Summer/Extra Duty Pay	\$23.00/hr
Trainer Pay – Boys Town and Love & Logic	\$35.00/hr
<b>Student Summer Rates</b>	
<b>High School Student</b>	
Freshman	\$7.25/hr
Sophomore	\$7.50/hr
Junior	\$8.00/hr
Senior	\$8.50/hr
<b>College Student</b>	
Freshman	\$9.00/hr
Sophomore	\$9.50/hr
Junior	\$10.00/hr
Senior	\$10.50/hr

# Harris County Department of Education

## FY 2013 - 2014 Budget Book

### Employee Benefits

**Note: Contact Human Resources if you have any questions.**

HCDE provides the following Employer-Paid Benefits:

- Employee Assistance Program (EAP)  
HCDE's EAP program, called the Alliance Work Partners, provides for eight counseling sessions per issue/per year for benefits eligible employees and their family members. Issues can range from family problems, stress, alcohol/drug abuse, depression, anxiety, legal, and/or financial problems. HCDE pays \$1.57 per month (or \$18.84 annually) per employee.
- Life Insurance  
A basic \$15,000 life and \$15,000 accidental death policy is provided to all benefits eligible employees. HCDE's monthly cost for these policies is \$1.80 (or \$21.60 annually) per employee.
- Medical Insurance  
HCDE participates in the TRS Active Care Plan. Coverage is provided by Blue Cross Blue Shield. Employees may select coverage under TRS Active Care 1-HD, 2, or 3 for coverage of the Employee, Employee & Spouse, or Employee & Children or Family. All employees working 20 or more hours per week are eligible to enroll and receive employer/state contributions. HCDE contributes \$250.00 per month (or \$3,000.00 annually) effective 9/1/13 for enrollees in the TRS Active Care 1-HD Employee Only Plan or \$252.24 per month (or \$3,026.88 annually) for enrollees in all other Active Care plans.
- Social Security and Medicare Tax  
HCDE participates in both the Teacher Retirement System (TRS) and the Social Security System. Participation is mandatory for all HCDE employees. There is a required employer matching amount for Social Security. The tax rate is 6.2% for Social Security and 1.45% for Medicare tax. The State contributes a matching amount to TRS based on the total annual payments to the system by HCDE employees less an amount that is matched by federal grants.
- TRS-Care Fee  
HCDE pays 0.55% of gross salary of each active TRS contributing employee to TRS-Care, a program designed to cover the medical benefits of HCDE employees upon retirement. There is an employee contribution as well.
- Unemployment Insurance  
HCDE provides unemployment insurance for all employees. HCDE pays a contribution on wages at a rate of 0.31%. Claims are managed by Corporate Cost Control, Inc.
- Workers Compensation Insurance  
All employees are protected by workers compensation insurance. HCDE is partially self-funded with claims managed by Claims Administrative Services. The amount paid is

determined by a percentage of the gross wages paid to employees in each of the above classifications. Coverage is provided for three classifications of employees:

1. Administrative, professional and school personnel
2. Clerical and support personnel
3. All others (maintenance, custodial, drivers, nurses and cooks)

HCDE offers the following Employee Optional Benefits:

- Flexible Spending  
As part of our Cafeteria Plan, employees may set aside pre-tax money to pay for out-of-pocket medical or dependant care expenses.
- Life Insurance Additional  
Full time employees may purchase additional life insurance for themselves and their dependents.
- Retirement Plan (Voluntary)  
Employees may participate in the 403(b) retirement savings plan and/or a 457 retirement savings plan. In this plan, money is set aside on a pretax basis to be invested in annuities and mutual funds.
- Vision Coverage  
Coverage includes a routine eye exam, glasses or contact lenses every 12 months.
- Dental Coverage  
Coverage has two plans to select from and includes routine preventative, restorative and periodontal services.
- Cancer Protection  
Supplemental coverage has two plans for employees to choose: A basic traditional plan and a traditional plan that includes an ICU rider.
- Disability Insurance  
Coverage provides long term salary protection when an employee is unable to work due to a disability.
- Prepaid Legal  
The plan provides services including wills, power of attorney, living trusts for employees and their spouses, traffic ticket defense (except DUI) contract review, assistance with identity issues, real estate and family matters.

## Overview of Division Section

This section presents an overview of the divisions in HCDE. Each division has two pages. FY14 is the fifth year since the department implemented performance based budgeting. To accomplish this, the budget process incorporated information from the existing Accountability System. The HCDE Accountability System includes five constructs: Service Delivery, Client Satisfaction, Compliance, Outcomes and Financial. Each division creates objectives in each construct.

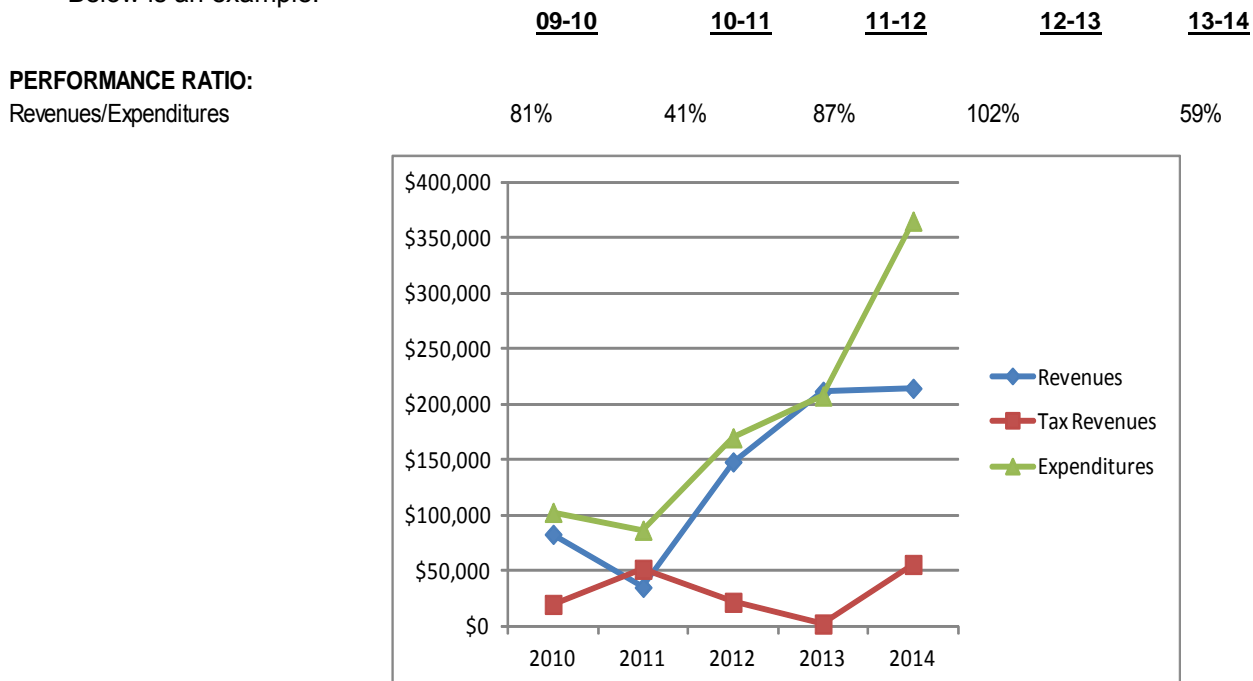
Each division provided the following information on the first page called the Budget Manager Overview:

Divisions are presented in alphabetical order within each respective division in accordance with the Combined Statement of Revenues, Expenditures and changes in fund balance –All Funds, page 51:

- Program narrative by Division & Budget Manager (BM)
- Division Goals
- Division 2013-2014 Accountability Objectives
- Prior Year Highlights
- HCDE Goals
- Personnel Allocations for the last three years
- Expenditures by Object for the last three years
- Performance Measures for the last three years

The second page is the Trend Analysis of Revenues and Expenditures that was used during the budget process to allocate resources. A five year performance indicator (revenues/expenditures) is used to show the historical use of resources. A trend line chart tracking revenues, expenditures and tax revenues for five years is also included in the Trend Analysis to visually show the division trend.

Below is an example:



## Adult Education – Local 201

Program Narrative	Division 2013-2014 Objectives
The Adult Education Division provides classes in English as a Second Language, Adult Basic Education, and Adult Secondary Education to adults who need to improve their skills in these areas.	<b>Service Delivery Objective</b> 1. Of our adults with a baseline assessment, 67% will have a progress assessment. <b>Client Satisfaction Objective</b> 2. At least 90% of ABE, ESL, and ASE students surveyed will indicate satisfaction with the program by choosing response “A” or “B” most often. <b>Compliance Objective</b> 3. Adult Education will be 100% compliance with TEA requirements; 100% compliant with HCDE; 100% with internal procedures. <b>Outcomes Objective</b> 4. 50% of adult students will complete “Beginning Literacy ESL” level by then end of the grant year. <b>Financial Objective</b> 5. Adult Education will be 90% self sustaining.

Division Goals	Prior Year Highlights
To provide literacy services to undereducated adults.	Division served 10,324 students and met all 11 Federal Performance targets. 380 students obtained their GEDs and 63% of students gained at least one level is state assessments.

HCDE Goals					
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6
X	X	X	X		X

Personnel Allocations*				
Position	11/12	12/13	13/14	
Director	1	1	1	
Manager	6	6	5	
Coordinator	6	6	9.5	
Teacher	41	41	52.9	
Secretary	13	13	15.7	
Aide	8	8	16.7	
Custodian	0	0	1	
Maintenance	3	2	2.4	
Total	78	77	104.2	

General Operating Fund Expenditures by Object			
	2011/12	2012/13	2013/14
	Actual	Projected	Budget
Payroll	0	10,050	10,050
Contracted Services	5,391	5,565	5,565
Supplies & Materials	8,918	8,083	6,845
Other Operating Expenses	14,650	14,725	14,225
Capital Outlay	0	0	0
Facility Charges	120,247	149,685	145,699
Total Budget	134,897	188,108	182,384

This budget is the general fund budget.  
The Special Revenue fund is estimated to be \$4,339,280 for FY14.

\* Positions funded by grants.

Performance Measures	Actual	Projected	Projected
	2011/12	2012/13	2013/14
Percentage of adults with a progress assessment.	74%	75%	75%
Percentage of students satisfied with the program.	95%	96%	96%
Percentage compliant with timely submission of risk assessment items .	100%	100%	100%
Percentage of adult students completing “Beginning Literacy ESL”	59%	60%	60%
Percentage self sustaining.	99.7%	99.7%	99.7%



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

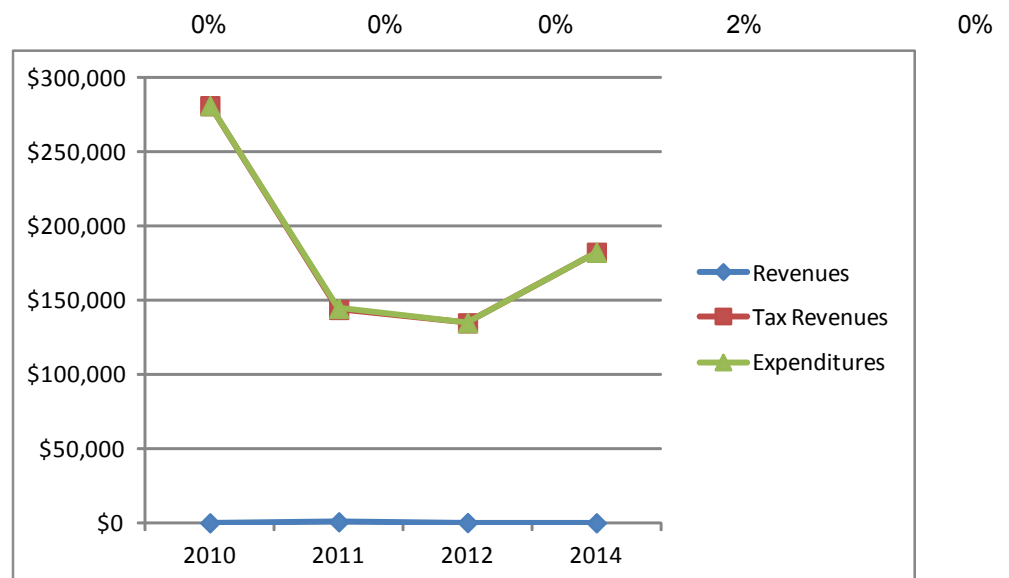
Adult Education-Local

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5740 - Local Revenue-Other	-	665	155	3,845	-
	-	665	155	3,845	-
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	281,168	143,802	134,742	184,263	182,384
<b>Total REVENUES:</b>	<b>\$ 281,168</b>	<b>\$ 144,467</b>	<b>\$ 134,897</b>	<b>\$ 188,108</b>	<b>\$ 182,384</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	129,004	200	-	10,050	10,050
6200 - Contracted Services	4,902	5,283	5,391	5,565	5,565
6300 - Supplies & Materials	7,159	1,605	341	8,083	6,845
6400 - Other Operating Costs	7,144	7,821	8,918	14,725	14,225
	148,209	14,909	14,650	38,423	36,685
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	132,959	129,557	120,247	149,685	145,699
<b>Total EXPENDITURES:</b>	<b>\$ 281,168</b>	<b>\$ 144,467</b>	<b>\$ 134,897</b>	<b>\$ 188,108</b>	<b>\$ 182,384</b>

### PERFORMANCE RATIO:

Revenues/Expenditures



## Alternative Certification

**014**

<b>Program Narrative</b>						<b>Division 2013-2014 Objectives</b>																											
HCDE Alternative Certification Division is a state-approved educator preparation and certification entity that recruits, trains, supports, and certifies a cadre of high-quality individuals for both initial level teaching certificates and professional level principal certificates to meet the staffing needs of school districts in Harris County.						Service Delivery Objective																											
						1. HCDE Teacher ACP candidates will complete a minimum of 300 clock-hours of coursework and/or training during the year as outlined in Texas Administrative Code, Title 19, Part 7, Chapter 228, Rule 228.35 (2) HCDE Principal ACP candidates will complete a minimum of 200 clock-hours of coursework and/or training during the year as outlined in Texas Administrative Code, Title 19, Part 7, Chapter 228, Rule 228.35.																											
						Client Satisfaction Objective																											
						2. 90% of students will be satisfied with coursework.																											
						Compliance Objective																											
						3. 100% compliance with selected procedures of the division, HCDE, and where appropriate on the external level																											
						Outcomes Objective																											
						4. 75% of Teacher ACP students who are interns as of September 2013 and Principal ACP candidates who begin the Principal Academy in September 2013 will become state certified.																											
						Financial Objective																											
						5. Alternative Certification Division will be 70% self-sustaining.																											
<b>Division Goals</b>						<b>Prior Year Highlights</b>																											
To provide high quality instruction and support for educators enrolled in our alternative certification programs.						Alternative Certification Division's Teachers ACP became a sub-recipient of Transition to Teaching Grant (m-NET), a federal 5-year grant funded by U.S. Department of Education.																											
To maintain accreditation statue with Texas Education Agency.																																	
<b>HCDE Goals</b>						<b>General Operating Fund Expenditures by Object</b>																											
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>																								
	X	X	X	X	X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>																								
<b>Personnel Allocations</b> <table><tr><td><u>Position</u></td><td><u>11/12</u></td><td><u>12/13</u></td><td><u>13/14</u></td></tr><tr><td>Director</td><td>1</td><td>1</td><td>1</td></tr><tr><td>ACP Grants Dev Mgr</td><td>0</td><td>0</td><td>0.17</td></tr><tr><td>Cur. &amp; Compliance Mgr</td><td>0</td><td>0</td><td>1</td></tr><tr><td>Secretary</td><td>.70</td><td>.50</td><td>1</td></tr><tr><td>Total</td><td>1.70</td><td>1.50</td><td>3.17</td></tr></table>						<u>Position</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	Director	1	1	1	ACP Grants Dev Mgr	0	0	0.17	Cur. & Compliance Mgr	0	0	1	Secretary	.70	.50	1	Total	1.70	1.50	3.17	Payroll	141,475	143,170	271,876
						<u>Position</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>																								
						Director	1	1	1																								
						ACP Grants Dev Mgr	0	0	0.17																								
						Cur. & Compliance Mgr	0	0	1																								
						Secretary	.70	.50	1																								
						Total	1.70	1.50	3.17																								
Contracted Services	10,405	36,355	36,100																														
Supplies & Materials	8,344	12,600	13,600																														
Other Operating Expenses	9,783	14,277	15,450																														
Facilities Charges	0	1,347	28,420																														
<b>Total Budget</b>	<b>170,007</b>	<b>207,749</b>	<b>365,446</b>																														
<b>Performance Measures</b>		<b>Actual</b>		<b>Projected</b>		<b>Projected</b>																											
		<b>2011/12</b>		<b>2012/13</b>		<b>2013/14</b>																											
ACP required hours coursework		306		300		300/200																											
% Satisfaction with courses		98.6%		90%		90%																											
% compliant with timely submission of risk assessment items		100%		100%		100%																											
% Interns who become state certified		100%		75%		75%																											
% self-sustaining		90.1%		70%		70%																											

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Alternative Certification

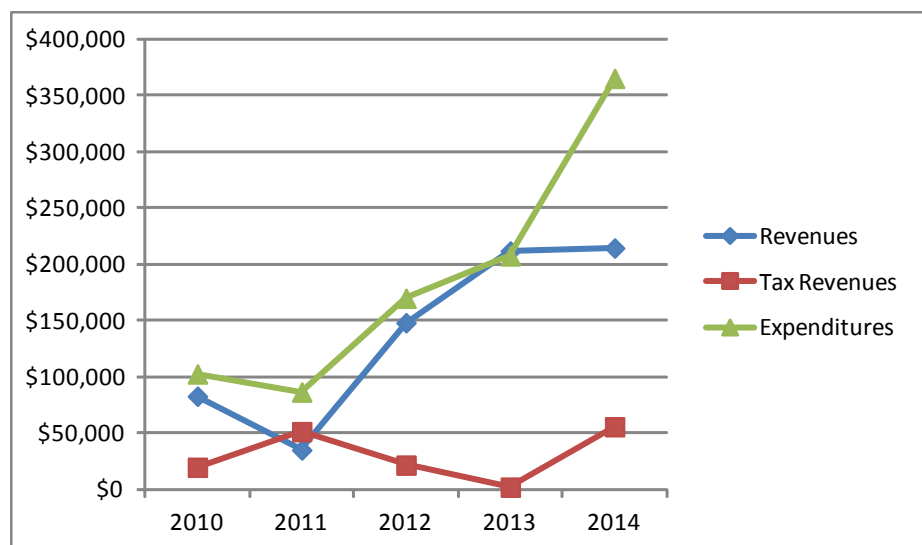
### Budget Trend Analysis for Fiscal Year 2013-2014

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	82,984	35,210	140,409	212,000	214,650
5740 - Local Revenue-Other	-	-	7,880	-	-
	82,984	35,210	148,289	212,000	214,650
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	19,768	51,499	21,719	2,095	55,796
Total <b>REVENUES:</b>	\$ 102,752	\$ 86,709	\$ 170,007	\$ 214,095	\$ 270,446

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	7,209	7,407	141,475	141,657	271,876
6200 - Contracted Services	82,495	75,253	10,405	38,195	36,100
6300 - Supplies & Materials	8,131	3,618	8,344	12,600	13,600
6400 - Other Operating Costs	4,917	431	9,783	13,950	15,450
	102,752	86,709	170,007	206,402	337,026
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	-	-	-	1,347	28,420
Total <b>EXPENDITURES:</b>	\$ 102,752	\$ 86,709	\$ 170,007	\$ 207,749	\$ 365,446

#### PERFORMANCE RATIO:

Revenues/Expenditures 81% 41% 87% 102% 59%



**Assistant Superintendent for Student Services  
011**

<b>Program Narrative</b>						<b>Division 2013-2014 Objectives</b>			
The Assistant Superintendent oversees and/or supervises ECI, Head Start, CASE, Adult Education, Special Schools and Therapy Services.						Service Delivery Objective			
						1. Division directors under my supervision will receive an average of four formal visitations from me during the year.			
						Client Satisfaction Objective			
						2. 90% of the division directors, managers and supervisors receiving support services from me will be satisfied with those services.			
						Compliance Objective			
						3. 100% of the divisions under my supervision will meet Department as well as program specific compliance objectives.			
						Outcomes Objective			
						4. 85% of the divisions under my supervision will meet their outcome accountability objectives.			
						Financial Objective			
						5. 85% of the divisions under my supervision will meet their financial accountability objectives.			
<b>Division Goals</b>						<b>Prior Year Highlights</b>			
To ensure successful delivery of programs and services under ECI, Head Start, Adult Education, Special Schools, Therapy Services, and the Cooperative for After-School Enrichment.						Conducted 88 visitations with Department personnel; 60 meetings were held with directly reporting staff and 28 with indirectly reporting staff. 100% of staff expressed satisfaction with her supervision and consultations.			
<b>HCDE Goals</b>						<b>General Operating Fund Expenditures by Object</b>			
Goal 1 X	Goal 1 X	Goal 3	Goal 4	Goal 5	Goal 1 X		2011/12	2012/13	2013/14
							<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>						Payroll	199,939	209,656	212,711
Position						Contracted Services	400	350	1,350
Assistant Superintendent						Supplies & Materials	2,192	1,692	2,642
Executive Assistant						Other Operating Expenses	7,422	11,124	10,846
						Capital Outlay	0	0	0
						Facility Charges	5,201	6,474	6,301
Total						Total Budget	215,154	229,296	233,850
<b>Performance Measures</b>						<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	
						<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	
Av. number of formal visitations to division Directors						60	4	4	
% of division directors, managers and supervisors receiving services that are satisfied.						100%	100%	90%	
% of divisions that met their compliance objectives.						71.4%	100%	100%	
% of divisions that met their outcomes objectives.						100%	100%	100%	
% of divisions that met their financial effectiveness objectives.						85.7%	100%	100%	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

Asst Supt Student Svcs

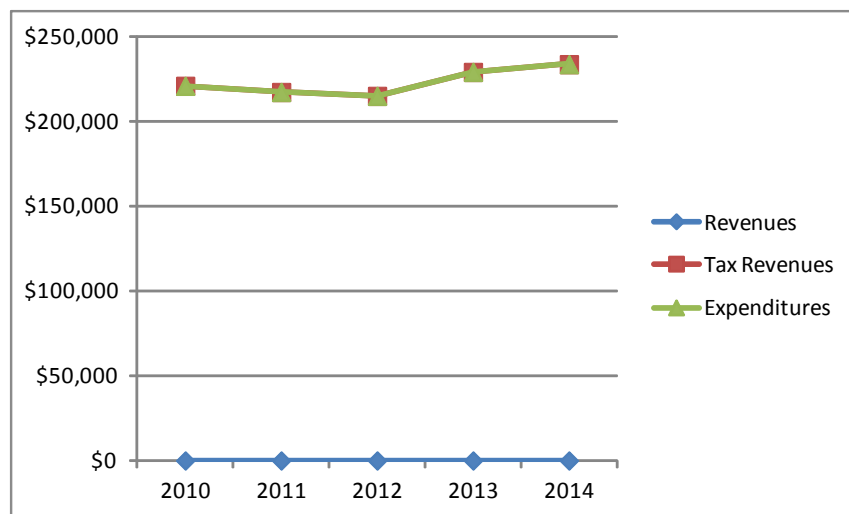
	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	221,096	217,428	215,154	229,296	233,850
Total <b>REVENUES</b> :	\$ 221,096	\$ 217,428	\$ 215,154	\$ 229,296	\$ 233,850

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	201,254	199,608	199,939	209,656	212,711
6200 - Contracted Services	-	302	400	350	1,350
6300 - Supplies & Materials	5,101	2,433	2,192	1,742	2,642
6400 - Other Operating Costs	8,994	9,485	7,422	11,074	10,846
	215,349	211,829	209,953	222,822	227,549
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	5,747	5,600	5,201	6,474	6,301
Total <b>EXPENDITURES</b> :	\$ 221,096	\$ 217,428	\$ 215,154	\$ 229,296	\$ 233,850

### PERFORMANCE RATIO:

Revenues/Expenditures 0% 0% 0% 0% 0%

100% Support Division-a Performance Ratio not applicable



**Assistant Superintendent for Professional Support Services  
012**

<b>Program Narrative</b>	<b>Division 2013-2014 Objectives</b>
The Assistant Superintendent oversees and/or supervises Instructional Support Services, Research and Evaluation, Resource Development, and Communication.	Service Delivery Objective 1. Divisions reporting to me will meet their objectives in this accountability category. Client Satisfaction Objective 2. Divisions reporting to me will meet their objectives in this accountability category. Compliance Objective 3. Divisions reporting to me will meet their objectives in this accountability category. Outcomes Objective 4. Divisions reporting to me will meet their objectives in this accountability category. Financial Objective 5. Divisions reporting to me will meet their objectives in this accountability category.
<b>Division Goals (enter 1 -3)</b>	
Divisions will meet objectives in the accountability category.	

<b>HCDE Goals</b>						<b>General Operating Fund Expenditures by Object</b>			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
X	X	X		X	X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>						Payroll	218,362	219,431	229,971
Position		11/12	12/13	13/14		Contracted Services	277	740	400
Assistant Superintendent		1	1	1		Supplies & Materials	3,529	3,030	2,130
Executive Assistant		1	1	1		Other Operating Expenses	2,745	6,204	7,079
						Capital Outlay	0	0	0
						Facility Charges	6,584	8,195	7,977
						Total Budget	231,497	237,600	242,557
Total		2	2	2					

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>
% of divisions that met their service delivery objectives.	100%	100%	100%
% of divisions that met their client satisfaction objectives.	83.3%	100%	90%
% of divisions that met their compliance objectives.	100%	100%	100%
% of divisions that met their outcomes objectives.	83.3%	100%	100%
% of divisions that met their financial effectiveness objectives.	66.7%	100%	100%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

Asst Supt Prof Suppt Svs

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	233,717	237,512	231,497	237,600	242,557
Total <b>REVENUES</b> :	\$ 233,717	\$ 237,512	\$ 231,497	\$ 237,600	\$ 242,557

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	215,825	219,644	218,362	219,431	224,971
6200 - Contracted Services	(600)	304	277	740	400
6300 - Supplies & Materials	3,535	2,338	3,529	2,130	2,130
6400 - Other Operating Costs	7,678	8,133	2,745	7,104	7,079
	226,438	230,420	224,913	229,405	234,580
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	7,279	7,092	6,584	8,195	7,977
Total <b>EXPENDITURES</b> :	\$ 233,717	\$ 237,512	\$ 231,497	\$ 237,600	\$ 242,557

### PERFORMANCE RATIO:

Revenues/Expenditures 0% 0% 0% 0% 0%

100% Support Division-a Performance Ratio not applicable



**Board of Trustees**  
**010**

**Program Narrative**

The Board is elected by the public. It has the authority to make decisions, appoint the Superintendent, ratify personnel changes, significantly influence operations, and has the primary accountability for fiscal matters.

The HCDE Accountability System is a systematic objective process first implemented in FY 2002-03, whereby the degree of program effectiveness and efficiency in the use of public funds is demonstrated in a way that is:

- Linked to HCDE mission and goals
- Driven by program outcome objectives
- Focused to facilitate decision making for program improvement & organizational development
- Easily understandable & relevant to multiple constituencies
- Integrated into HCDE standard processes

The HCDE Accountability System examines 5 constructs or objective categories:

- Service Delivery
- Client Satisfaction
- Compliance with regulatory or procedural requirements
- Outcome effectiveness
- Financial efficiency

**Department Goals**

Harris County Department of Education will have

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

Personnel Allocations				General Operating Fund Expenditures by Object			
Position	11/12	12/13	13/14		2011/12 Actual	2012/13 Projected	2013/14 Budget
Executive Assistant	0.50	0.50	0.50	Payroll	31,448	38,440	36,065
				Contracted Services	44,075	17,904	6,700
				Supplies & Materials	16,091	24,098	14,756
				Other Operating Expenses	17,344	29,744	28,999
				Capital Outlay	0	0	0
				Facility Charges	0	22,977	22,635
Total	0.50	0.50	0.50	Total Budget	108,958	133,163	109,155



# HARRIS COUNTY DEPARTMENT OF EDUCATION

Board of Trustees

## Budget Trend Analysis for Fiscal Year 2013-2014

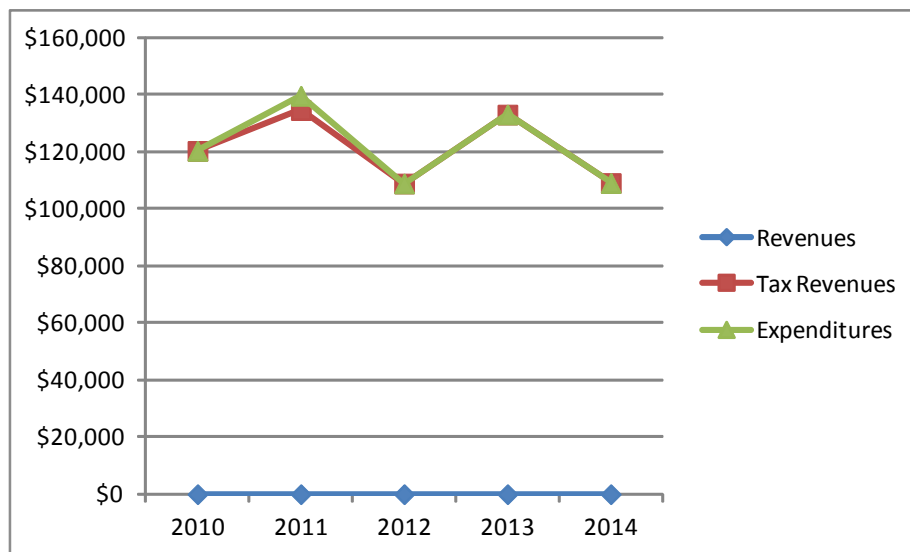
	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	120,431	134,736	108,958	133,163	109,155
Total <b>REVENUES</b> :	\$ 120,431	\$ 134,736	\$ 108,958	\$ 133,163	\$ 109,155

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	34,647	33,770	31,448	38,440	36,065
6200 - Contracted Services	46,815	44,945	44,075	17,904	6,700
6300 - Supplies & Materials	11,868	27,649	16,091	24,098	14,756
6400 - Other Operating Costs	27,101	33,372	17,344	29,744	28,999
	120,431	139,736	108,958	110,186	86,520
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	-	-	-	22,977	22,635
Total <b>EXPENDITURES</b> :	\$ 120,431	\$ 139,736	\$ 108,958	\$ 133,163	\$ 109,155

### PERFORMANCE RATIO:

Revenues/Expenditures 0% 0% 0% 0% 0%

100% Support Division-a Perfomance Ratio not applicable



## Business Support Services 050

Program Narrative	Division 2013-2014 Objectives
The Business Services Division provides financial support services to all HCDE divisions. Activities include, but are not limited to, budgeting, financial reporting, grant accounting, payroll services (processing pay checks, direct deposits, payroll (withholding), bill paying (accounts payable), cash receipts, debt payment monitoring, investment of department funds, accounts receivable, and finance training.	<b>Service Delivery Objective</b> 1. Business Services managers will initiate consultations with a minimum of 15 HCDE divisions/programs to discuss their financial needs. <b>Client Satisfaction Objective</b> 2. 90% of clients will be satisfied or very satisfied with business services. <b>Compliance Objective</b> 3. Division will be 100% compliant with selected procedures of the division, HCDE, and where appropriate, on the external level. <b>Outcomes Objective</b> 4. The FY12-13 annual financial audit will receive an "unqualified" opinion from the independent auditor and there will be no audit findings. <b>Financial Objective</b> 5. Business Office operation costs will range between \$1,200 to \$1,500 per Department employee.

Division Goals	Prior Year Highlights
To support the operations of HCDE by maximizing human and fiscal resources and utilizing sound fiscal planning for the efficient delivery of services and the protection of HCDE assets.	The Division had the following accomplishments: <ul style="list-style-type: none"> <li>Exceeded the 96 percent tax collection rate goal; actual 97.56 percent</li> <li>Secured and administered over \$41M in grants</li> <li>"Unqualified" Opinion expressed by the external independent auditors – which is the best type of auditor's opinion</li> <li>No findings or questioned costs in the annual financial report</li> <li>Maintained its credit rating of "AAA" from Standard &amp; Poor's Rating Services and "Aaa" from Moody's Investor Services</li> <li>Increased fund balance at the end of the year and ended with \$8,791,111 in undesignated fund balance</li> <li>Received the Certificate of Achievement of Excellence in Financial Reporting from GFOA and ASBO</li> <li>Received the Distinguished Budget Reporting Award from GFOA and ASBO</li> <li>Received the Certification of Investment Policy from the Government Treasurers Organization of Texas</li> </ul>

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3 X	Goal 4	Goal 5	Goal 6 X		2011/12 Actual	2012/13 Projected	2013/14 Budget
<b>Personnel Allocations</b>						Payroll	1,100,354	1,245,954	1,180,500
Position	11/12	12/13	13/14			Contracted Services	240,862	265,158	235,700
Assistant Superintendent	1	1	1			Supplies & Materials	38,342	51,424	56,000
Chief Accounting Officer	1	1	1			Other Operating Expenses	70,138	112,078	80,424
Reporting and Compliance Officer	1	1	1			Capital Outlay	0	0	0
Accounting Manager/Accountant	3	3	3			Facility Charges	73,485	85,863	83,576
Business Analyst	1	1	1			<b>Total Budget</b>	<b>1,525,180</b>	<b>1,751,515</b>	<b>1,636,200</b>
Executive Assistant	1	1	1						
Specialist/Clerk	7	7	7						
Accounting Clerk	.50	.50	.50						
Total	15.50	15.50	15.50						
<b>Performance Measures</b>						<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	
						<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	
Number of consultations initiated by Business Services managers with HCDE divisions/programs to discuss their financial needs.						26	15	15	
% of clients will be satisfied or very satisfied with business services.						79.3%	100%	90%	
% compliant with timely submission of risk assessment items .						100%	100%	100%	
The FY12 annual financial audit will receive an "unqualified" opinion from the independent auditor and there will be no findings.						meet	meet	meet	
Average cost per HCDE employee.						≤ \$1,064	≤ \$1,500	≤ \$1,500	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

# Business Support Svcs

## Budget Trend Analysis for Fiscal Year 2013-2014

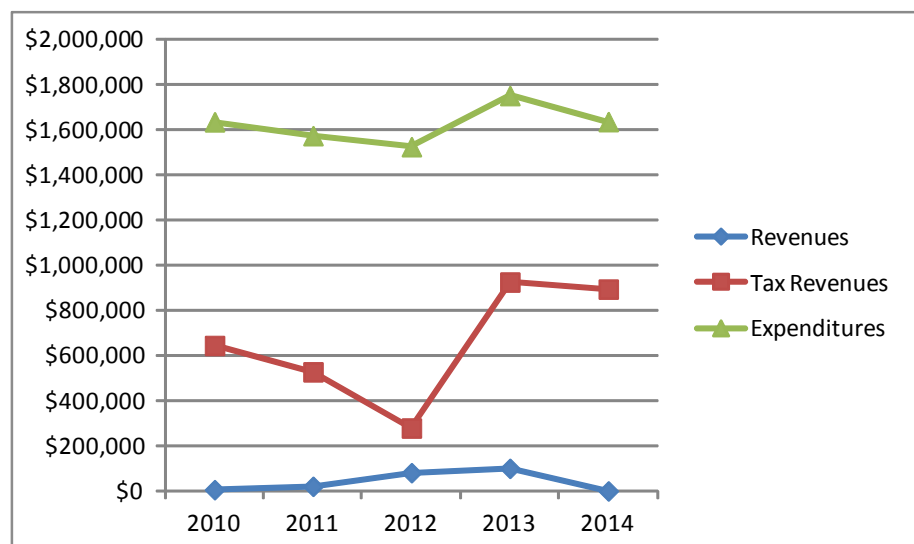
	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	-	-	54,480	100,000	-
5730 - Local Rev-Other Entities	2,115	10,445	18,305	-	3,000
5740 - Local Revenue-Other	3,530	9,860	8,040	2,200	2,200
5990 - Fed Rev - Indirect Costs	985,166	1,025,754	1,165,477	723,816	736,555
	990,811	1,046,059	1,246,302	826,016	741,755
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	644,542	527,893	278,878	925,499	894,445
<b>Total REVENUES:</b>	<b>\$ 1,635,353</b>	<b>\$ 1,573,952</b>	<b>\$ 1,525,180</b>	<b>\$ 1,751,515</b>	<b>\$ 1,636,200</b>

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	1,152,696	1,089,864	1,100,354	1,245,954	1,180,500
6200 - Contracted Services	219,704	244,686	240,862	256,196	235,700
6300 - Supplies & Materials	90,073	62,063	38,342	51,424	56,000
6400 - Other Operating Costs	89,411	95,798	70,138	112,078	80,424
	1,551,884	1,492,410	1,449,695	1,665,652	1,552,624
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	83,469	81,542	75,485	85,863	83,576
<b>Total EXPENDITURES:</b>	<b>\$ 1,635,353</b>	<b>\$ 1,573,952</b>	<b>\$ 1,525,180</b>	<b>\$ 1,751,515</b>	<b>\$ 1,636,200</b>

### PERFORMANCE RATIO:

Revenues/Expenditures 0% 0% 0% 0% 0%

100% Support Division-a Performance Ratio not applicable



**Center for Safe and Secure Schools  
005**

Program Narrative	Division 2013-2014 Objectives
The 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.	Service Delivery Objective
	1. The Center will provide services designed to highlight best practices in school safety and emergency management & operations to 26 Harris County Schools Districts and at least 5 School Districts outside the County.
	Client Satisfaction Objective
	2. 90% of the Center's clients will be satisfied with services received.
	Compliance Objective
	3. The Center will be 100% compliant with HCDE selected procedures.
	Outcomes Objective
	4. 80% of Center members will be engaged in planning for multi-hazard events.
	Financial Objective
	5. The Center will be 50% self sustaining.

Division Goals	Prior Year Highlights
To develop a variety of best practices aimed as assisting School Districts prepare for, respond to and recover from challenges in the area of Emergency Management and School Safety.	Continued liaison position with HCOEM, HC Public Health and Environmental Services, and membership districts. Obtained Regional Catastrophic Planning Initiative Grant (RCPIC) and successfully hosted workshop titled "Planning for All Hazards Events: What Schools Need to Know and Do" for the Houston Galveston Area Council (HGAC) region including 79 School Districts and 13 counties. Secured two new marketing initiatives dealing with cyber security assessments and web-based Emergency Operation planning.
Develop marketing strategies to advertise new initiative offerings.	

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
X	X	X	X	X	X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>						Payroll	224,871	163,484	181,495
Position						Contracted Services	122,406	257,575	66,910
Director						Supplies & Materials	4,946	57,249	51,374
Safety School Specialist						Other Operating Expenses	39,004	114,857	111,592
Coordinator						Capital Outlay	0	125,000	0
Secretary						Facility Charges	22,373	27,851	8,715
Total						Total Budget	413,600	745,711	420,086

Performance Measures	Actual	Projected	Projected
	2011/12	2012/13	2013/14
Number of school districts.	39	26	26
Percentage of the Center's members satisfied with services received	93%	100%	90%
Percentage compliant with timely submission of risk assessment items .	100%	100%	100%
Percentage of member Districts engaged in planning.	28	N/A	N/A
Percentage self sustaining.	81%	40%	40%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

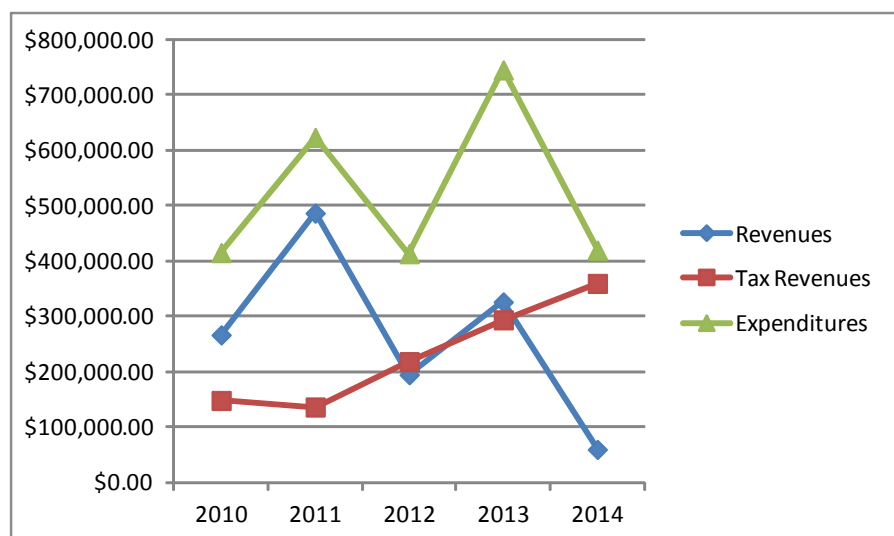
Center Safe & Secure  
Schools

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	266,967	487,011	195,085	326,502	60,000
5740 - Local Revenue-Other	-	-	-	-	-
	266,967	487,011	195,085	326,502	60,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	148,602	136,721	218,515	294,209	360,086
Total <b>REVENUES</b> :	\$ 415,569	\$ 623,732	\$ 413,600	\$ 620,711	\$ 420,086

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	153,679	212,652	224,871	163,484	181,495
6200 - Contracted Services	166,962	299,142	122,406	257,270	66,910
6300 - Supplies & Materials	10,681	12,833	4,946	57,249	51,374
6400 - Other Operating Costs	59,513	75,002	39,004	114,857	111,592
6600 - Capital Assets	-	-	-	125,000	-
	390,835	599,630	391,226	717,860	411,371
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	24,734	24,102	22,373	27,851	8,715
Total <b>EXPENDITURES</b> :	\$ 415,569	\$ 623,732	\$ 413,600	\$ 745,711	\$ 420,086

### PERFORMANCE RATIO:

Revenues/Expenditures 64% 78% 47% 44% 14%



**Center for School Governance, Executive Leadership and Fiscal Accountability**  
**051**

Program Narrative	Division 2013-2014 Objectives
This budget supports HCDE Superintendent liaison and board training services and school services reviews.	Service Delivery Objective
	1. The Center for School Governance will conduct 6 HCDE Superintendents' Institute
	Client Satisfaction Objective
	2. 90% of the Center's clients will be satisfied with services rendered.
	Compliance Objective
	3. The Center for School Governance, Executive Leadership, and Fiscal Accountability will be 100% compliant with selected procedures of the program, HCDE, and where appropriate, on the external level.
	Outcomes Objective
	4. N/A
	Financial Objective
	5. N/A

<b>Division Goals</b>	<b>Prior Year Highlights</b>
To direct a Superintendents' Institute for deliberating critical issues facing public education.	Conducted the 5-sessions HCDE Superintendents' Institute for 30 area superintendents. Directed the Principals' Alternative Certification Academy. Conducted multiple school board trainings and strategic planning sessions. Performed multiple performance reviews including: Transportation Program Review for Pasadena ISD, Personnel Utilization Review for Pampa ISD, Facilities and Construction Study for Pearland ISD, Technology study for Stafford MSD.
To provide principals' academies for aspiring and seasoned administrators increasing the knowledge and skill-sets regarding exemplary practices for campus-level educational leadership	
To provide consultation and technical assistance to the HCDE board and those of the 26 client school districts.	

<b>HCDE Goals</b>						<b>General Operating Fund Expenditures by Object</b>			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
X	X	X	X	X	X		<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel Allocations</b>						Payroll	20,134	20,203	20,483
Position			11/12	12/13	13/14	Contracted Services	143,110	146,955	152,575
Executive Assistant			0.5	0.5	0.5	Supplies & Materials	7,560	5,759	2,612
						Other Operating Expenses	6,912	15,048	12,575
						Capital Outlay	0	0	0
						Facility Charges	2,532	3,153	3,069
						Total Budget	180,248	191,118	191,314
Total			0	0.5	0.5				

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>
Number of Superintendents' Institutes conducted.	4	4	4
% compliant with timely submission of risk assessment items .	100%	100%	100%

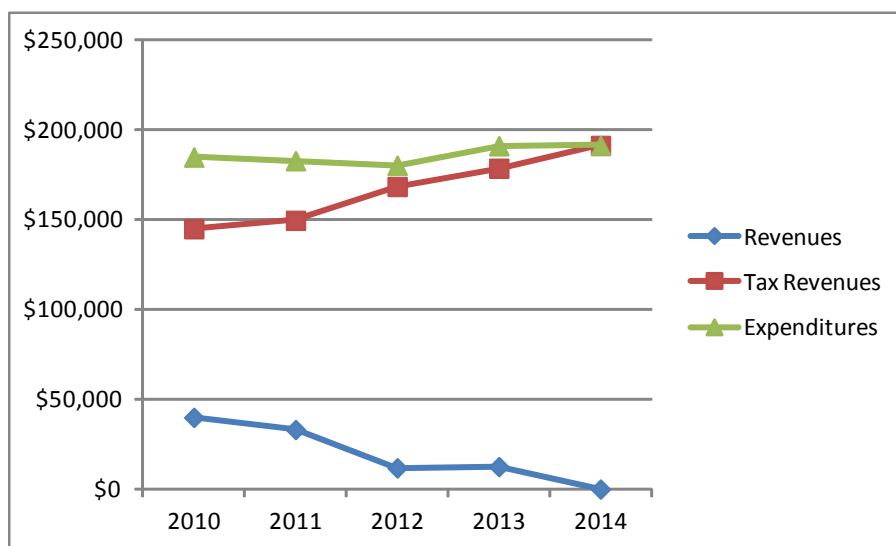
**Ctr. Schl Gov & Fiscal  
Account**

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
<b>REVENUES</b>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	39,900	33,152	11,800	12,500	-
5740 - Local Revenue-Other	-	-	-	-	-
	39,900	33,152	11,800	12,500	-
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	144,955	149,632	168,448	178,618	191,314
<b>Total REVENUES:</b>	<b>\$ 184,855</b>	<b>\$ 182,784</b>	<b>\$ 180,248</b>	<b>\$ 191,118</b>	<b>\$ 191,314</b>

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014 Budget
<b>EXPENDITURES</b>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	16,485	10,078	20,134	20,203	20,483
6200 - Contracted Services	153,894	157,586	143,110	146,955	152,575
6300 - Supplies & Materials	1,584	2,404	7,560	5,759	2,612
6400 - Other Operating Costs	10,092	10,198	6,912	15,048	12,575
	182,055	180,264	177,715	187,965	188,245
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	2,800	2,519	2,532	3,153	3,069
<b>Total EXPENDITURES:</b>	\$ 184,855	\$ 182,784	\$ 180,248	\$ 191,118	\$ 191,314

**PERFORMANCE RATIO:**

Revenues/Expenditures	22%	18%	7%	7%	0%
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## Communications and Public Information

### 925

#### Program Narrative

The Communications and Public Information division of Harris County Department of Education assists other divisions within the Department with their publicity and overall communications needs. The division also recognizes divisions for their efforts and achievements through varied vehicles of communication. Most importantly, it serves as the official communications center for the Department as a whole. With one of the goals of the Board of Trustees being to increase the Department's visibility within the community, the division's ongoing goal is to maintain awareness of HCDE in the community that supports public education. Communications and Public Information staff remain eager to continue to assist in the development of all communicative resources on behalf of all of the divisions within Harris County Department of Education. Beginning in 2007, the core objectives of the division became primarily focused on the work the division facilitates related to raising HCDE visibility in the community.

#### Division 2013-2014 Objectives

- Service Delivery Objective**  
1. At least 75 press releases will be disseminated to local media outlets by the CPI division.
- Client Satisfaction Objective**  
2. 90% of clients who are subjects of media coverage will be satisfied with their respective coverage.
- Compliance Objective**  
3. The division will be 100% compliant with selected procedures of the division, HCDE, and where appropriate, on the external level.
- Outcomes Objective**  
4. CPI will receive at least 90 media references (hits).
- Financial Objective**  
5. CPI will serve internal divisions at a cost of not more than \$13,000 per division.

#### Division Goals

The division will continue to offer all of the divisions within the Department exceptional service in an effort to publicize their programs and services.

The division will remain active with other colleagues in the education communications arena through its affiliation with the Houston School Public Relations Association.

The division will remain an award-winning unit across the state by continuing to be recognized and rewarded

#### Prior Year Highlights

The division has exceeded nearly all of its accountability objectives (with the exception of one in each year) over the past couple of years. In years past, the division has been just as successful if not more so. The division consistently keeps the Department in the spotlight of local and sometimes national media- achieving the Board's goal of increasing visibility in the local community that supports education. This information is tracked on a monthly basis. In its history, the Department has never received the volume of positive media attention it has since the creation of this unit and the attraction increases each year. Finally, the division earns tens of statewide awards of excellence at the Texas School Public Relations Association. Traditionally, the CPI division of HCDE brings home the gold of the gold award- the highest honor possible, as well as gold, and some silver awards on an annual basis as it competes with the largest and most renowned school districts across the state.

#### HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6
X	X	X	X	X	X
<b>Personnel Allocations</b>					
Position	11/12	12/13	13/14		
Director	1	1	1		
Coordinator.	0	0	0		
Layout Clerk	1	0	0		
Secretary	1	1	1		
Graphic Designer	2	1	1		
Manager-Marketing	1	1	1		
Specialist-Market & Comm.	1	1	1		
Total	7	5	5		

#### General Operating Fund Expenditures by Object

	2011/12	2012/13	2013/14
	Actual	Projected	Budget
Payroll	336,130	355,354	461,603
Contracted Services	86,627	160,150	134,116
Supplies & Materials	36,807	29,611	34,253
Other Operating Expenses	13,725	17,975	16,214
Facility Costs	32,737	40,752	39,666
Total Budget	506,027	603,842	685,852

#### Performance Measures

	Actual	Projected	Projected
	2011/12	2012/13	2013/14
Number of press releases	110	90	75
Percentage of clients that are satisfied	78.60	90	90
% compliant with timely submission of risk assessment items .	100	100	100
Number of media "hits"	271	90	90
Cost of annual services provided by CPI to divisions	\$ 14,970 or less	\$ 13,000 or less	\$ 13,000 or less



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

Communications & Public  
Info

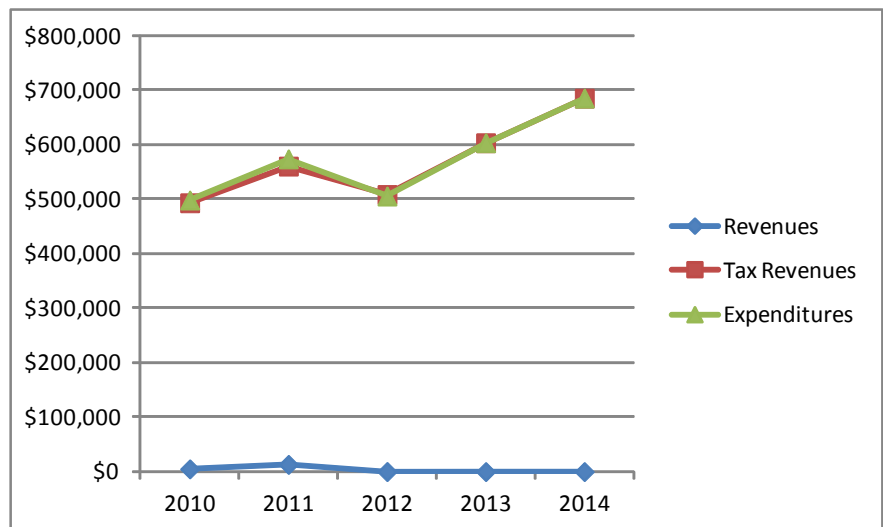
	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5740 - Local Revenue-Other	5,000	13,200	50	-	-
	5,000	13,200	50	-	-
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	493,632	560,993	508,760	603,842	685,852
Total <b>REVENUES</b> :	\$ 498,632	\$ 574,193	\$ 508,810	\$ 603,842	\$ 685,852

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	346,578	393,292	336,130	355,354	461,603
6200 - Contracted Services	23,027	62,092	86,627	160,150	134,116
6300 - Supplies & Materials	85,459	60,123	36,807	29,611	34,253
6400 - Other Operating Costs	19,002	23,413	13,725	17,975	16,214
6600 - Capital Assets	-	-	-	-	-
	474,066	538,920	473,289	563,090	646,186
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	24,566	35,273	32,737	40,752	39,666
Total <b>EXPENDITURES</b> :	\$ 498,632	\$ 574,193	\$ 506,027	\$ 603,842	\$ 685,852

### PERFORMANCE RATIO:

Revenues/Expenditures 1% 2% 0% 0% 0%

100% Support Division-a Performance Ratio not applicable



## Client Development Services 092

Program Narrative	Division 2013-2014 Objectives
Marketing and Client Development will assist HCDE by 1) providing professional marketing strategies/materials for the Enterprise divisions of HCDE. 2) increasing the membership of governmental entities and by assisting the enterprise divisions in growing the revenue stream generated by those members.	Service Delivery Objective
	1. Marketing will deliver marketing strategies/materials for the Enterprise divisions, focusing on Choice Partners, Technology's cloud product and new services with revenue potential.
	Client Satisfaction Objective
	2. 90% of HCDE employees who use our services will be satisfied.
	Compliance Objective
	3. Division will be 100% compliant on selected procedures of the division, HCDE, and where appropriate on the external level.
	Outcomes Objective
	4. Grow membership in HCDE by 12%.
Financial Objective	
5. Client Development's expenditures for the fiscal year will not exceed the approved budget. .	

Division Goals	Prior Year Highlights
Strategically market HCDE in Harris County and to governmental entities across Texas, focusing on the enterprise divisions.	In 2011-12, Client Development served multiple HCDE divisions with strategic efforts made for Choice Facility Partners, ISS, Alternative Certification, Safe Secure Schools, Gulf Coast Co-Op, HCDE Purchasing Cooperative, assistance was also provided to Business Services, Governmental Relations and Technology. We assisted various divisions in growing revenue. We grew membership by 10%.
Grow membership in HCDE by 12%.	
Market vendor partners to members to encourage member purchase through Choice Partners, thus increasing revenues.	

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
					X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>						Payroll	259,787	259,787	274,766
Position						Contracted Services	50,900	47,400	73,945
Director						Supplies & Materials	16,425	16,425	18,825
Coordinator						Other Operating Expenses	74,720	80,184	52,094
Graphic Designer						Capital Outlay	0	0	0
						Facilities Charges	1,984	2,021	8,023
						Total Budget	403,815	415,011	427,653
Total									

Performance Measures	Actual	Projected	Projected
	2011/12	2012/13	2013/14
Number of marketing strategies developed	N/A	4	4
% clients satisfied	80%	100%	90%
% compliant with timely submission of risk assessment items .	100%	100%	100%
% increase in interlocal agreements	N/A	16%	12%
Average cost of marketing services will not exceed \$80 per hour.	\$80	\$80	\$100

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

### Client Development Services

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5740 - Local Revenue-Other	410	6,700	4,137	-	-
	410	6,700	4,137	-	-
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	178,211	252,411	399,278	415,011	427,653
Total <b>REVENUES</b> :	\$ 178,621	\$ 259,111	\$ 403,415	\$ 415,011	\$ 427,654

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	145,582	222,280	259,101	267,257	274,766
6200 - Contracted Services	1,646	49,718	68,891	78,845	73,945
6300 - Supplies & Materials	11,950	23,250	23,051	13,980	18,825
6400 - Other Operating Costs	19,443	61,702	50,748	52,908	52,094
	178,621	356,950	401,792	412,990	419,630
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	-	-	1,623	2,021	8,023
Total <b>EXPENDITURES</b> :	\$ 178,621	\$ 356,950	\$ 403,415	\$ 415,011	\$ 427,653

#### PERFORMANCE RATIO:

Revenues/Expenditures

0%

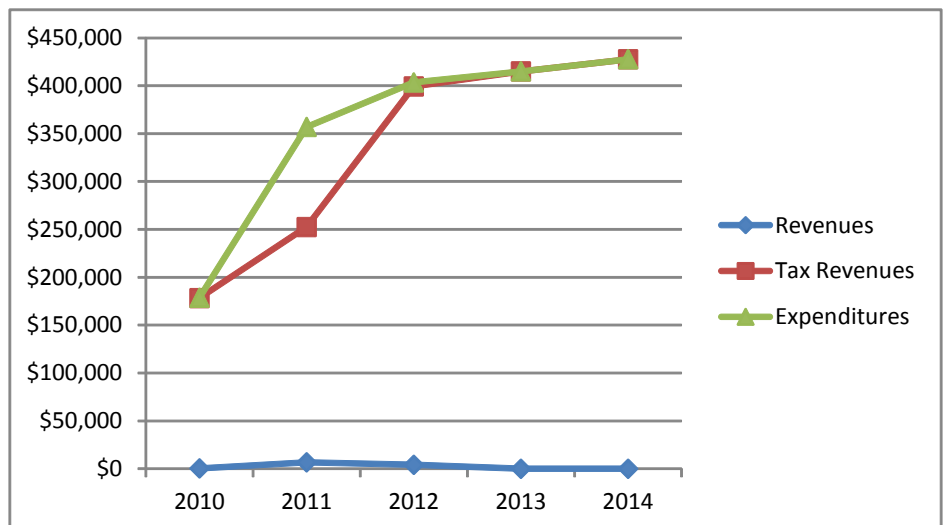
0%

0%

0%

0%

100% Support Division-a Perfomance Ratio not applicable



## Cooperative for After School Enrichment 922

Program Narrative	Division 2013-2014 Objectives
CASE (the Cooperative for After-School Enrichment) supports after-school programs and services within Harris County by partnering with area school districts and local service providers. CASE leverages private and public dollars to provide comprehensive after-school programming for local youth as well as special projects that focus on enhancing program quality. CASE's mission is to strengthen, support and sustain after-school programs in Harris County.	Service Delivery Objective
	1. At least 90% of the proposed number of students will participate in CASE projects during the 2012-13 school year.
	Client Satisfaction Objective
	2. During the 2012-13 school year, 90% of stakeholders will be satisfied or very satisfied with services provided by CASE.
	Compliance Objective
	3. Division will be 100% compliant with selected procedures of the division, HCDE, and where appropriate on the external level.
	Outcomes Objective
	4. At least 75% of students participating in regular CASE programs will report improvement in students' homework quality and completion, class participation, and classroom conduct.
	Financial Objective
	5. CASE will be at least 80% self sustaining.

Division Goals	Prior Year Highlights
To enhance program quality by providing services such as Kids' Day and AmeriCorps.	ENRICH After-School (Evaluating the Out-of-School Time Needs, Resources and Initiatives in the Communities of Houston) is a regional collaborative of 35 youth serving organizations determined to advance the research needed to further the legitimacy of after-school programming in Harris County. Facilitated by CASE and funded in part by Houston Endowment, each collaborative member is invested in reengineering our after-school systems to ensure sustainability and access for all youth, especially you without economic means. Over the last year, the collaborative has 1) documented federal, state, local and private funding streams used for after-school/out-of-school time programming; 2) constructed our region's first ever out-of-school time logic model; 3) completed two research studies that examined key stakeholder perceptions and after-school locations in relation to juvenile crime and victimization rates over a ten year period.
To build relationships and expand resources by leveraging funds and providing oversight to after-school programs and providers.	
To promote after-school by hosting events such as the After-School Partnership Fair and Lights On for Afterschool! .	

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
X	X	X	X	X	X		Actual	Projected	Budget
Personnel Allocations						Payroll	109,998	119,194	96,417
Position		11/12	12/13	13/14		Contracted Services	26,000	29,685	22,060
Director		1	1	1		Supplies & Materials	18,644	15,436	13,750
Manager		2	2	2		Other Operating Expenses	9,633	7,431	5,590
Coordinator		10	9	8		Capital Outlay	0	0	0
Secretary		3	2	2		Facilities Charges	0	0	72,667
						Total Budget	164,276	171,746	210,484
Total		16	14	13		Note: This is the only the general fund budget. Special revenue budget totals \$6,230,000 for FY14.			

Performance Measures	Actual 2011/12	Projected 2012/13	Projected 2013/14
Percent of proposed number students	159%	90%	90%
Percent of site coordinators/stakeholders satisfied or very satisfied	92%	100%	90%
Percent compliant with timely submission of risk assessment items .	100%	100%	100%
Percent Self-sustaining	84.9%	80%	80%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

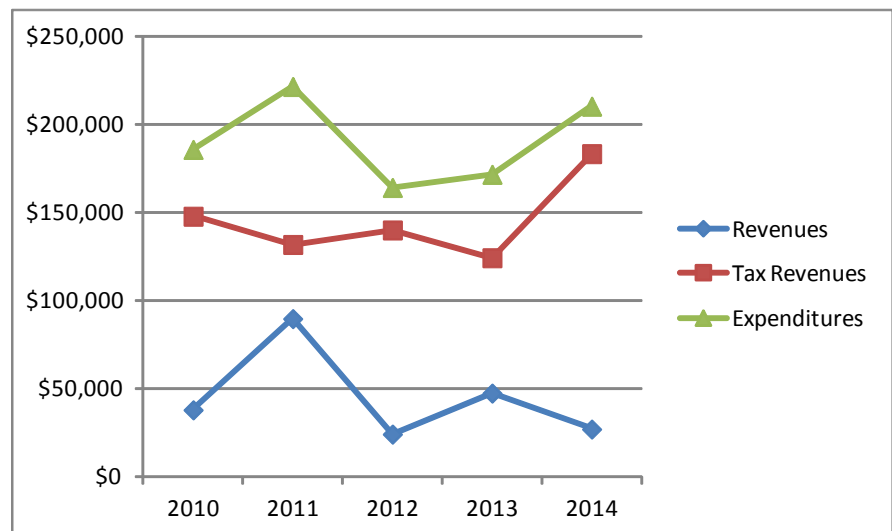
**CASE Local**

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	37,920	87,896	24,114	21,250	13,000
5730 - Local Rev-Other Entities	-	-	-	7,500	4,000
5740 - Local Revenue-Other	-	-	-	-	-
5790 - Local Rev-Local Grants	-	1,850	-	18,670	10,000
	37,920	89,746	24,114	47,420	27,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	147,971	131,906	140,162	124,326	183,484
Total <b>REVENUES</b> :	\$ 185,891	\$ 221,652	\$ 164,276	\$ 171,746	\$ 210,484

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	143,800	93,462	109,998	119,194	96,417
6200 - Contracted Services	21,741	54,556	26,000	29,685	22,060
6300 - Supplies & Materials	9,972	37,118	18,644	15,436	13,750
6400 - Other Operating Costs	10,378	36,516	9,633	7,431	5,590
	185,891	221,652	164,276	171,746	137,817
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	-	-	-	-	72,667
Total <b>EXPENDITURES</b> :	\$ 185,891	\$ 221,652	\$ 164,276	\$ 171,746	\$ 210,484

### PERFORMANCE RATIO:

Revenues/Expenditures	20%	40%	15%	28%	13%
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**Education Foundation**  
**920**

**Program Narrative**

The Education Foundation of Harris County is a non-profit organization created for the purpose of raising funds to support HCDE to improve public education for Harris County children.

The Education Foundation of Harris County is organized exclusively for educational purposes within the meaning of Section 501(C)(3) of the Internal Revenue Code. The property, affairs and business of the Corporation shall be managed by the **Directors**. The Board of Directors, consisting of no more than 35 members, hold 3-year terms. Officers holding 2-year terms, consist of a Chair, a Vice Chair/Chair Elect, a Secretary, a Treasurer and, if the Board shall so elect, one (1) or more Vice Chairs and such other officers as may be appointed by the Board of Directors. We have 5 standing committees: Executive Committee, Events Management Committee, Development Committee, Audit Committee, and Finance Committee.

The Executive Committee, together with the President and Chief Executive Officer, shall be charged with the duties of managing the Corporation in the ordinary course of business, and the general handling of the affairs of the Corporation and the carrying out of the purposes of the Corporation and the performance of such other duties as may be imposed upon it or authorized by the Board of Directors.

Board of Directors meetings are held every other month. Most Committee meetings are held monthly and community members are welcomed to join.

HCDE reports the Education Foundation as a separate unit under GASB 39 and utilizes discreet disclosure of financial resources.

**Division Goals**

EFHC's mission promotes its vision that every child can learn and succeed given opportunity and education.

Personnel Allocations				General Operating Fund Expenditures by Object			
Position	11/12	12/13	13/14		2011/12	2012/13	2013/14
N/A					<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
				Payroll	0	0	0
				Contracted Services	191,018	190,176	190,000
				Supplies & Materials	0	0	0
				Other Operating Expenses	0	0	0
Total				Capital Outlay	0	0	0
				Facility Charges	9,304	11,647	11,337
				Total Budget	200,322	201,647	201,337

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

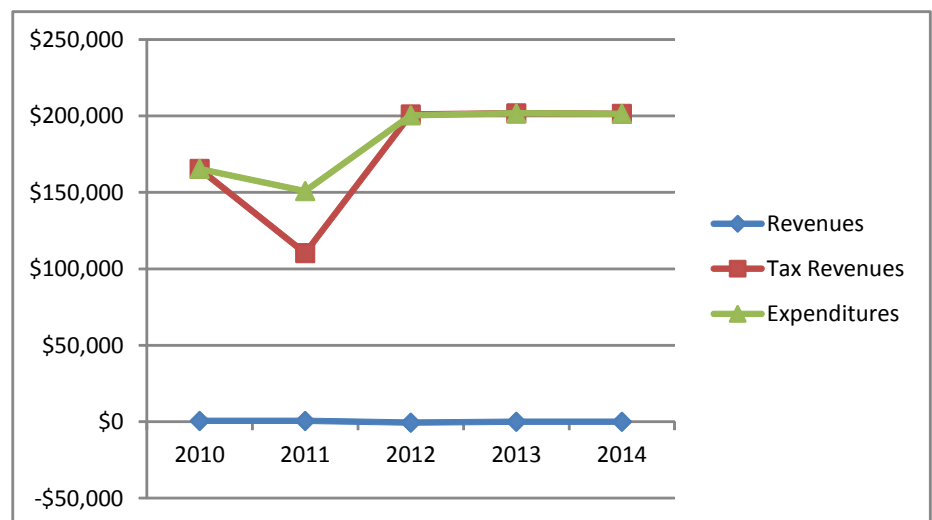
# Education Foundation

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5740 - Local Revenue-Other	-	520	(605)	-	-
	520	520	(605)	-	-
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	165,344	110,262	200,927	201,647	201,337
Total <b>REVENUES</b> :	\$ 165,344	\$ 110,782	\$ 200,322	\$ 201,647	\$ 201,337

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6200 - Contracted Services	155,000	140,703	191,018	190,000	190,000
	155,000	140,703	191,018	190,000	190,000
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	10,344	10,079	9,304	11,647	11,337
Total <b>EXPENDITURES</b> :	\$ 165,344	\$ 150,782	\$ 200,322	\$ 201,647	\$ 201,337

## PERFORMANCE RATIO:

Revenues/Expenditures 0% 0% 0% 0% 0%



## Facility Replacement Asset Schedule

088

### Program Narrative

The function of Facilities Services is to operate HCDE's physical plant and ancillary services. Moreover, to ensure a condition of operations that provides students and staff with an environment that is safe, clean, attractive and functional.

### Division 2013-2014 Objectives

#### Service Delivery Objective

1. Upon receipt, 92% of work orders will be initiated within the following timelines: Priority A – 24 hours; Priority B – 72 hours; Priority C – 184 hours.

#### Client Satisfaction Objective

2. 90% of clients will express satisfaction with response to service request.

#### Compliance Objective

3. Division will be 100% compliant selected procedures of the division, HCDE, and where appropriate, on the external level.

#### Outcomes Objective

4. Safe building standards will be maintained at a minimum of 90% of HCDE maintained facilities.

#### Financial Objective

5. Facilities support expenditures for operations will not exceed the approved budget.

### Division Goals

To ensure a condition of operations that provides students and staff with an environment that is safe, clean, attractive and functional

### Prior Year Highlights

\$75,000 was budgeted in Facility Replacement for FY14. This cost is for 3 replacement vehicles.

### HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6
	X				
Personnel Allocations					
Position	11/12	12/13	13/14		
N/A					
Total	0	0	0		

### General Operating Fund Expenditures by Object

	2011/12	2012/13	2013/14
	Actual	Projected	Budget
Payroll	0	0	0
Contracted Services	0	0	0
Supplies & Materials	0	0	0
Other Operating Expenses	0	0	0
Capital Outlay	0	0	75,000
Total Budget	0	0	\$75,000

### Performance Measures

	Actual	Projected	Projected
	2011/12	2012/13	2013/14
% of work orders	92%	92%	92%
% of satisfied clients	77%	100%	90%
% compliance	100%	100%	100%
% buildings maintained to safe building standards	90%	90%	90%
Total facility support expenditures	Stay within budget	Stay within budget	Stay within budget



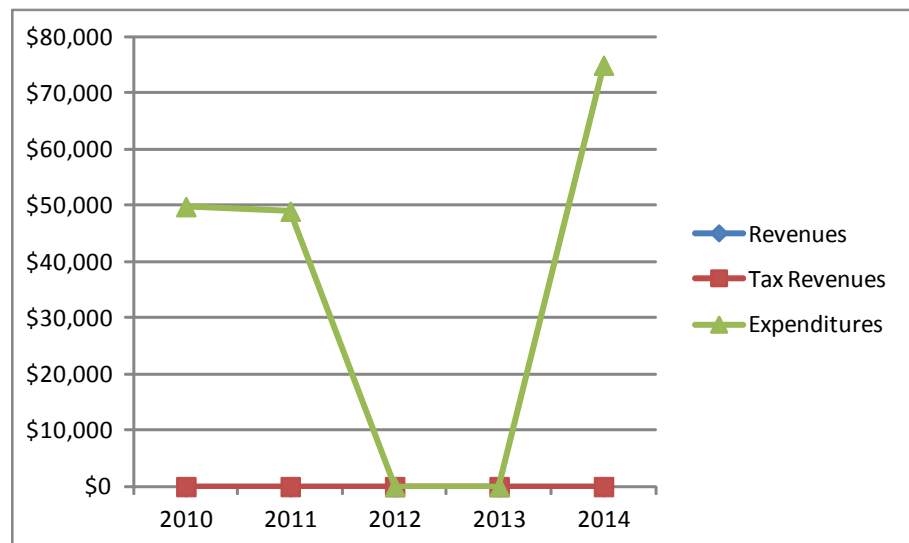
# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

## Facilities Asset Replacement

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	-	-	-	-	-
Total <b>REVENUES</b> :	\$ 10,253	\$ 10,253	\$ 2,987	\$ 2,797	\$ -

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6600 - Replacement Items	49,825	49,017	-	-	75,000
	49,825	49,017	-	-	75,000
Total <b>EXPENDITURES</b> :	\$ 49,825	\$ 49,017	\$ -	\$ -	\$ 75,000



## Facility Support Services-Construction 086

Program Narrative	Division 2013-2014 Objectives
The function of the Facilities Services division is to operate HCDE's physical plant and ancillary services. Moreover, to ensure a condition of operations that provides students and staff with an environment that is safe, clean, attractive and functional.	Service Delivery Objective
	1. Upon receipt, 90% of work orders will be initiated within the following timelines: Priority A – 24 hours; Priority B – 72 hours; Priority C – 184 hours.
	Client Satisfaction Objective
	2. 90% of clients will express satisfaction with response to service request.
	Compliance Objective
	3. Division will be 100% compliant selected procedures of the division, HCDE, and where appropriate, on the external level.
	Outcomes Objective
	4. Safe building standards will be maintained at a minimum of 90% of HCDE maintained facilities.
	Financial Objective
	5. Facilities support expenditures for operations will not exceed the approved budget.

Division Goals	Prior Year Highlights
To continue operating HCDE's physical plant and ancillary services 100%.	Highlights include the expansion of North Post Oak to relocate Research & Evaluation and Texas Virtual Schools Network.

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2 X	Goal 3	Goal 4	Goal 5	Goal 6		2011/12 Actual	2012/13 Projected	2013/14 Budget
Personnel Allocations						Payroll	145,928	110,831	114,249
Position						Contracted Services	619	1,000	1,000
Director						Supplies & Materials	2,901	3,900	3,500
Utility Craftsmen						Other Operating Expenses	1,918	8,250	3,550
Secretary						Capital Outlay	0	0	3,278
						Total Budget	151,366	127,349	125,577
Total									

Performance Measures	Actual 2011/12	Projected 2012/13	Projected 2013/14
% of work orders	100%	80%	80%
% of satisfied clients	77%	100%	90%
% compliance	100%	100%	100%
% buildings maintained to safe building standards	90%	90%	90%
Total facility support expenditures	Stay within budget	Stay within budget	Stay within budget

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

## Construction Services

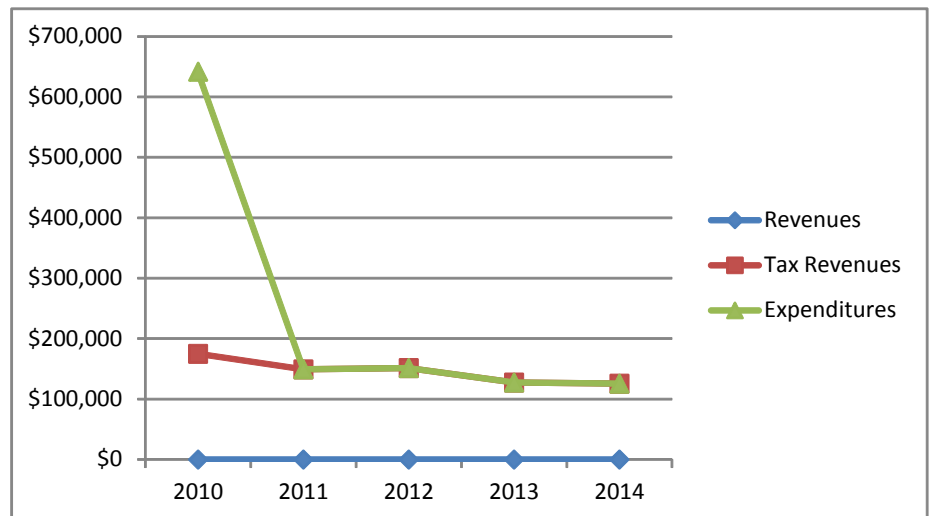
	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	174,891	149,153	151,366	127,349	125,577
Total <b>REVENUES</b> :	<b>\$ 174,891</b>	<b>\$ 149,153</b>	<b>\$ 151,366</b>	<b>\$ 127,349</b>	<b>\$ 125,577</b>

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	168,447	144,131	145,928	110,831	114,249
6200 - Contracted Services	3,363	-	619	1,000	1,000
6300 - Supplies & Materials	3,081	2,744	2,901	3,900	3,500
6400 - Other Operating Costs	466,276	2,278	1,918	8,250	3,550
	641,167	149,153	151,366	123,981	122,299
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	-	-	-	3,368	3,278
Total <b>EXPENDITURES</b> :	<b>\$ 641,167</b>	<b>\$ 149,153</b>	<b>\$ 151,366</b>	<b>\$ 127,349</b>	<b>\$ 125,577</b>

### PERFORMANCE RATIO:

Revenues/Expenditures 0% 0% 0% 0% 0%

100% Support Division-a Perfomance Ratio not applicable



**Facility Support Services-Choice Partners Cooperative**  
**089**

<b>Program Narrative</b>	<b>Division 2013-2014 Objectives</b>
Choice Partners provides contracts for members through cooperative purchasing, handling the bidding process from research to award, and then managing the contracts. Schools, colleges and universities, municipalities, counties, non-profits, and more may become members and use the contracts, saving valuable time, ultimately expanding their purchasing capabilities without adding staff.	Service Delivery Objective
	1. Choice Partners Cooperative will grow membership by 10% in 2013-2014.
	Client Satisfaction Objective
	2. 90% of Choice Partners Cooperative customers will be satisfied with services.
	Compliance Objective
	3. Division will be 100% compliant with selected procedures of the division, HCDE, and where appropriate, on the external level.
	Outcomes Objective
	4. 85% of our clients will report that Choice Partners have saved them time and money.
	Financial Objective
	5. Choice Partners will be 130% self-sustaining in 2012-2013.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
Conduct market research so that our contracts meet all the needs of our membership. Market Choice Partners, building brand awareness and increasing the number of members. Increase vendor partner productivity and member use of contracts, thus increasing usage and our bottom line.	Increased the bottom line by \$1,698,896 with all three cooperatives. Increased the membership each month. Changed the Branding for CFP to CP and began program roll-out. Combined all three cooperatives into one.

<b>HCDE Goals</b>						<b>General Operating Fund Expenditures by Object</b>			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
	X	X	X		X		<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel Allocations</b>						Payroll	499,356	840,971	746,020
Position						Contracted Services	236,512	428,000	424,200
Director						Supplies & Materials	29,659	80,700	80,500
Asst Director						Other Operating Expenses	100,700	186,800	185,445
Business Manager						Facility Charges	61,274	76,574	74,243
Contract Managers						Total Budget	\$927,501	\$1,613,045	\$1,510,408
Compliance Specialist									
Coordinator									
Clerk									
Total									

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>
Percentage of membership growth.	100%	98%	10%
Satisfaction with services	85%	95%	90%
Internal procedures will be 100% compliant	100%	100%	100%
Save our clients time and money	100%	92%	85%
Become self-sustaining	182%	110%	130%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

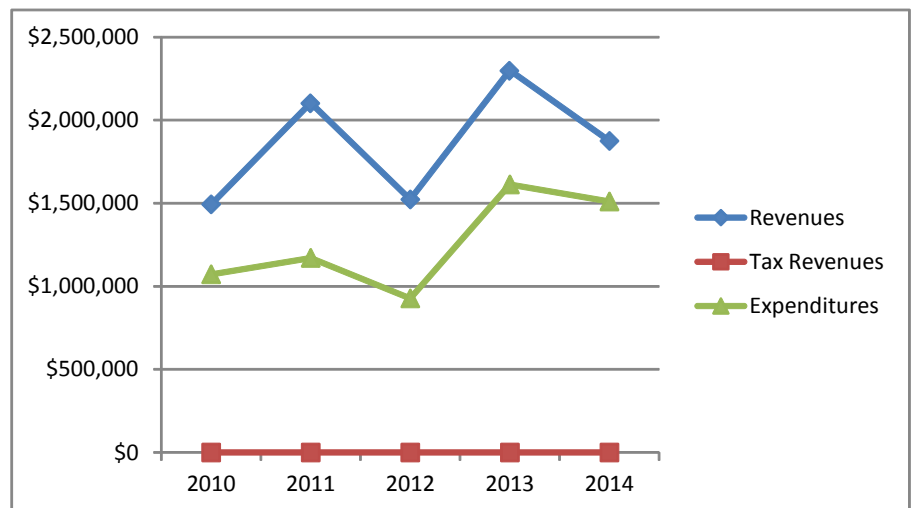
Choice Facility Partners

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	1,493,465	2,104,297	1,522,848	2,300,000	1,875,000
5730 - Local Rev-Other Entities	-	-	-	-	-
5740 - Local Revenue-Other	-	-	-	-	-
	1,493,465	2,104,297	1,522,848	2,300,000	1,875,000
Total <b>REVENUES</b> :	\$ 1,493,465	\$ 2,104,297	\$ 1,522,848	\$ 2,300,000	\$ 1,875,000

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	614,240	801,020	499,356	840,971	746,020
6200 - Contracted Services	321,112	163,092	236,512	428,000	424,200
6300 - Supplies & Materials	35,967	59,137	29,659	80,700	80,500
6400 - Other Operating Costs	100,953	106,918	100,700	186,800	185,445
6600 - Capital Assets	-	24,787	-	-	-
	1,072,272	1,154,954	866,227	1,536,471	1,436,165
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	-	16,195	61,274	76,574	74,243
Total <b>EXPENDITURES</b> :	\$ 1,072,272	\$ 1,171,149	\$ 927,501	\$ 1,613,045	\$ 1,510,408

### PERFORMANCE RATIO:

Revenues/Expenditures	139%	180%	164%	143%	124%
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## Choice Partners Cooperative-Food Cooperative

### 955

#### Program Narrative

Choice Partners provides contracts for members through cooperative purchasing, handling the bidding process from research to award, and then managing the contracts. Schools, colleges and universities, municipalities, counties, non-profits, and more may become members and use the contracts, saving valuable time, ultimately expanding their purchasing capabilities without adding staff.

#### Division 2013-2014 Objectives

##### Service Delivery Objective

1. Choice Partners Cooperative will grow membership by 10% in 2012-2013.

##### Client Satisfaction Objective

2. 90% of Choice Partners Cooperative customers will be satisfied with services.

##### Compliance Objective

3. Division will be 100% compliant with selected procedures of the division, HCDE, and where appropriate, on the external level.

##### Outcomes Objective

4. 85% of our clients will report that Choice Partners have saved them time and money..

##### Financial Objective

5. Choice Partners will be 130% self-sustaining in 2013-2014.

#### Division Goals

Conduct market research so that our contracts meet all the needs of our membership. Market Choice Partners, building brand awareness and increasing the number of members. Increase vendor partner productivity and member use of contracts, thus increasing usage and our bottom line.

#### Prior Year Highlights

Increased the bottom line by \$1,698,896 with all three cooperatives. Increased the membership each month. Changed the Branding for CFP to CP and began program roll-out. Combined all three cooperatives into one.

#### HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6
X					
Personnel Allocations					
Position	11/12	12/13	13/14		
Director	1	1	0		
Food Cooperative Manager	1	1	1		
Assistant Food Coordinator	2	2	1		
Food Coop Assistant	1	1	1		
Purchasing Clerk	1	1	0.5		
Total	6.00	6.00	3.5		

#### General Operating Fund Expenditures by Object

	2011/12	2012/13	2013/14
	Actual	Projected	Budget
Payroll	221,698	203,978	232,129
Contracted Services	17,045	31,100	30,600
Supplies & Materials	16,253	20,500	20,000
Other Operating Expenses	12,197	26,000	24,902
Facility Charges	2,006	2,498	2,431
Total Budget	269,199	284,076	310,062

NOTE: The Gulf Coast Food Cooperative was combined with Choice Partners Cooperative for FY2012-2013.

Performance Measures	Actual	Projected	Projected
	2011/12	2012/13	2013/14
Percentage of membership growth.	100%	98%	10%
Satisfaction with services	85%	95%	90%
Internal procedures will be 100% compliant	100%	100%	100%
Save our clients time and money	100%	92%	85%
Become self-sustaining	182%	110%	130%
Percentage of membership growth.	100%	98%	10%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

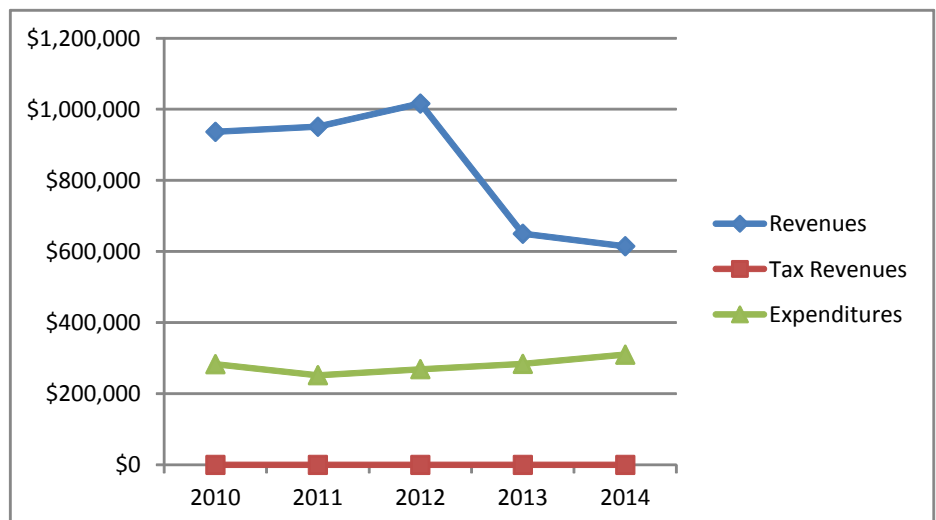
## Food Cooperative

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	936,643	951,010	1,016,118	650,000	615,000
5730 - Local Rev-Other Entities	-	-	-	-	-
5740 - Local Revenue-Other	-	-	-	-	-
	936,643	951,010	1,016,118	650,000	615,000
Total <b>REVENUES:</b>	\$ 936,643	\$ 951,010	\$ 1,016,118	\$ 650,000	\$ 615,000

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	222,397	215,167	221,698	203,978	232,129
6200 - Contracted Services	14,863	16,492	17,045	31,100	30,600
6300 - Supplies & Materials	10,552	7,525	16,253	20,500	20,000
6400 - Other Operating Costs	17,281	10,940	12,197	26,000	24,902
6600 - Capital Assets	-	-	-	-	-
	265,093	250,124	267,193	281,578	307,631
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	18,126	2,162	2,006	2,498	2,431
Total <b>EXPENDITURES:</b>	\$ 283,219	\$ 252,286	\$ 269,199	\$ 284,076	\$ 310,062

### PERFORMANCE RATIO:

Revenues/Expenditures	331%	377%	377%	229%	198%
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**Choice Partners Cooperative-Purchasing Cooperative**  
**951**

<b>Program Narrative</b>	<b>Division 2013-2014 Objectives</b>
Choice Partners provides contracts for members through cooperative purchasing, handling the bidding process from research to award, and then managing the contracts. Schools, colleges and universities, municipalities, counties, non-profits, and more may become members and use the contracts, saving valuable time, ultimately expanding their purchasing capabilities without adding staff.	Service Delivery Objective
	1. Choice Partners Cooperative will grow membership by 10% in 2012-2013.
	Client Satisfaction Objective
	2. 90% of Choice Partners Cooperative customers will be satisfied with services.
	Compliance Objective
	3. Division will be 100% compliant with selected procedures of the division, HCDE, and where appropriate, on the external level.
	Outcomes Objective
	4. 85% of our clients will report that Choice Partners have saved them time and money..
	Financial Objective
	5. Choice Partners will be 130% self-sustaining in 2013-2014.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
Conduct market research so that our contracts meet all the needs of our membership. Market Choice Partners, building brand awareness and increasing the number of members. Increase vendor partner productivity and member use of contracts, thus increasing usage and our bottom line.	Increased the bottom line by \$1,698,896 with all three cooperatives. Increased the membership each month. Changed the Branding for CFP to CP and began program roll-out. Combined all three cooperatives into one.

<b>HCDE Goals</b>						<b>General Operating Fund Expenditures by Object</b>			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
X							<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>						Payroll	120,205	169,949	168,954
<b>Position</b>						Contracted Services	12,561	27,000	27,900
<b>Director</b>						Supplies & Materials	22,118	30,000	30,000
<b>Purchasing Specialist</b>						Other Operating Expenses	8,380	24,900	24,135
<b>Purchasing Clerk I</b>						Facility Charges	7,192	8,953	0
						Total Budget	170,456	260,802	250,989
						NOTE: The Purchasing Food Cooperative was combined with Choice Partners Cooperative for FY2012-2013.			
<b>Total</b>									

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>
Percentage of membership growth.	100%	98%	10%
Satisfaction with services	85%	95%	90%
Internal procedures will be 100% compliant	100%	100%	100%
Save our clients time and money	100%	92%	85%
Become self-sustaining	182%	110%	130%



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

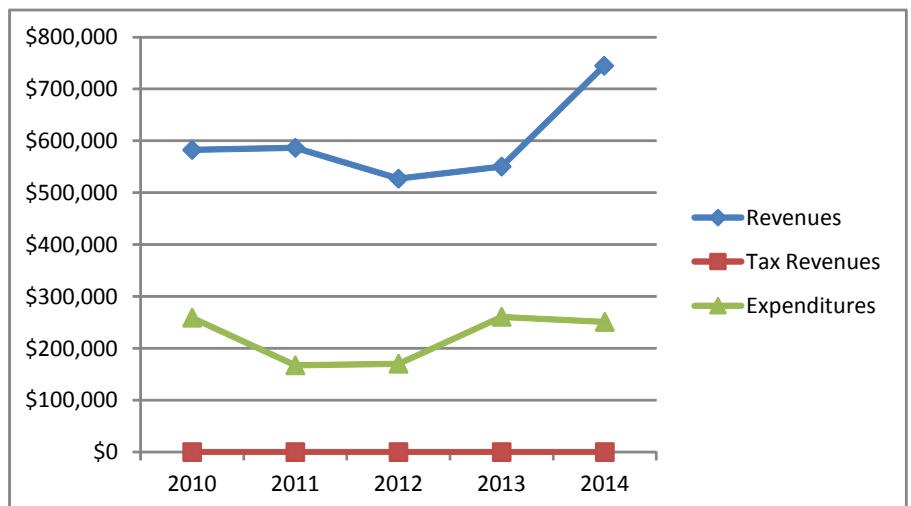
## Purchasing Cooperative

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	532,907	560,921	513,340	525,000	730,000
5730 - Local Rev-Other Entities	39,267	17,011	11,150	15,500	-
5740 - Local Revenue-Other	10,354	8,690	2,597	10,000	16,000
	582,528	586,622	527,087	550,500	746,000
Total <b>REVENUES</b> :	\$ 582,528	\$ 586,622	\$ 527,087	\$ 550,500	\$ 746,000

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	111,752	108,779	120,205	169,949	168,954
6200 - Contracted Services	4,966	26,854	12,561	27,000	27,900
6300 - Supplies & Materials	111,880	13,805	22,118	30,000	30,000
6400 - Other Operating Costs	12,469	10,074	8,380	24,900	24,135
6600 - Capital Assets	-	-	-	-	-
	241,067	159,512	163,264	251,849	250,989
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	18,126	7,749	7,192	8,953	-
Total <b>EXPENDITURES</b> :	\$ 259,193	\$ 167,261	\$ 170,456	\$ 260,802	\$ 250,989

### PERFORMANCE RATIO:

Revenues/Expenditures	225%	351%	309%	211%	297%
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## Facility Support Services –Local Construction 087

Program Narrative	Division 2013-2014 Objectives
The function of the Facilities Services division is to operate HCDE's physical plant and ancillary services. Moreover, to ensure a condition of operations that provides students and staff with an environment that is safe, clean, attractive and functional.	Service Delivery Objective 1. Upon receipt, 90% of work orders will be initiated within the following timelines: Priority A – 24 hours; Priority B – 72 hours; Priority C – 184 hours. Client Satisfaction Objective 2. 90% of clients will express satisfaction with response to service request. Compliance Objective 3. Division will be 100% compliant selected procedures of the division, HCDE, and where appropriate, on the external level. Outcomes Objective 4. Safe building standards will be maintained at a minimum of 90% of HCDE maintained facilities. Financial Objective 5. Facilities support expenditures for operations will not exceed the approved budget.

Division Goals	Prior Year Highlights
To ensure a condition of operations that provides students and staff with an environment that is safe, clean, attractive and functional.	Highlights include the expansion of North Post Oak to relocate ECI.  For FY14 construction projects include replacing a wall panel at Highpoint East \$84,600; remove storage containers from Highpoint North \$89,600; installing new smart boards at the Special Schools \$120,000.

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
	X						Actual	Projected	Budget
Personnel Allocations						Payroll	0	0	0
Position	11/12	12/13	13/14			Contracted Services	2,875	0	0
N/A						Supplies & Materials	0	0	0
						Other Operating Expenses	0	0	0
						Capital Outlay	258,349	1,044,610	294,200
						Total Budget	\$258,210	\$1,044,610	\$294,200
Total	0	0	0						
Performance Measures						Actual	Projected	Projected	
						2011/12	2012/13	2013/14	
% of work orders						92%	80%	80%	
% of satisfied clients						77%	100%	90%	
% compliance						93.8%	100%	100%	
% buildings maintained to safe building standards						90%	90%	90%	
Total facility support expenditures						Stay within budget	Stay within budget	Stay within budget	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

Local Construction Fund 170

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5740 - Local Revenue-Other	-	-	-	-	-
	-	-	-	-	-
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	-	-	-	121,830	-
<b>Total REVENUES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 121,830</b>	<b>\$ -</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6200 - Contracted Services	57,923	21,534	2,875	-	-
6300 - Supplies & Materials	8,074	85,979	-	-	-
6400 - Other Operating Costs	-	4,970	-	-	-
6600 - Capital Assets	129,542	1,554,658	255,335	1,044,610	294,200
	195,539	1,667,141	258,210	1,044,610	294,200
<b>Total EXPENDITURES:</b>	<b>\$ 195,539</b>	<b>\$ 1,667,141</b>	<b>\$ 258,210</b>	<b>\$ 1,044,610</b>	<b>\$ 294,200</b>

### PERFORMANCE RATIO:

Revenues/Expenditures

0%

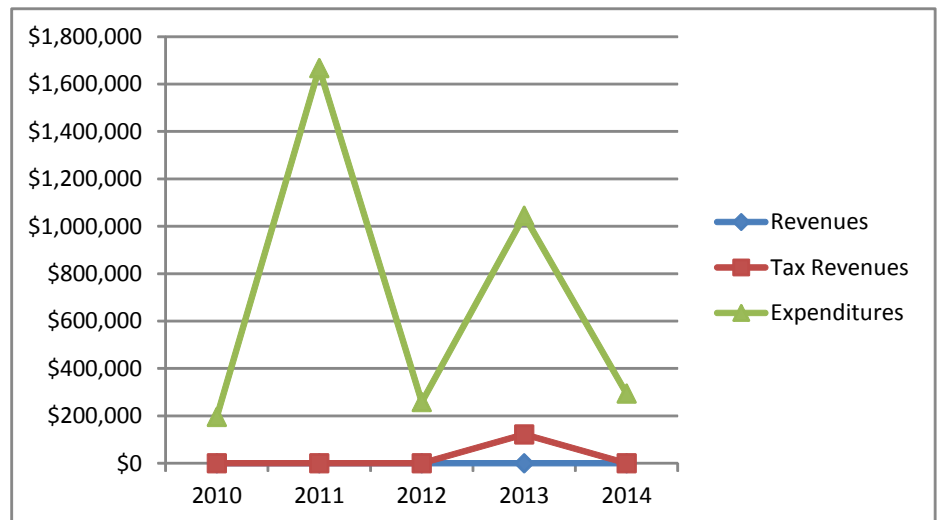
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0%

100% Support Division-a Performance Ratio not applicable



## Facilities – Records Management

### 954

Program Narrative	Division 2013-2014 Objectives
The Records Management Co-op assists Houston –area schools and governmental agencies to achieve and maintain compliance with State of Texas Local Governmental Records Act of 1989. Services available through the Co-op include records control schedule development, records destruction services, management consulting, training, microfilming, electronic imaging, vital records protection and paper records storage.	Service Delivery Objective
	1. Pick and Delivery Services will be 100% on time weekly.
	Client Satisfaction Objective
	2. Overall Records Management clients will rate our services as 3.0 (satisfied).
	Compliance Objective
	3. Records Management (DR) Delivery Receipts will be 100% complete.
	Outcomes Objective
	4. Records Management will close 100% of service orders within 72 hours.
	Financial Objective
	5. Records Management will be 100% self sustaining.
Division Goals	Prior Year Highlights
Our goals are to continue growing the existing business and look for new opportunities when they present themselves. Reduce paper storage and increase imaging services.  Create work flow that uses less paper.	Records Management build out an additional 150,000 boxes records center.

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6 X		2011/12	2012/13	2013/14
Personnel Allocations							Actual	Projected	Budget
Position						Payroll	691,487	686,611	684,271
Director						Contracted Services	57,789	81,000	66,500
Records Operations Supervisor						Supplies & Materials	99,774	176,640	191,050
Senior Records Technician						Other Operating Expenses	2,051	3,140	9,240
Records Coordinator						Capital Outlay	361,296	0	15,000
Records Center Technician						Facility Charges	391,088	769,138	768,340
Microfilm/Imaging Clerk						Total Budget	\$1,603,485	\$1,716,029	\$1,734,401
Records Clerk									
Customer Service Clerk									
Imaging Center Lead									
Total									

Performance Measures	Actual 2011/12	Projected 2012/13	Projected 2013/14
Percent increase in storage revenue	5%	5%	5%
Percent of Records Management clients who rated services as satisfactory.	95%	100%	90%
Percent compliant with timely submission of risk assessment items .	100%	100%	100%
Percent self sustaining.	128%	100%	100%
Percent increase in scanning services	20%	20%	20%

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
Budget Trend Analysis for Fiscal Year 2013-2014

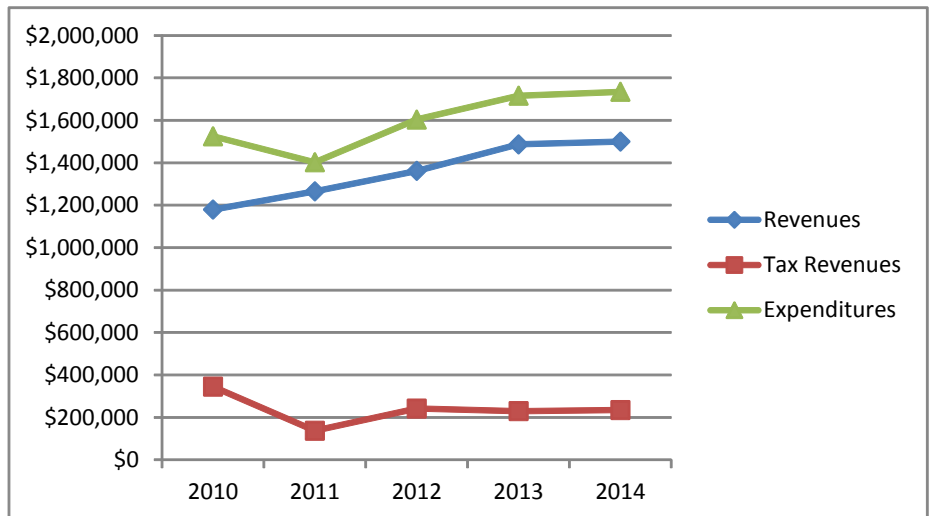
**Records Mgt Services**

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	1,101,418	1,193,505	1,296,881	1,413,856	1,427,229
5740 - Local Revenue-Other	78,070	71,705	64,943	72,594	72,594
	1,179,488	1,265,210	1,361,825	1,486,450	1,499,823
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	344,878	137,073	241,660	229,579	234,578
Total <b>REVENUES</b> :	<b>\$ 1,524,366</b>	<b>\$ 1,402,283</b>	<b>\$ 1,603,485</b>	<b>\$ 1,716,029</b>	<b>\$ 1,734,401</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	763,855	723,730	691,487	694,611	684,271
6200 - Contracted Services	165,235	59,214	57,789	81,000	66,500
6300 - Supplies & Materials	81,403	130,413	99,774	161,140	191,050
6400 - Other Operating Costs	8,611	3,165	2,051	10,140	9,240
6600 - Capital Assets	72,830	64,391	361,296	-	15,000
	1,091,934	980,913	1,212,396	946,891	966,061
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	432,432	421,370	391,088	769,138	768,340
Total <b>EXPENDITURES</b> :	<b>\$ 1,524,366</b>	<b>\$ 1,402,283</b>	<b>\$ 1,603,485</b>	<b>\$ 1,716,029</b>	<b>\$ 1,734,401</b>

**PERFORMANCE RATIO:**

Revenues/Expenditures 77% 90% 85% 87% 86%



## Human Resources 030

Program Narrative	Division 2013-2014 Objectives
Human Resources division (HRD) is responsible for the design of formal systems to ensure the effective and efficient use of human talent to accomplish HCDE's goals. To assist the department in meeting its goals, HRD is composed of several groups of interlinked activities: Employment and Recruiting, Training and Development, Compensation Administration, Benefits Administration, Employee Relations, Employee Services and Personnel Records Management.	Service Delivery Objective
	1. 50% of all safety audits will be performed during the 10-11 year.
	Client Satisfaction Objective
	2. Clients will be satisfied with services provided by Human Resources.
	Compliance Objective
	3. The Human Resources division will be 100% compliant with selected procedures.
	Outcomes Objective
	4. 90% of all budget approved positions will be fully staffed.
	Financial Objective
	5. Human Resources' average cost per employee will not exceed \$815.

Division Goals	Prior Year Highlights
To develop a new appraisal instrument for annual staff appraisal; to automate at least four human resources form to a workflow process and to expand our use of the applicant processing software.	Recommended and deployed a new performance appraisal instrument for staff performance evaluations. Implemented a department-wide wellness program. Worked with Technology to automate personnel forms. Complied with the state mandate related to fingerprinting requirements for certified personnel. Coordinated and implemented a New Manager's Training program in conjunction with other support divisions for newly hired directors, principals, and managers. Implemented a new Salary Schedule as recommended by the Texas Association of School Boards. Conducted safety risk audits for compliance with Workers' Compensation regulation. Increased visibility of the Human Resources division, employment opportunities, and new staff through progressive vehicles of interest to the greater Houston community and through increased presence at various job fairs. Creation of information dissemination mailbox entitled Human Resources Information. This tool delivers real-time information to every user within the HCDE Technology system.

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
X	X	X	X	X	X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>						Payroll	684,602	725,645	727,389
Position			11/12	12/13	13/14	Contracted Services	40,122	48,198	45,548
Executive Director			1	1	1	Supplies & Materials	47,339	42,206	44,856
Manager			1	1	1	Other Operating Expenses	33,013	61,966	61,966
Recruitment Coordinator			2	2	2	Capital Outlay	0	0	0
Benefits Coordinator			1	1	1	Facility Charges	66,459	59,752	62,441
Administrative Assistant			1	1	1	Total Budget	871,536	937,767	942,200
Benefits Assistant			1	1	1				
Clerk			3.5	3.5	3.0				
Total			10.5	10.5	10				

Performance Measures	Actual	Projected	Projected
	2011/12	2012/13	2013/14
Percent of personnel requests will be posted online within one business day after approval by the HR director.	90%	90%	90%
Percent of clients satisfied with services provided by Human Resources.	75%	100%	90%
Percent compliant with timely submission of risk assessment items .	100%	100%	100%
Percent of all budget approved positions fully staffed.	94%	90%	90%
Average cost per employee	\$615.32	\$815.00	\$815.00

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

## Human Resources

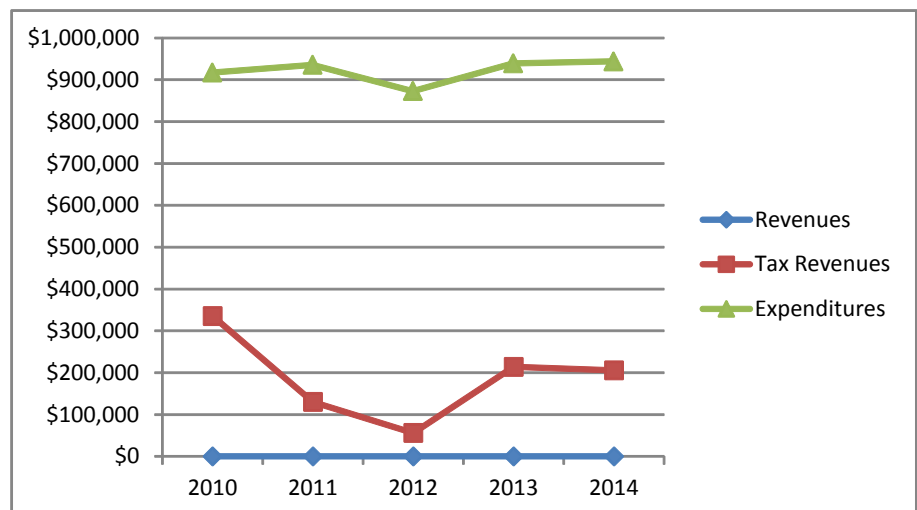
	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5740 - Local Revenue-Other	800	800	-	-	-
5990 - Fed Rev - Indirect Costs	579,533	808,988	815,316	723,816	736,555
	580,333	809,788	815,316	723,816	736,555
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	335,386	130,369	56,220	213,951	205,645
Total <b>REVENUES</b> :	\$ 915,719	\$ 940,158	\$ 871,536	\$ 937,767	\$ 942,200

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	672,246	696,208	684,602	725,645	727,389
6200 - Contracted Services	54,075	57,832	40,122	48,198	45,548
6300 - Supplies & Materials	65,888	52,572	47,339	42,206	44,856
6400 - Other Operating Costs	50,027	56,067	33,013	61,966	61,966
	842,236	862,679	805,077	878,015	879,759
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	73,483	71,604	66,459	59,752	62,441
Total <b>EXPENDITURES</b> :	\$ 915,719	\$ 934,284	\$ 871,536	\$ 937,767	\$ 942,200

### PERFORMANCE RATIO:

Revenues/Expenditures 0% 0% 0% 0% 0%

100% Support Division-a Performance Ratio not applicable



## Instructional Support Services-Bilingual 304

<b>Program Narrative</b>	<b>Division 2013-2014 Objectives</b>
To provide Professional Development and Technical Assistance to Bilingual/ESL Districts	<b>Service Delivery Objective</b> 1. Instructional Support will provide services to 96% of the public school districts with Harris County and a minimum of 25 other educational entities. <b>Client Satisfaction Objective</b> 2. 90% of participants will express satisfaction with Core professional development. <b>Compliance Objective</b> 3. ISS Core will be 100% compliant with reviewed procedures on the internal and HCDE level. <b>Outcomes Objective</b> 4. 75% of workshop participants will report implementing learning from the training attended. <b>Financial Objective</b> 5. ISS will be 70% self-supporting for the 13-14 budget year.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
<p>Instructional Support Services (ISS) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well in early childhood, bilingual, gifted/talented and special education.</p> <p>The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus.</p> <p>One of the principal activities of staff is to conduct workshops and training for educational professionals in Harris County.</p>	<p>ISS provided services to all 26 districts (100%) within Harris County. In addition, 85 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 94.7% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction). The average score was 3.69</p>

<b>HCDE Goals</b>						<b>General Operating Fund Expenditures by Object</b>			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5 X	Goal 6		<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>
							<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel Allocations</b>						Payroll	88,147	91,085	97,737
Position		<b>11/12</b>	<b>12/13</b>	<b>13/14</b>		Contracted Services	2,088	50,976	50,976
Clerical		.30	.34	.34		Supplies & Materials	12,607	49,619	49,619
Consultant		1	1	1		Other Operating Expenses	6,884	21,024	20,590
						Capital Outlay	0	0	0
<b>Total</b>		<b>1.30</b>	<b>1.34</b>	<b>1.34</b>		<b>Total Budget</b>	<b>109,726</b>	<b>212,704</b>	<b>218,922</b>
<b>Performance Measures</b>						<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	
						<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	
Districts/Entities served						100%	96%	96%	
Client Satisfaction						94.7%	100%	90%	
Compliance Tier I 100% - Tier II 90% avg.						100%	100%	100%	
Outcome Effectiveness						79.2%	65%	75%	
Financial Effectiveness						70.1%	70%	70%	



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

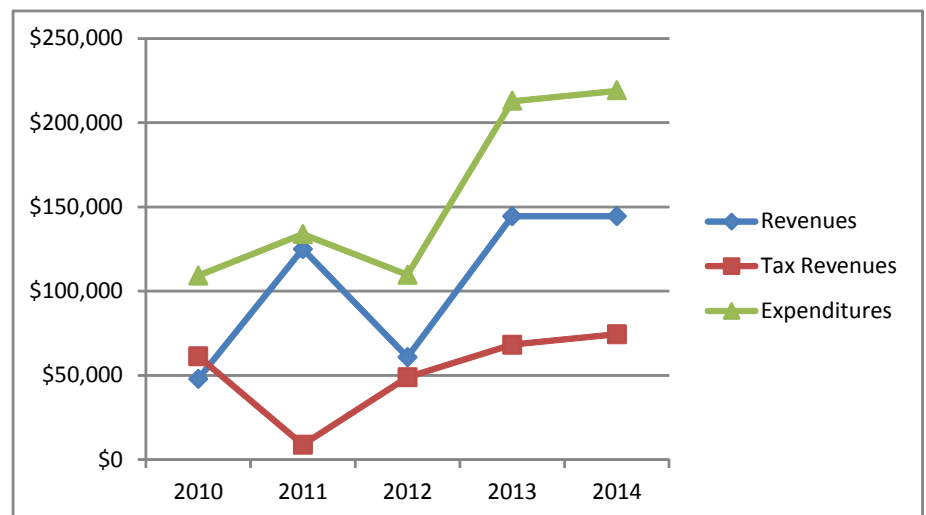
# Bilingual Education

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	47,916	124,967	60,849	144,500	144,500
5740 - Local Revenue-Other	-	25	(25)	-	-
	47,916	124,992	60,824	144,500	144,500
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	61,350	8,882	48,902	68,204	74,422
<b>Total REVENUES:</b>	<b>\$ 109,266</b>	<b>\$ 133,874</b>	<b>\$ 109,726</b>	<b>\$ 212,704</b>	<b>\$ 218,922</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	79,543	84,537	88,147	91,085	97,737
6200 - Contracted Services	11,672	31,889	2,088	50,976	50,976
6300 - Supplies & Materials	11,079	9,237	12,607	49,619	49,619
6400 - Other Operating Costs	6,972	8,211	6,884	21,024	20,590
	109,266	133,874	109,726	212,704	218,922
<b>Total EXPENDITURES:</b>	<b>\$ 109,266</b>	<b>\$ 133,874</b>	<b>\$ 109,726</b>	<b>\$ 212,704</b>	<b>\$ 218,922</b>

### PERFORMANCE RATIO:

Revenues/Expenditures	44%	93%	55%	68%	66%
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## Instructional Support Services – Digital & Instructional Technology

### 109

Program Narrative	Division 2013-2014 Objectives
Digital Learning and Instructional Technology (DLIT) Division supports HCDE and its clients with integration of technology for the purpose of teaching and learning.	Service Delivery Objective 1. Instructional Support core will provide services to 96% of the public school districts within Harris County and a minimum of 25 other educational entities.
DLIT's The Virtual Instructor's Academy of Texas (VIATx) is one of the five entities selected in a RFQ process by Texas Education Agency and the Texas Virtual School Network (TxVSN) to provide required professional development for the instructor's of TxVSN.	Client Satisfaction Objective 2. 90% of participants will express satisfaction with Core professional development.
	Compliance Objective 3. ISS Core will be 100% compliant with selected procedures of the division, HCDE and where appropriate on the external level.
	Outcomes Objective 4. 65% of workshop participants will report implemented or intend to implement learning from the training attended.
	Financial Objective 5. ISS will be 70% self-supporting for the 2012-2013 budget year.

Division Goals	Prior Year Highlights
To provide a high quality online instructor's training for teachers and administrators virtually.	DLIT was one of the five entities selected by the Texas Education Agency to provide required instructor professional development to schools and districts that participate as providers in the Texas Virtual School Network.
To continue to participate as a TxVSN approved Professional Development Provider for the TxVSN.	
To develop new training and information sessions to be presented to teachers and school administrators in Harris County and across the state related to online teaching and learning.	The Virtual Instructor's Academy of Texas or VIATx was also one of the two providers selected to offer courses to experienced online teachers; another component of the Texas Virtual School network professional development required training.

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
X	X	X	X	X	X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>						Payroll	128,327	94,300	95,478
Position			11/12	12/13	13/14	Contracted Services	2,197	3,000	1,500
Manager			1	1	0	Supplies & Materials	1,243	8,600	4,800
Instructional Specialist			1	1	2	Other Operating Expenses	2,033	9,060	5,270
						Capital Outlay	0	0	0
						Facility Charges	2,886	3,592	4,152
						Total Budget	136,686	118,552	111,200
Total			2	2	2				
Performance Measures						Actual	Projected	Projected	
						2011/12	2012/13	2013/14	
% of Districts/Entities served						240 hours	240 hours	96%	
% of Clients Satisfied						3.0	3.0	90%	
% compliant with timely submission of risk assessment items .						100%	100%	100%	
% of participants implemented or intend to implement						75%	75%	75%	
% self sufficiency						TBD	TBD	70%	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

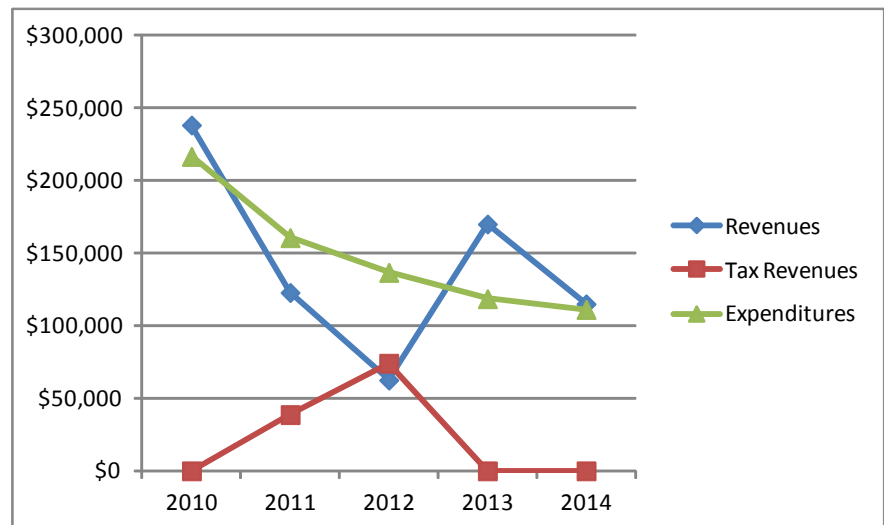
## Digital Learning

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	238,203	122,523	63,070	170,000	115,000
5740 - Local Revenue-Other	-	335	(510)	-	-
	238,203	122,858	62,560	170,000	115,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	-	38,713	74,126	-	-
Total <b>REVENUES</b> :	\$ 238,203	\$ 161,571	\$ 136,686	\$ 170,000	\$ 115,000

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	164,748	122,540	128,327	94,300	95,478
6200 - Contracted Services	18,975	15,877	2,197	3,000	1,500
6300 - Supplies & Materials	15,232	7,497	1,243	8,600	4,800
6400 - Other Operating Costs	9,884	7,144	2,033	9,060	5,270
	208,839	153,058	133,801	114,960	107,048
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	7,710	7,512	2,886	3,592	4,152
Total <b>EXPENDITURES</b> :	\$ 216,549	\$ 160,571	\$ 136,686	\$ 118,552	\$ 111,200

### PERFORMANCE RATIO:

Revenues/Expenditures	110%	77%	46%	143%	103%
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## Instructional Support Services-Division Wide 301

Program Narrative						Division 2013-2014 Objectives			
To provide Professional Development and Technical Assistance to Bilingual/ESL Districts						Service Delivery Objective			
						1. Instructional Support core will provide services to 94% of the public school districts with Harris County and a minimum of 25 other educational entities.			
						Client Satisfaction Objective			
						2. 90% of participants will express satisfaction with Core professional development.			
						Compliance Objective			
						3. ISS Core will be 100% compliant with reviewed procedures on the internal and HCDE level.			
						Outcomes Objective			
						4. 50% of workshop participants will report implementing learning from the training attended.			
						Financial Objective			
						5. ISS will be 70% self-supporting for the 2013-2014 budget year.			
Division Goals						Prior Year Highlights			
Instructional Support Services (ISS) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and training for educational professionals in Harris County. Division Goals						ISS provided services to all 26 districts (100%) within Harris County. In addition, 85 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 94.7% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction). The average score was 3.69			
HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
X	X	X	X	X	X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Personnel Allocations						Payroll	38,103	38,697	54,262
Position						Contracted Services	57,776	99,161	97,500
Financial Asst						Supplies & Materials	1,138	5,979	5,979
						Other Oper Expenses	1,558	3,350	3,350
						Capital Outlay	0	0	0
Total						Facilities	65,460	81,485	79,315
						Total Budget	164,033	228,672	240,406
Performance Measures						Actual	Projected	Projected	
						2011/12	2012/13	2013/14	
Districts/Entities served						100%	96%	96%	
Client Satisfaction						94.7%	100%	90%	
Compliance Tier I 100% - Tier II 90% avg.						100%	100%	100%	
Outcome Effectiveness						79.2%	65%	75%	
Financial Effectiveness						70.1%	70%	70%	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

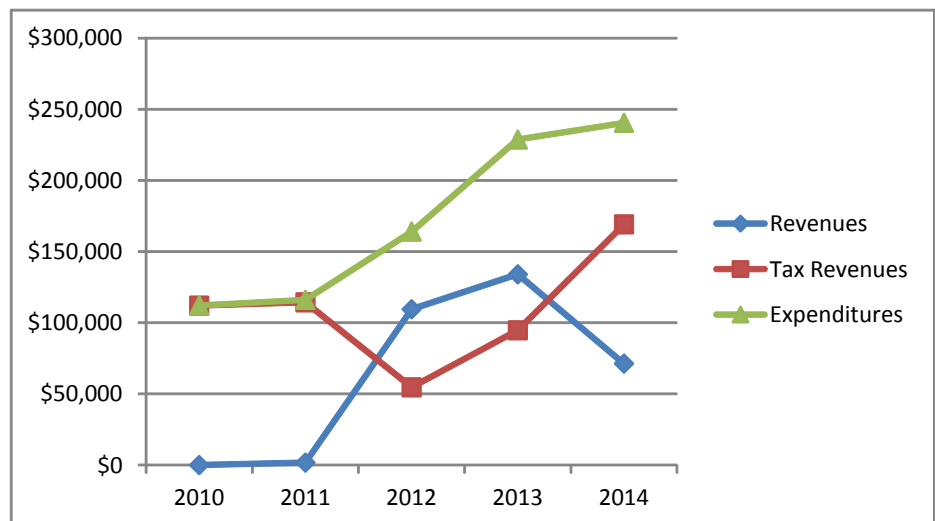
Division Wide

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	-	1,736	109,448	134,000	71,300
	-	1,736	109,448	134,000	71,300
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	112,056	114,334	54,585	94,672	169,106
Total <b>REVENUES</b> :	\$ 112,056	\$ 116,070	\$ 164,033	\$ 228,672	\$ 240,407

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	36,493	37,246	38,103	38,697	54,262
6200 - Contracted Services	(1,500)	215	57,776	99,161	97,500
6300 - Supplies & Materials	4,672	7,888	1,138	5,979	5,979
6400 - Other Operating Costs	8	190	1,558	3,350	3,350
	39,673	45,539	98,574	147,187	161,091
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	72,383	70,531	65,460	81,485	79,315
Total <b>EXPENDITURES</b> :	\$ 112,056	\$ 116,070	\$ 164,033	\$ 228,672	\$ 240,406

### PERFORMANCE RATIO:

Revenues/Expenditures 0% 1% 67% 59% 30%



# Instructional Support Services-Early Childhood Winter Conference

309

## Program Narrative

The annual conference provides a full-day professional development opportunity for teachers and administrators in programs serving children ages 3-8, in public and private settings. Approximately 1500 participants attend over 75 sessions offered by nationally-known and local presenters.

## Division 2013-2014 Objectives

### Service Delivery Objective

1. Instructional Support core will provide services to 96% of the public school districts within Harris County and a minimum of 25 other educational entities.

### Client Satisfaction Objective

2. 90% of participants will express satisfaction with Core professional development.

### Compliance Objective

3. ISS Core will be 100% compliant with selected procedures of the division, HCDE and where appropriate on the external level.

### Outcomes Objective

4. 65% of workshop participants will report implemented or intend to implement learning from the training attended.

### Financial Objective

5. ISS will be 70% self-supporting for the 2013-2014 budget year.

## Division Goals (enter 1-3)

Instructional Support Services (ISS) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education.

The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus.

One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.

## Prior Year Highlights

ISS provided services to all 26 districts (100%) within Harris County. In addition, 85 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 94.7% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction). The average score was 3.69. Finally, there was an increase in attendance at the Early Childhood Winter Conference with more corporate sponsorship than past years.

## HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5 X	Goal 6
Personnel Allocations					
Position	11/12	12/13	13/14		
Specialist	0	.80	.80		
Secretary	.50	.50	.50		
Total	.50	1.25	1.25		

## General Operating Fund Expenditures by Object

	2011/12	2012/13	2013/14
	Actual	Projected	Budget
Payroll	74,935	65,302	75,962
Contracted Services	54,982	71,800	71,800
Supplies & Materials	14,460	33,079	33,279
Other Operating Expenses	25,423	62,150	61,653
Capital Outlay	0	0	0
Total Budget	169,799	232,331	242,694

## Performance Measures

	Actual 2011/12	Projected 2012/13	Projected 2013/14
% of Districts/Entities served	100%	96%	96%
% of Clients Satisfied	94.7%	100%	90%
% compliant with timely submission of risk assessment items .	100%	100%	100%
% of participants implemented or intend to implement	79.2%	65%	75%
% self-sufficiency	70.1%	70%	70%

## Early Childhood Winter Conf

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
<b>REVENUES</b>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	159,030	151,955	114,345	175,000	175,000
5730 - Local Rev-Other Entities	-	12,675	18,070	20,000	20,000
5740 - Local Revenue-Other	-	1,350	-	-	-
	<b>159,030</b>	<b>165,980</b>	<b>132,415</b>	<b>195,000</b>	<b>195,000</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	53,876	23,835	37,384	37,331	47,694
<b>Total REVENUES:</b>	<b>\$ 212,906</b>	<b>\$ 189,815</b>	<b>\$ 169,799</b>	<b>\$ 232,331</b>	<b>\$ 242,694</b>

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014 Budget
EXPENDITURES	Actual	Actual	Actual	Projected	Recommended
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	29,848	20,235	74,935	65,302	75,962
6200 - Contracted Services	86,359	104,400	54,982	71,800	71,800
6300 - Supplies & Materials	19,606	34,692	14,460	33,079	33,279
6400 - Other Operating Costs	77,093	30,488	25,423	62,150	61,653
	212,906	189,815	169,799	232,331	242,694
Total EXPENDITURES:	\$ 212,906	\$ 189,815	\$ 169,799	\$ 232,331	\$ 242,694

**PERFORMANCE RATIO:**

Revenues/Expenditures

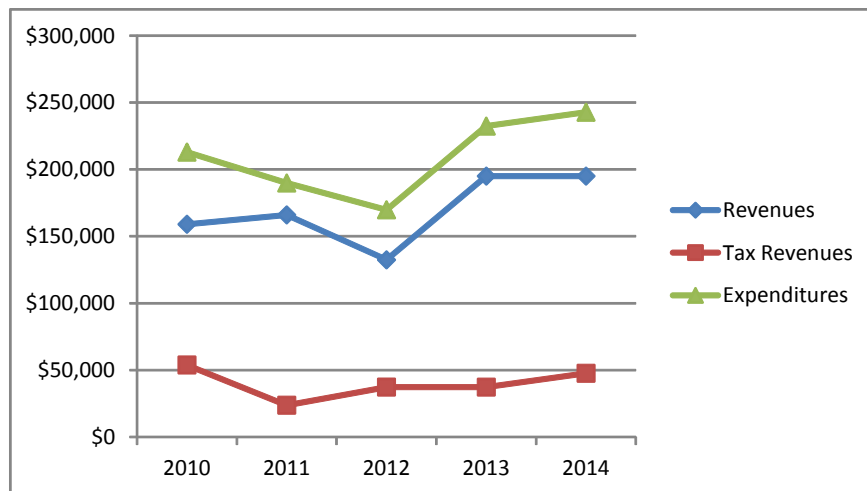
75%

87%

78%

84%

80%



**Instructional Support Services-English Language Arts**  
**307**

Program Narrative	Division 2013-2014 Objectives
To provide professional development, technical assistance, and leadership in all areas of English Language Arts K-12.	Service Delivery Objective
	1. Instructional Support core will provide services to 96% of the public school districts within Harris County and a minimum of 25 other educational entities.
	Client Satisfaction Objective
	2. 90% of participants will express satisfaction with Core professional development.
	Compliance Objective
	3. ISS Core will be 100% compliant with reviewed procedures on the internal and HCDE level.
	Outcomes Objective
	4. 85% of workshop participants will report implementing learning from the training attended.
	Financial Objective
5. ISS will be 70% self-supporting for the13-14 school year.	

Division Goals	Prior Year Highlights
<p>Instructional Support Services (ISS) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education.</p> <p>The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus.</p> <p>One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.</p>	<p>ISS provided services to all 26 districts (100%) within Harris County. In addition, 85 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 94.7% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction). The average score was 3.69</p>

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
X	X	X	X	X	X		Actual	Projected	Budget
<b>Personnel Allocations</b>						Payroll	70,465	56,399	71,912
Position		11/12	12/13	13/14		Contracted Services	26,608	65,857	191,260
Consultant		1	.67	.67		Supplies & Materials	12,244	8,540	11,300
Secretary		.50	.50	.50		Other Operating Expenses	6,254	15,650	31,199
						Capital Outlay	0	0	0
						Total Budget	115,571	146,446	305,671
Total		1.50	1.17	1.17					

Performance Measures	Actual	Projected	Projected
	2011/12	2012/13	2013/14
Districts/entities served	100%	96%	96%
Client satisfaction	94.7%	100%	90%
Internal compliance	100%	100%	100%
Clients reporting implementation of learning	79.2%	65%	75%
Ration of expenditures to revenue	70.1%	70%	70%



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

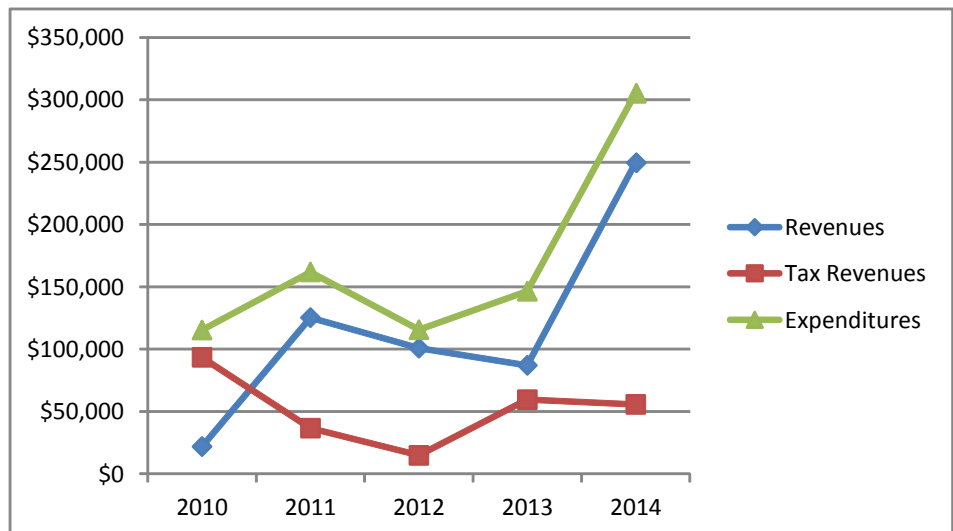
## English Language Arts

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	21,825	125,276	87,582	87,000	250,000
5740 - Local Revenue-Other	-	-	13,200	-	-
	21,825	125,276	100,782	87,000	250,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	93,477	36,601	14,789	59,446	55,671
Total <b>REVENUES:</b>	\$ 115,302	\$ 161,877	\$ 115,571	\$ 146,446	\$ 305,671

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	87,337	104,421	70,465	56,644	71,912
6200 - Contracted Services	6,420	35,653	26,608	59,762	191,260
6300 - Supplies & Materials	10,605	9,463	12,244	8,040	11,300
6400 - Other Operating Costs	10,940	12,341	6,254	22,000	31,199
	115,302	161,877	115,571	146,446	305,671
Total <b>EXPENDITURES:</b>	\$ 115,302	\$ 161,877	\$ 115,571	\$ 146,446	\$ 305,671

### PERFORMANCE RATIO:

Revenues/Expenditures	19%	77%	87%	59%	82%
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## Instructional Support Services-Math 302

Program Narrative	Division 2013-2014 Objectives
Provide Mathematics professional development and technical assistance to public and private schools.	Service Delivery Objective
	1. Instructional Support core will provide services to 96% of the public school districts within Harris County and a minimum of 25 other educational entities.
	Client Satisfaction Objective
	2. 90% of participants will express satisfaction with Core professional development.
	Compliance Objective
	3. ISS Core will be 100% compliant with selected procedures of the division, HCDE and where appropriate on the external level.
	Outcomes Objective
	4. 65% of workshop participants will report implemented or intend to implement learning from the training attended.
	Financial Objective
	5. ISS will be 70% self-supporting for the 2013-2014 budget year.

Division Goals	Prior Year Highlights
Instructional Support Services (ISS) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	ISS provided services to all 26 districts (100%) within Harris County. In addition, 85 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 94.7% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction). The average score was 3.69

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5 X	Goal 6		2011/12 Actual	2012/13 Projected	2013/14 Budget
<b>Personnel Allocations</b>						Payroll	87,309	100,268	106,213
Position	11/12	12/13	13/14			Contracted Services	4,987	28,140	208,200
C4	.33	.33	.33			Supplies & Materials	2,857	6,537	10,487
P6	1.0	1.0	1.0			Other Operating Expenses	6,736	13,469	20,051
						Total Budget	101,889	148,412	344,951
Total	1.33	1.33	1.33						
<b>Performance Measures</b>						<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	
						<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	
% of Districts/Entities served						100%	96%	96%	
% of Clients Satisfied						94.7%	100%	90%	
% compliant with timely submission of risk assessment items .						100%	100%	100%	
% of participants implemented or intend to implement						79.2%	65%	75%	
% self sufficiency						70.1%	70%	70%	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

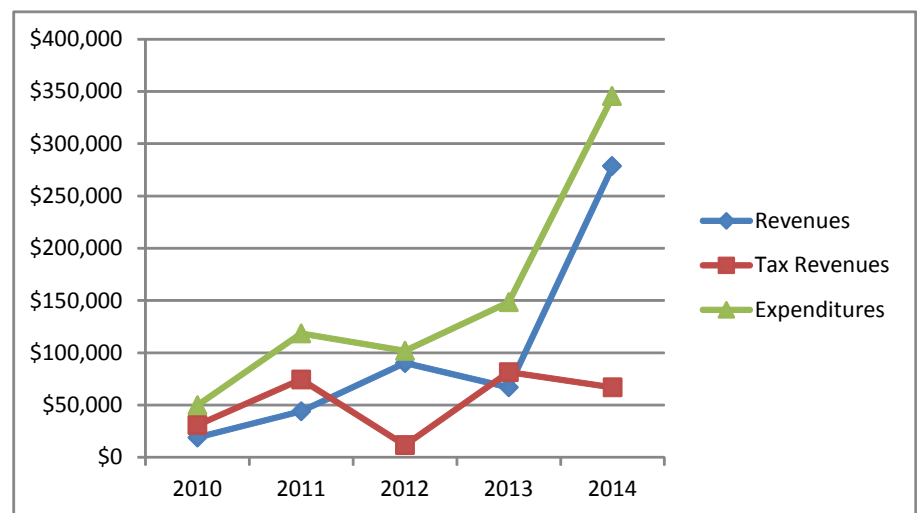
Math

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	18,772	42,766	89,257	66,990	278,000
5740 - Local Revenue-Other	133	1,286	948	-	-
	18,905	44,052	90,205	66,990	278,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	30,905	74,442	11,684	81,422	66,952
Total <b>REVENUES</b> :	\$ 49,810	\$ 118,494	\$ 101,889	\$ 148,412	\$ 344,952

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	15,719	94,212	87,309	100,266	106,213
6200 - Contracted Services	17,476	15,101	4,987	28,140	208,200
6300 - Supplies & Materials	7,297	5,357	2,857	6,537	10,487
6400 - Other Operating Costs	9,318	3,825	6,736	13,469	20,051
	49,810	118,494	101,889	148,412	344,951
Total <b>EXPENDITURES</b> :	\$ 49,810	\$ 118,494	\$ 101,889	\$ 148,412	\$ 344,951

### PERFORMANCE RATIO:

Revenues/Expenditures	38%	37%	89%	45%	81%
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## Instructional Support Services-Professional Development

**315**

Program Narrative	Division 2013-2014 Objectives
To provide summer mini conferences to improve instructional delivery in the areas of early childhood, special education, behavior and gifted-talented.	Service Delivery Objective
	1. Instructional Support core will provide services to 96% of the public school districts within Harris County and a minimum of 25 other educational entities.
	Client Satisfaction Objective
	2. 90% of participants will express satisfaction with Core professional development.
	Compliance Objective
	3. ISS Core will be 100% compliant with selected procedures of the division, HCDE and where appropriate on the external level.
	Outcomes Objective
	4. 65% of workshop participants will report implemented learning from the training attended.
	Financial Objective
	5. ISS will be 70% self-supporting for the 2013-2014 budget year.

Division Goals	Prior Year Highlights
Instructional Support Services (ISS) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	ISS provided services to all 26 districts (100%) within Harris County. In addition, 85 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 94.7% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction). The average score was 3.69

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5 X	Goal 6		2011/12 Actual	2012/13 Projected	2013/14 Budget
Personnel Allocations						Payroll	0	0	0
Position						Contracted Services	5,700	15,500	26,500
N/A						Supplies & Materials	1,336	10,000	7,000
						Other Operating Expenses	1,175	3,500	5,500
						Capital Outlay	0	0	0
						Total Budget	8,210	29,000	39,000
Total									

Performance Measures		Actual 2011/12	Projected 2012/13	Projected 2013/14
% of Districts/Entities served		100%	96%	96%
% of Clients Satisfied		94.7%	100%	90%
% compliant with timely submission of risk assessment items .		100%	100%	100%
% of participants implemented or intend to implement		79.2%	65%	75%
% self-sufficiency		70.1%	70%	70%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

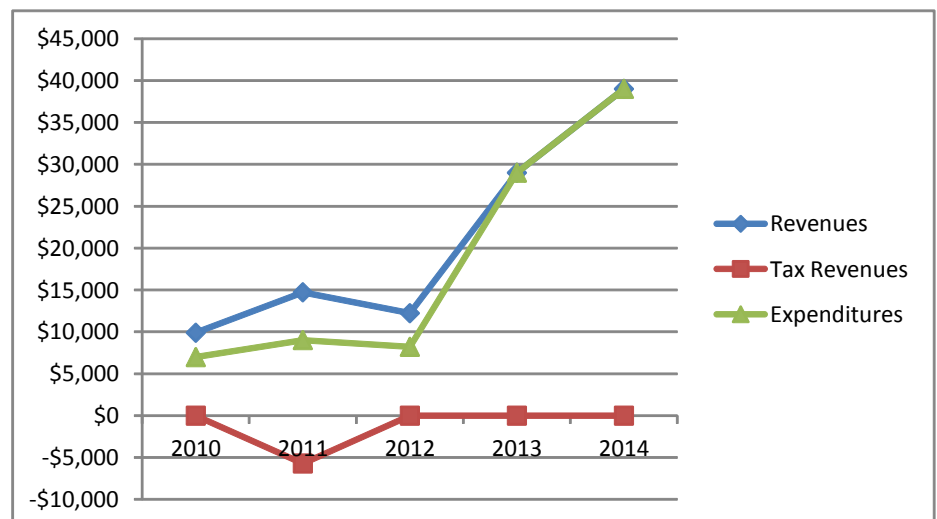
## Professional Development

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	9,900	14,725	12,225	28,000	38,000
5730 - Local Rev-Other Entities	-	-	-	1,000	1,000
	9,900	14,725	12,225	29,000	39,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	-	(5,709)	-	-	-
<b>Total REVENUES:</b>	<b>\$ 9,900</b>	<b>\$ 9,016</b>	<b>\$ 12,225</b>	<b>\$ 29,000</b>	<b>\$ 39,000</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	-	458	-	-	-
6200 - Contracted Services	5,455	5,500	5,700	14,900	26,500
6300 - Supplies & Materials	819	1,161	1,336	10,000	7,000
6400 - Other Operating Costs	711	1,896	1,175	4,100	5,500
	6,985	9,016	8,210	29,000	39,000
<b>Total EXPENDITURES:</b>	<b>\$ 6,985</b>	<b>\$ 9,016</b>	<b>\$ 8,210</b>	<b>\$ 29,000</b>	<b>\$ 39,000</b>

### PERFORMANCE RATIO:

Revenues/Expenditures	142%	163%	149%	100%	100%
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## Instructional Support Services-Science

**303**

Program Narrative	Division 2013-2014 Objectives
Provides science professional development and technical assistance to public and private schools.	Service Delivery Objective
	1. Instructional Support core will provide services to 96% of the public school districts within Harris County and a minimum of 25 other educational entities.
	Client Satisfaction Objective
	2. 90% of participants will express satisfaction with Core professional development.
	Compliance Objective
	3. ISS will be 100% compliant with selected procedures of the division, HCDE and where appropriate on the external level.
	Outcomes Objective
	4. 65% of workshop participants will report implementing learning from the training attended.
	Financial Objective
	5. ISS will be 70% self-supporting for the 2013-2014 budget year.

Division Goals	Prior Year Highlights
Instructional Support Services (ISS) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	ISS provided services to all 26 districts (100%) within Harris County. In addition, 85 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 94.7% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction). The average score was 3.69

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
				X			<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>						Payroll	63,142	105,226	111,276
Position		11/12	12/13	13/14		Contracted Services	0	6,731	6,731
Consultant		1	1	1		Supplies & Materials	13,362	34,281	34,281
Secretary		.33	.33	.33		Other Operating Expenses	5,5843	18,906	18,549
						Total Budget	82,088	165,417	170,837
Total		1.33	1.33	1.33					
<b>Performance Measures</b>						<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	
						<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	
% of Districts/Entities served						100%	96%	96%	
% of Clients Satisfied						94.7%	100%	90%	
% compliant with timely submission of risk assessment items .						100%	100%	100%	
% of participants implemented or intend to implement						79.2%	65%	75%	
% self sufficiency						70.1%	70%	70%	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

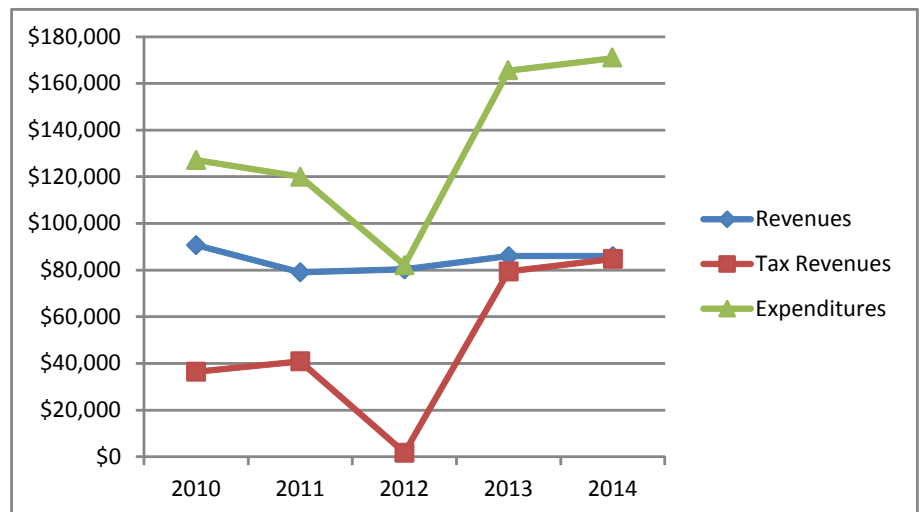
Science

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	53,219	79,065	60,388	86,000	86,000
5740 - Local Revenue-Other	-	25	(45)	-	-
5790 - Local Rev-Local Grants	37,484	-	20,000	-	-
	<b>90,703</b>	<b>79,090</b>	<b>80,343</b>	<b>86,000</b>	<b>86,000</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	36,468	40,930	1,746	79,417	84,837
<b>Total REVENUES:</b>	<b>\$ 127,171</b>	<b>\$ 120,019</b>	<b>\$ 82,088</b>	<b>\$ 165,417</b>	<b>\$ 170,837</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	91,679	86,734	63,142	105,226	111,276
6200 - Contracted Services	16,674	6,617	-	6,731	6,731
6300 - Supplies & Materials	11,028	16,405	13,362	34,281	34,281
6400 - Other Operating Costs	7,790	10,263	5,584	19,179	18,549
	<b>127,171</b>	<b>120,019</b>	<b>82,088</b>	<b>165,417</b>	<b>170,837</b>
<b>Total EXPENDITURES:</b>	<b>\$ 127,171</b>	<b>\$ 120,019</b>	<b>\$ 82,088</b>	<b>\$ 165,417</b>	<b>\$ 170,837</b>

### PERFORMANCE RATIO:

Revenues/Expenditures	71%	66%	98%	52%	50%
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## Instructional Support Services-Social Studies

**308**

### Program Narrative

Provide staff development and training for teachers K-12 social studies at both the public and private school level.

### Division 2013-2014 Objectives

#### Service Delivery Objective

1. Instructional Support core will provide services to 96% of the public school districts within Harris County and a minimum of 25 other educational entities.

#### Client Satisfaction Objective

2. 90% of participants will express satisfaction with Core professional development.

#### Compliance Objective

3. ISS Core will be 100% compliant with selected procedures of the division, HCDE and where appropriate on the external level.

#### Outcomes Objective

4. 65% of workshop participants will report implemented or intend to implement learning from the training attended.

#### Financial Objective

5. ISS will be 70% self-supporting for the 2013-2014 budget year

### Division Goals

Instructional Support Services (ISS) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.

### Prior Year Highlights

ISS provided services to all 26 districts (100%) within Harris County. In addition, 85 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 94.7% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction). The average score was 3.69

### HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6
				X	
Personnel Allocations					
Position	11/12	12/13	13/14		
Specialist	0	1	1		
Secretary	.50	.50	.50		
Total	0.50	1.50	1.50		

### General Operating Fund Expenditures by Object

	2011/12	2012/13	2013/14
	Actual	Projected	Budget
Payroll	70,077	63,048	74,523
Contracted Services	10,863	33,202	21,000
Supplies & Materials	7,795	5,546	5,546
Other Operating Expenses	3,609	13,400	12,190
Capital Outlay	0	0	0
Total Budget	92,343	115,196	113,259

### Performance Measures

	Actual	Projected	Projected
	2011/12	2012/13	2013/14
% of Districts/Entities served	100%	96%	96%
% of Clients Satisfied	94.7%	100%	90%
% compliant with timely submission of risk assessment items .	100%	100%	100%
% of participants implemented or intend to implement	79.2%	65%	75%
% self sufficiency	70.1%	70%	70%



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

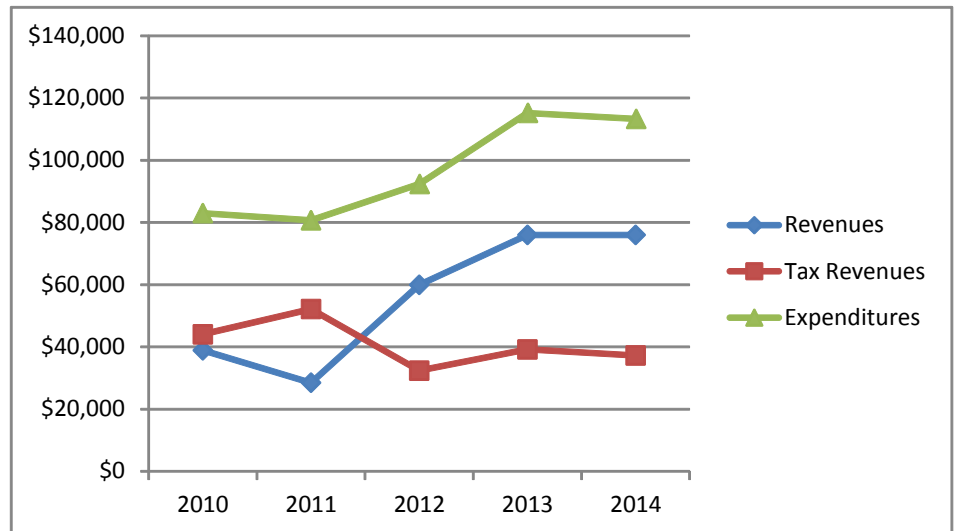
## Social Studies

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	38,927	28,511	60,012	76,000	76,000
5740 - Local Revenue-Other	-	-	(50)	-	-
	38,927	28,511	59,962	76,000	76,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	44,045	52,178	32,381	39,196	37,259
Total <b>REVENUES</b> :	\$ 82,972	\$ 80,689	\$ 92,343	\$ 115,196	\$ 113,259

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	9,987	18,219	70,077	63,048	74,523
6200 - Contracted Services	62,663	49,349	10,863	33,202	21,000
6300 - Supplies & Materials	5,420	7,337	7,795	5,546	5,546
6400 - Other Operating Costs	4,902	5,783	3,609	13,400	12,190
	82,972	80,689	92,343	115,196	113,259
Total <b>EXPENDITURES</b> :	\$ 82,972	\$ 80,689	\$ 92,343	\$ 115,196	\$ 113,259

### PERFORMANCE RATIO:

Revenues/Expenditures	47%	35%	65%	66%	67%
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## Instructional Support Services-Speaker Series

**314**

### Program Narrative

To provide educators with an instructional leadership series featuring nationally recognized educational leaders who will provide training on current research and timely trends. Legal issues as well as guidance on state assessment changes have also been included since 2010.

### Division 2013-2014 Objectives

#### Service Delivery Objective

1. Instructional Support core will provide services to 96% of the public school districts within Harris County and a minimum of 25 other educational entities.

#### Client Satisfaction Objective

2. 90% of participants will express satisfaction with Core professional development.

#### Compliance Objective

3. ISS Core will be 100% compliant with selected procedures of the division, HCDE and where appropriate on the external level.

#### Outcomes Objective

4. 65% of workshop participants will report implemented or intend to implement learning from the training attended.

#### Financial Objective

5. ISS will be 70% self-supporting for the 2013-2014 budget year.

### Division Goals

Instructional Support Services (ISS) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special educational. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.

### Prior Year Highlights

ISS provided services to all 26 districts (100%) within Harris County. In addition, 85 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 94.7% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction). The average score was 3.69

### HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6
				X	
Personnel Allocations					
Position	11/12	12/13	13/14		
N/A					
Total	0	0	0		

### General Operating Fund Expenditures by Object

	2011/12	2012/13	2013/14
	Actual	Projected	Budget
Payroll	0	0	0
Contracted Services	0	30,100	125,000
Supplies & Materials	2,314	8,165	24,000
Other Operating Expenses	2,859	10,600	6,500
Total Budget	5,173	48,865	155,500

Performance Measures	Actual	Projected	Projected
	2011/12	2012/13	2013/14
% of Districts/Entities served	100%	96%	96%
% of Clients Satisfied	94.7%	100%	90%
% compliant with timely submission of risk assessment items .	100%	100%	100%
% of participants implemented or intend to implement	79.2%	65%	75%
% self sufficiency	70.1%	70%	70%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

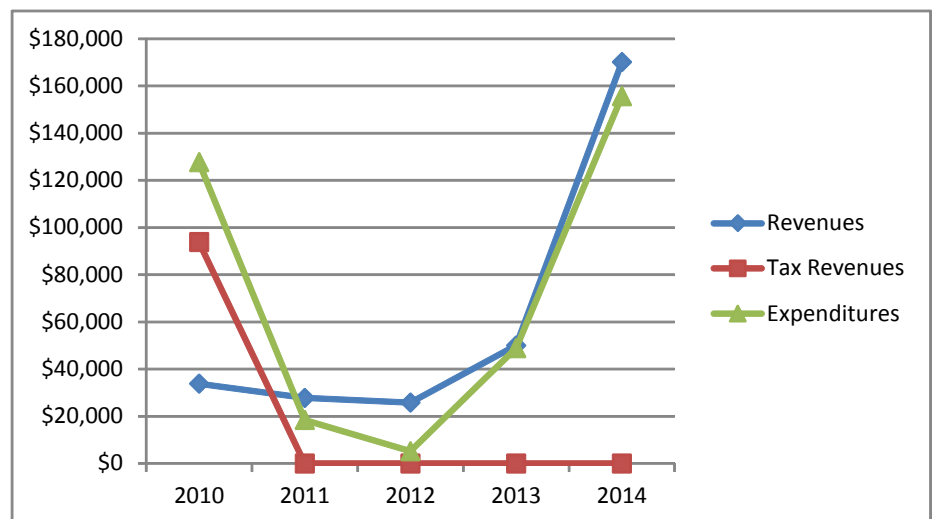
Speaker Series

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	33,844	27,784	25,833	50,000	170,000
5710 - Local Property Taxes	93,708		-		-
	127,552	27,784	25,833	50,000	170,000
Total <b>REVENUES</b> :	\$ 127,552	\$ 27,784	\$ 25,833	\$ 50,000	\$ 170,000

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6200 - Contracted Services	123,790	13,319	-	30,100	125,000
6300 - Supplies & Materials	1,096	2,136	2,314	8,165	24,000
6400 - Other Operating Costs	2,666	2,976	2,859	10,600	6,500
	127,552	18,430	5,173	48,865	155,500
Total <b>EXPENDITURES</b> :	\$ 127,552	\$ 18,430	\$ 5,173	\$ 48,865	\$ 155,500

### PERFORMANCE RATIO:

Revenues/Expenditures	27%	151%	499%	102%	109%
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## Instructional Support Services-Special Education 313

Program Narrative	Division 2013-2014 Objectives
To provide staff development and training for K-12 teachers working with students with disabilities. The content and training provided reflects legislative mandates and best practices in special education.	Service Delivery Objective
	1. Instructional Support core will provide services to 96% of the public school districts within Harris County and a minimum of 25 other educational entities.
	Client Satisfaction Objective
	2. 90% of participants will express satisfaction with Core professional development.
	Compliance Objective
	3. ISS Core will be 100% compliant with selected procedures of the division, HCDE and where appropriate on the external level.
	Outcomes Objective
	4. 65% of workshop participants will report implemented or intend to implement learning from the training attended.
	Financial Objective
	5. ISS will be 70% self-supporting for the 2013-2014 budget year.

Division Goals	Prior Year Highlights
Instructional Support Services (ISS) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	ISS provided services to all 26 districts (100%) within Harris County. In addition, 85 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 94.7% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction). The average score was 3.69

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5 X	Goal 6		2011/12 Actual	2012/13 Projected	2013/14 Budget
<b>Personnel Allocations</b>						Payroll	28,778	25,563	29,662
Position	11/12	12/13	13/14			Contracted Services	6,950	9,102	8,575
Secretary	.33	.30	.55			Supplies & Materials	2,147	2,227	1,477
						Other Operating Expenses	2,382	5,529	2,704
						Capital Outlay	0	0	0
						Total Budget	40,258	42,421	42,418
Total	0.33	0.30	.55						
Performance Measures						Actual 2011/12	Projected 2012/13	Projected 2013/14	
% of Districts/Entities served						100%	96%	96%	
% of Clients Satisfied						94.7%	100%	90%	
% compliant with timely submission of risk assessment items .						100%	100%	100%	
% of participants implemented or intend to implement						79.2%	65%	75%	
% self sufficiency						70.1%	70%	70%	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

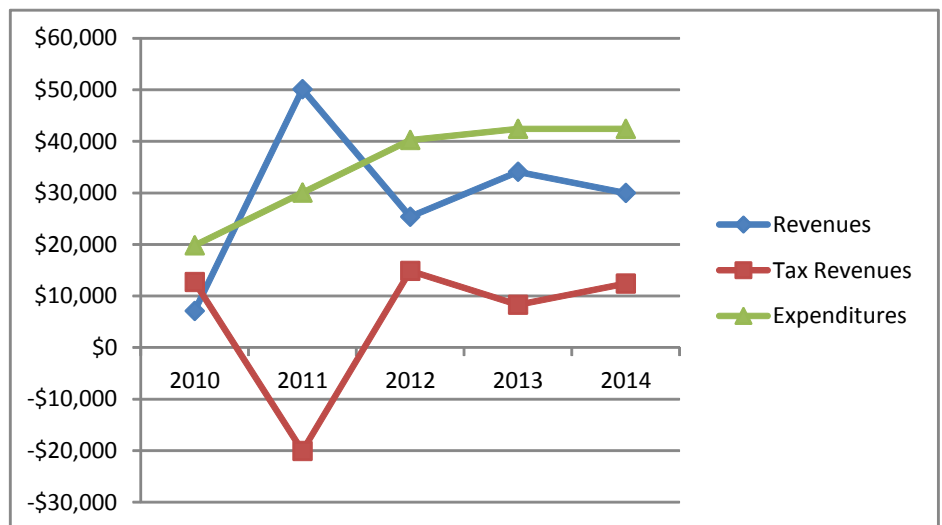
## Special Education

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	7,110	50,107	25,379	30,000	30,000
5790 - Local Rev-Local Grants	-	-	-	4,102	-
	7,110	50,107	25,379	34,102	30,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	12,722	(20,049)	14,880	8,319	12,418
Total <b>REVENUES</b> :	\$ 19,832	\$ 30,058	\$ 40,258	\$ 42,421	\$ 42,419

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	9,987	11,110	28,778	25,563	29,662
6200 - Contracted Services	7,193	13,337	6,950	9,102	8,575
6300 - Supplies & Materials	2,011	3,269	2,147	2,227	1,477
6400 - Other Operating Costs	641	2,341	2,382	5,529	2,704
	19,832	30,058	40,258	42,421	42,418
Total <b>EXPENDITURES</b> :	\$ 19,832	\$ 30,058	\$ 40,258	\$ 42,421	\$ 42,418

### PERFORMANCE RATIO:

Revenues/Expenditures	36%	167%	63%	80%	71%
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**Purchasing Services-Internal Purchasing Support  
950**

<b>Program Narrative</b> The internal purchasing division is responsible for converting approved requisitions into purchase orders, creating RFP and ITB documents for the formal bidding process, training requisition generators and processing HCDE contracts.	<b>Division 2013-2014 Objectives</b> Service Delivery Objective 1. Internal Purchasing will provide purchasing Pentamotion training for 20 HCDE staff. Client Satisfaction Objective 2. 90% of the HCDE clients will be satisfied with purchasing services. Compliance Objective 3. Division will be 100% compliant with procedures of the division. Outcomes Objective 4. 85% of requisitions will be processed within 2 days of final approval. Financial Objective 5. Division support charges will not exceed approved budget.
<b>Division Goals</b> To maintain a high level of customer service.	<b>Prior Year Highlights</b> Internal purchasing was able to process all HCDE contracts with the new Contract Coordinator position.

HCDE Goals						General Operating Fund Expenditures by Object																																							
Goal 1 X	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14																																				
							Actual	Projected	Budget																																				
<div>Personnel Allocations</div> <table><tr><th>Position</th><th>11/12</th><th>12/13</th><th>13/14</th></tr><tr><td>Director</td><td>1</td><td>1</td><td>1</td></tr><tr><td>Contract Manager</td><td>1</td><td>1</td><td>1</td></tr><tr><td>Coordinator</td><td>0</td><td>0</td><td>2</td></tr><tr><td>Senior Buyer</td><td>1</td><td>1</td><td>0</td></tr><tr><td>Buyer</td><td>1</td><td>1</td><td>0</td></tr><tr><td>Purchasing Clerk I</td><td>1</td><td>1</td><td>1</td></tr><tr><td>Purchasing Quality Specialist</td><td>1</td><td>1</td><td>0</td></tr><tr><td>Total</td><td>5</td><td>5</td><td>5</td></tr></table>						Position	11/12	12/13	13/14	Director	1	1	1	Contract Manager	1	1	1	Coordinator	0	0	2	Senior Buyer	1	1	0	Buyer	1	1	0	Purchasing Clerk I	1	1	1	Purchasing Quality Specialist	1	1	0	Total	5	5	5	Payroll	316,101	359,248	386,507
						Position	11/12	12/13	13/14																																				
						Director	1	1	1																																				
						Contract Manager	1	1	1																																				
						Coordinator	0	0	2																																				
						Senior Buyer	1	1	0																																				
						Buyer	1	1	0																																				
						Purchasing Clerk I	1	1	1																																				
						Purchasing Quality Specialist	1	1	0																																				
						Total	5	5	5																																				
Contracted Services	18,364	27,400	20,600																																										
Supplies & Materials	4,048	20,098	18,500																																										
Other Operating Expenses	9,709	22,400	24,310																																										
Facility Charges	7,192	8,953	8,715																																										
Total Budget	355,414	438,099	458,632																																										
Performance Measures						Actual	Projected	Projected																																					
						2011/12	2012/13	2013/14																																					
Number of HCDE staff attending purchasing training						20	20	20																																					
Percentage of HCDE clients satisfied with the purchasing services.						85%	85%	90%																																					
Percentage compliant with timely submission of risk assessment items .						100%	100%	100%																																					
Percentage of requisitions processed with 2 days of final approval						85%	85%	85%																																					
Average cost to process a purchase order						\$110	\$110	Not exceed budget																																					

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

# Purchasing Support Services

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	327,511	373,428	355,414	438,099	458,632
Total <b>REVENUES</b> :	<u>\$ 327,511</u>	<u>\$ 373,428</u>	<u>\$ 355,414</u>	<u>\$ 438,099</u>	<u>\$ 458,632</u>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	269,293	333,798	316,101	359,248	386,507
6200 - Contracted Services	49,443	10,985	18,364	27,400	20,600
6300 - Supplies & Materials	(22,364)	5,977	4,048	20,098	18,500
6400 - Other Operating Costs	13,013	14,917	9,709	22,400	24,310
	<u>309,385</u>	<u>365,678</u>	<u>348,222</u>	<u>429,146</u>	<u>449,917</u>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	18,126	7,749	7,192	8,953	8,715
Total <b>EXPENDITURES</b> :	<u>\$ 327,511</u>	<u>\$ 373,428</u>	<u>\$ 355,414</u>	<u>\$ 438,099</u>	<u>\$ 458,632</u>

### PERFORMANCE RATIO:

Revenues/Expenditures

0%

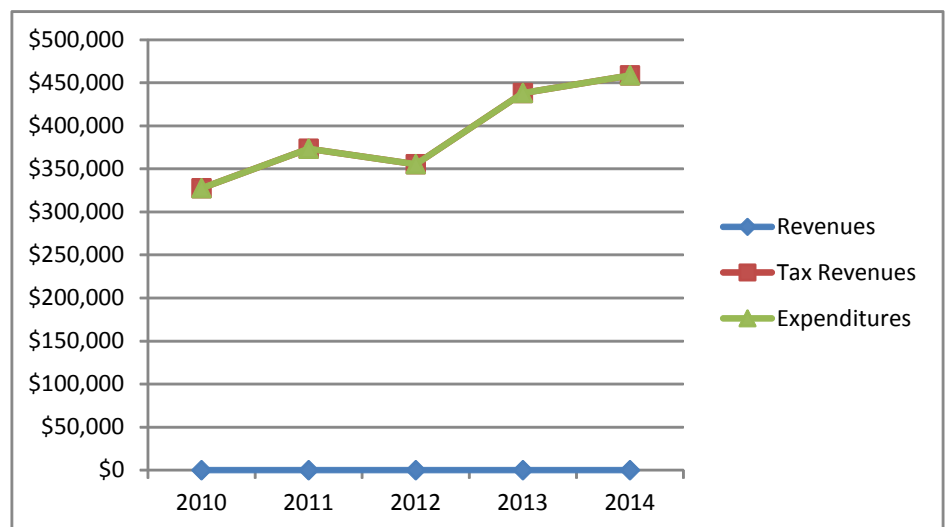
0%

0%

0%

0%

100% Support Division-a Perfomance Ratio not applicable



## Research and Evaluation 924

Program Narrative	Division 2013-2014 Objectives
Research & Evaluation provides evaluation and needs assessment services to programs and divisions of HCDE as well as to school districts and other community groups. We also coordinate the agency wide HCDE Accountability Initiative, collaborate with Resource Development in writing proposals and administer a registered IRB for the Protection of Human Subjects	<b>Service Delivery Objective</b> 1. R&E will log an average of 700 service hours per month.(based on project staff size of 6 for R&E budget codes). <b>Client Satisfaction Objective</b> 2. 90% of R&E clients will express satisfaction with services. <b>Compliance Objective</b> 3. R&E will be 100% compliant with selected procedures of the division and HCDE. <b>Outcomes Objective</b> 4. 85% of R&E clients will report that our services/products are useful. <b>Financial Objective</b> 5. The average cost of R&E services will not exceed \$80 per project/hour.

Division Goals	Prior Year Highlights
To provide quality, scientifically-based evaluation services that meet the needs of HCDE, school districts, and other community groups.	For FY12, R&E coordinated HCDE Accountability and prepared reports for 28 programs/divisions and 2 executive team members. Also conducted 22 additional internal projects (i.e. survey research, proposal evaluation designs, grant evaluation, and miscellaneous TA. The Research Coordinator for CASE conducted 13 projects involving grant evaluations, proposal evaluation design, and TA. As the Research Institute of Texas, conducted 7 external contracted evaluations and needs assessment projects with school districts, a charter school, Lunar and Planetary Institute, and Head Start grantees. Early in FY2012 R&E launched a new department wide Needs Assessment initiative, with surveys sent to over 22,000 email addresses throughout the HCDE service area and the state. NOTE: For FY2012-2013, Research and Evaluation was combined with Research Institute of Texas.

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
X					X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Personnel Allocations						Payroll	378,205	425,714	437,426
Position						Contracted Services	1,636	13,900	6,250
Director						Supplies & Materials	12,231	22,695	19,506
Research Coordinator						Other Operating Expenses	1,395	4,435	6,642
Evaluation Associate						Capital Outlay	0	0	0
Secretary						Facility Charge	18,488	23,014	22,042
Total						Total Budget	411,955	489,758	492,226

Performance Measures	Actual	Projected	Projected
	2011/12	2012/13	2013/14
Average service hour	789.83	700	700
Percent satisfied	95.3%	90%	90%
Percent HCDE compliance	100%	100%	100%
Percent report services/products are useful	89%	85%	85%
Average cost per project hour	\$45	\$90	\$90



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

## Research & Evaluation

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	-	-	-	46,500	16,000
	-	-	-	46,500	16,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	369,389	443,036	411,955	443,258	476,226
<b>Total REVENUES:</b>	<b>\$ 369,389</b>	<b>\$ 443,036</b>	<b>\$ 411,955</b>	<b>\$ 489,758</b>	<b>\$ 492,226</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	329,054	400,142	378,205	425,714	437,426
6200 - Contracted Services	8,860	4,557	1,636	13,900	6,250
6300 - Supplies & Materials	10,380	14,562	12,231	22,695	19,506
6400 - Other Operating Costs	3,003	2,214	1,395	4,435	6,642
	351,297	421,475	393,466	466,744	469,824
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	18,092	19,919	18,488	23,014	22,402
<b>Total EXPENDITURES:</b>	<b>\$ 369,389</b>	<b>\$ 441,394</b>	<b>\$ 411,955</b>	<b>\$ 489,758</b>	<b>\$ 492,226</b>

### PERFORMANCE RATIO:

Revenues/Expenditures

0%

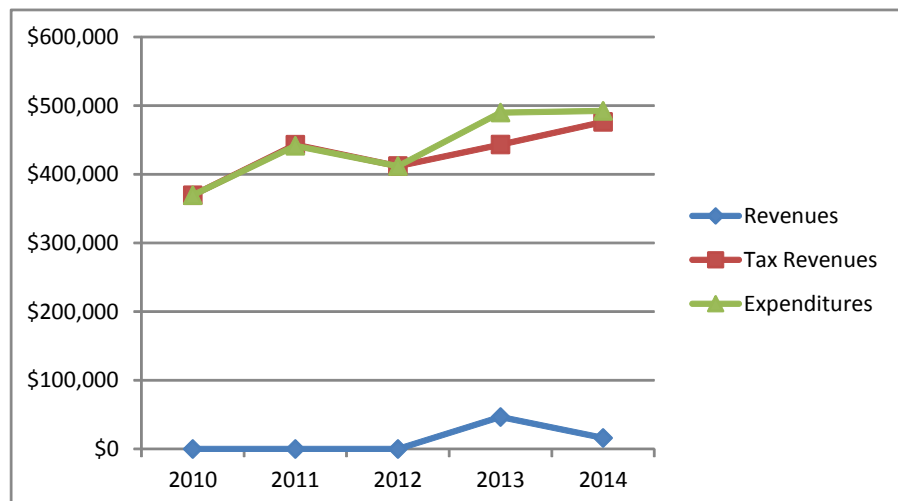
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9%

3%

100% Support Division-a Performance Ratio not applicable



## Resource Development – Center for Grants Development 923

Program Narrative	Division 2013-2014 Objectives
The purpose of the Center for Grants Development (CGD) is to effectively and efficiently utilize public and private resources through designing, directing and implementing diversified funding strategies to support programs within HCDE and Harris County school districts.	Service Delivery Objective 1. Facilitate grant assistance/related projects for 50% of the HCDE external service divisions and participating HCDE school districts.
CGD supports HCDE personnel and 25 school districts within and surrounding Harris County in their efforts to locate and obtain funds which forward new programs, or enhance or expand existing programs.	Client Satisfaction Objective 2. Ninety (90) percent of participating divisions/programs/districts will express satisfaction in the quality of services provided by the Center for Grants Development.
	Compliance Objective 3. RD will be 100% compliant with selected procedures.
	Outcomes Objective 4. Forty (40) percent of HCDE external service divisions/service districts will receive funding as a result of work facilitated by CGD.
	Financial Objective(s) 5. Tier 1: Center for Grants Development (CGD) will generate \$40 for every dollar of HCDE financial support. Tier 2: CGD will demonstrate the value of grant assistance services provided to HCDE school districts and subsidized by HCDE – based on market value.

Division Goals	Prior Year Highlights
Research public and private funding opportunities that are shared with HCDE divisions/service districts/charters.	CGD joined with seven HCDE divisions to submit fifty-six proposals (39 of which were corporate/foundation proposals submitted via Education Foundation of Harris County – non-profit arm). We continued our solicitation of corporate and private foundations that flow through the Education Foundation to HCDE programs. CGD requested over \$16 million dollars with almost \$14 million awarded.
Implement grant proposal coordination, compilation and submission services for HCDE divisions.	Since September 1998, HCDE has been awarded over \$400 million. CGD staff was directly involved in more than \$263 million of these awards. During this same time period, HCDE went from \$9 million in grant funds annually to over \$43 million annually. These funds have supported, in collaboration with the local community, the development of after-school, drop-out recovery, early childhood intervention, Head Start, mentoring, district crisis planning, and other education-related programs - serving over 300,000 infants, children, youth, and adults.
Plan, coordinate, facilitate, and initiate HCDE service district/chapter projects including, but not limited to, proposal development, grant coaching/ mentoring, proposal reviews and comments, training, etc. as requested.	Services to external entities generated over \$70 million to the Greater Houston area.
Solicit foundation and corporate grants with Education Foundation of Harris County..	

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
	X		X		X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Personnel Allocations						Payroll	268,960	308,042	456,370
Position						Contracted Services	3,395	4,190	3,950
Director						Supplies & Materials	8,811	11,433	12,415
IGS Manager						Other Operating Expenses	7,955	15,545	14,212
TCGD Manager-Specialist						Facility Charges	32,181	20,030	38,992
Development Coordinator						Total Budget	321,901	359,240	525,939
Development Associate						NOTE: Internal Grant Services and Texas Center for Grants Development were combined for FY13-14.			
Secretary									
Total									

Performance Measures	Actual	Projected	Projected
	2011/12	2012/13	2013/14
% division receiving work from IGS	70%	70%	70%
% satisfied with IGS	76.9%	90%	90%
Internal Compliance	100%	100%	100%
% of divisions receiving funding	50%	50%	50%
\$ raised compared to HCDE support	\$78.70	\$42.80	\$40.00

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

**Ctr for Grant  
Development**

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5730 - Local Rev-Other Entities	-	1,500	-	-	-
	-	1,500	-	-	-
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	280,087	325,834	321,901	359,240	525,939
<b>Total REVENUES:</b>	<b>\$ 280,087</b>	<b>\$ 327,334</b>	<b>\$ 321,901</b>	<b>\$ 359,240</b>	<b>\$ 525,939</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	224,937	266,417	268,960	308,042	456,370
6200 - Contracted Services	1,981	2,918	3,995	3,490	3,950
6300 - Supplies & Materials	13,368	8,910	8,811	12,333	12,415
6400 - Other Operating Costs	13,022	13,416	7,955	15,345	14,212
	253,308	291,661	289,720	339,210	486,947
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	26,779	34,673	32,181	20,030	38,992
<b>Total EXPENDITURES:</b>	<b>\$ 280,087</b>	<b>\$ 326,334</b>	<b>\$ 321,901</b>	<b>\$ 359,240</b>	<b>\$ 525,939</b>

### PERFORMANCE RATIO:

Revenues/Expenditures

0%

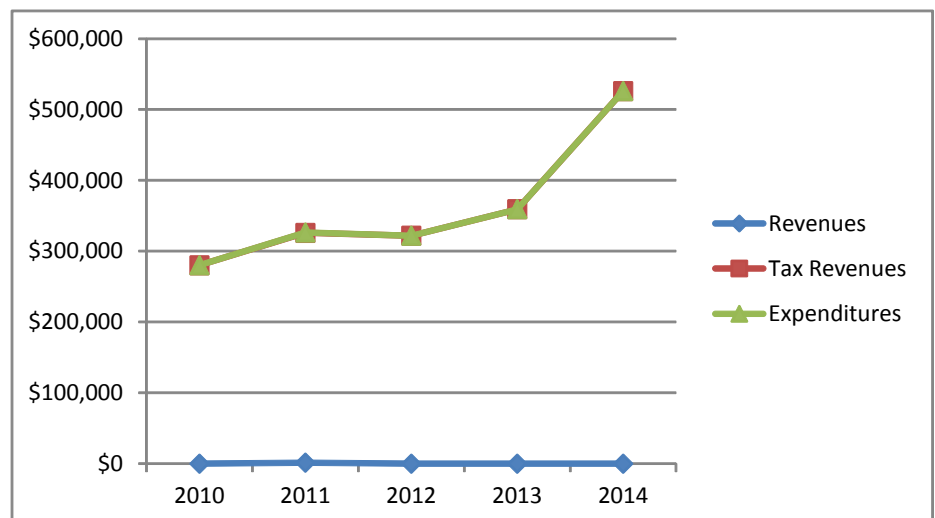
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0%

**100% Support Division-a Perfomance Ratio not applicable**



## Scholastics Arts

**312**

### Program Narrative

HCDE, as Regional Sponsor for The Scholastic Art and Writing Awards, recognizes and celebrates the outstanding talent of young writers and artists in public, private and home schools throughout Harris County. Each fall schools and districts submit the best artwork and writing of their students to HCDE to compete at the regional level. After entries are evaluated by a panel of judges, selected pieces are recognized locally and prizes are awarded to acknowledge outstanding work. Gold Key winners then go on to compete at the national level.

### Division Goals (enter 1-3)

Instructional Support Services (ISS) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education.

The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus.

One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.

### Prior Year Highlights

We received 995 writing entries and 1100 art entries. More than 90 public, private and home schools were represented. At the national level, Harris County students received 9 national art awards and 23 national writing awards.

### HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6
X	X				
Personnel Allocations					
Position	11/12	12/13	13/14		
Specialist	0	.33	.33		
Total	0	.33	.33		

### General Operating Fund Expenditures by Object

	2011/12	2012/13	2013/14
	Actual	Projected	Budget
Payroll	28,728	41,108	41,887
Contracted Services	6,444	14,000	14,000
Supplies & Materials	1,218	6,700	8,160
Other Operating Expenses	19,321	26,550	25,090
Facility Charges	4,351	5,417	5,272
Total Budget	60,062	93,775	94,409

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

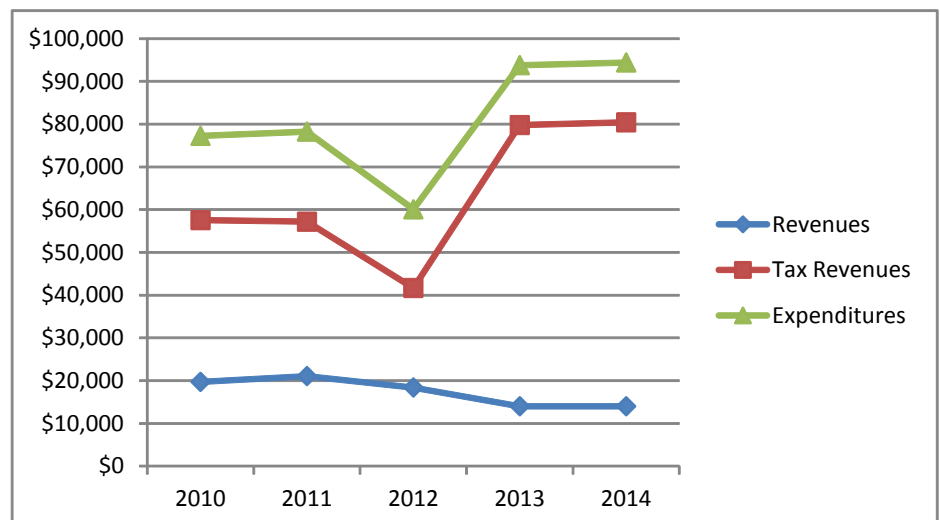
## Scholastic Arts

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5730 - Local Rev-Other Entities	14,214	14,611	13,645	8,000	8,000
5740 - Local Revenue-Other	5,500	6,455	4,755	6,000	6,000
	19,714	21,066	18,400	14,000	14,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	57,523	57,173	41,662	79,775	80,409
<b>Total REVENUES:</b>	<b>\$ 77,237</b>	<b>\$ 78,239</b>	<b>\$ 60,062</b>	<b>\$ 93,775</b>	<b>\$ 94,409</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	-	-	28,728	41,108	41,887
6200 - Contracted Services	46,098	46,310	6,444	14,000	14,000
6300 - Supplies & Materials	9,167	6,602	1,218	8,160	8,160
6400 - Other Operating Costs	17,159	20,637	19,321	25,090	25,090
	72,424	73,549	55,711	88,358	89,137
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	4,813	4,690	4,351	5,417	5,272
<b>Total EXPENDITURES:</b>	<b>\$ 77,237</b>	<b>\$ 78,239</b>	<b>\$ 60,062</b>	<b>\$ 93,775</b>	<b>\$ 94,409</b>

### PERFORMANCE RATIO:

Revenues/Expenditures	26%	27%	31%	15%	15%
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# Special Schools and Services-ABC East

131

Program Narrative	Division 2013-2014 Objectives
The ABC East assists area school districts by providing educational programs for students with special needs. We serve students with emotional disturbances, mental retardation, pervasive developmental disorders and other health impairments. We offer small class sizes staffed with certified teachers who individualize their education in age appropriate classes, ensuring academics, behavioral growth and success.	Service Delivery Objective
	100% of students enrolled in LIFE Skills for at least 18 weeks will demonstrate measurable progress in at least 2 of 4 domain areas as measured by classroom data collection.
	Client Satisfaction Objective
	2. 90% of client districts will be satisfied with services by ABC schools.
	Compliance Objective
	3. The ABC schools will be 100% compliant with certification requirements for teaching staff and selected HCDE internal procedures.
	Outcomes Objective
	4. 80% of students with adaptive behavior enrolled 12 weeks or more will advance from "daily level" to "progress level".
	Financial Objective
	5. The revenue/expenditure ratio will be 85% or higher.
Division Goals	Prior Year Highlights
To provide effective educational services to at-risk students with behavioral challenges.	110 students enrolled at ABC East. 100% of students passed school courses with an average of 5.2 credits earned. Additionally, ABC East reported an 88% student attendance rate.

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
x	x	x	x	x	x		Actual	Projected	Budget
<b>Personnel Allocations</b>						Payroll	2,388,713	2,447,981	2,529,613
Position						Contracted Services	66,287	80,500	84,450
Principal						Supplies & Materials	54,100	39,500	45,745
Assistant Principal						Other Operating Expenses	12,460	17,300	13,950
Specialist						Capital Outlay	0	0	0
Counselor						Facility Charges	345,875	430,549	419,084
School Nurse						Total Budget	2,867,435	3,015,830	3,092,842
Teacher									
Secretary									
Aide									
Total									
<b>Performance Measures</b>						<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	
						<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	
Percentage of students						100%	100%	100%	
Percentage of client districts satisfied						69%	100%	90%	
Percentage compliant with timely submission of risk assessment items .						100%	100%	100%	
Percentage of students						80.5%	80%	80%	
Revenue/expenditure ratio						81.5%	≥ 85%	≥ 85%	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

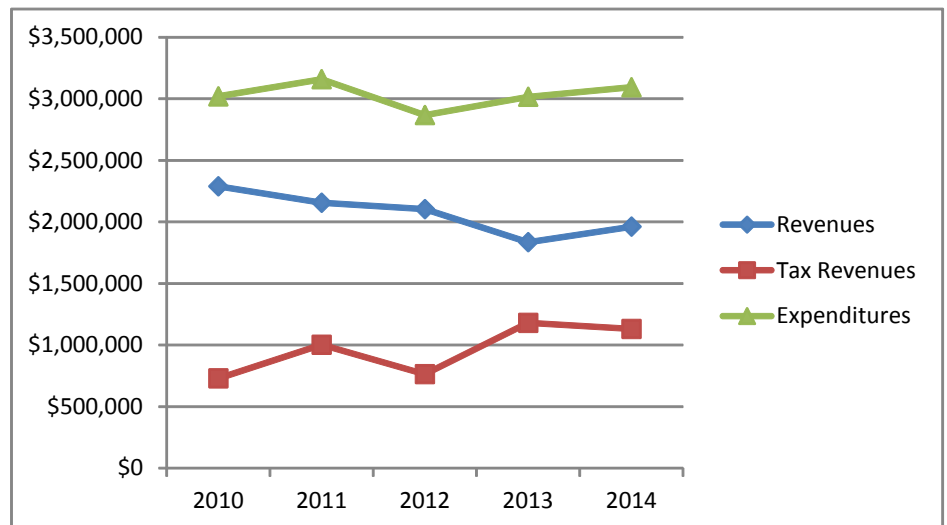
ABC East

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	2,289,200	2,155,750	2,103,550	1,835,500	1,961,900
	2,289,200	2,155,750	2,103,550	1,835,500	1,961,900
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	729,915	1,002,712	763,885	1,180,330	1,130,942
Total <b>REVENUES</b> :	\$ 3,019,115	\$ 3,158,462	\$ 2,867,435	\$ 3,015,830	\$ 3,092,842

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	2,461,640	2,688,853	2,388,713	2,447,981	2,529,613
6200 - Contracted Services	109,633	60,635	66,287	80,500	84,450
6300 - Supplies & Materials	38,667	25,139	54,100	38,590	45,745
6400 - Other Operating Costs	18,608	11,179	12,460	18,210	13,950
	2,628,548	2,785,806	2,521,560	2,585,281	2,673,758
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	390,567	372,656	345,875	430,549	419,084
Total <b>EXPENDITURES</b> :	\$ 3,019,115	\$ 3,158,462	\$ 2,867,435	\$ 3,015,830	\$ 3,092,842

### PERFORMANCE RATIO:

Revenues/Expenditures	76%	68%	73%	61%	63%
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**Special Schools and Services-ABC West**  
**132**

**Program Narrative**

The ABC West assists area school districts by providing educational programs for students with special needs. We serve students with emotional disturbances, mental retardation, pervasive developmental disorders and other health impairments. We offer small class sizes staffed with certified teachers who individualize their education in age appropriate classes, ensuring academics, behavioral growth and success.

**Division 2013-2014 Objectives**

Service Delivery Objective

1. 90% of students will have an ARD meeting within two weeks of starting school.

Client Satisfaction Objective

2. 90% of client districts will be satisfied with services by ABC schools.

Compliance Objective

3. The ABC schools will be 100% compliant with certification requirements for teaching staff and selected HCDE internal procedures.

Outcomes Objective

4. 80% of students with emotional disturbances enrolled 12 weeks or more will advance from "daily level" to "progress level".

Financial Objective

5. The revenue/expenditure ratio will be 85% or higher.

**Division Goals**

To provide effective educational services to at-risk students with behavioral challenges.

**Prior Year Highlights**

Seventy-six students enrolled at ABC West. 100% of students passed school courses with an average of 5.2 credits earned. Additionally, ABC West reported a 90% student attendance rate.

**HCDE Goals**

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6
X	X	X	X	X	X
Personnel Allocations					
Position	11/12	12/13	13/14		
Principal	1	1	1		
Assistant Principal	2	2	2		
Specialist	0.4	1.9	1.9		
Counselor	1	1	1		
School Nurse	1	1	1		
Teacher	20	18	18		
Secretary	2	2	1		
Aide	19	16	16		
Total	46.40	42.90	41.90		

**General Operating Fund Expenditures by Object**

	2011/12	2012/13	2013/14
	Actual	Projected	Budget
Payroll	2,203,137	2,280,577	2,502,908
Contracted Services	74,755	82,013	80,812
Supplies & Materials	53,670	35,059	31,064
Other Operating Expenses	19,302	23,476	19,344
Capital Outlay	0	0	0
Facility Charges	171,352	213,301	207,320
Total Budget	2,522,217	2,634,426	2,841,748

Performance Measures	Actual	Projected	Projected
	2011/12	2012/13	2013/14
Percentage of students	100%	100%	100%
Percentage of client districts satisfied	69%	100%	90%
Percentage compliant with timely submission of risk assessment items .	100%	100%	100%
Percentage of students	80.5%	80%	80%
Revenue/expenditure ratio	81.5%	≥ 85%	≥ 85%



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

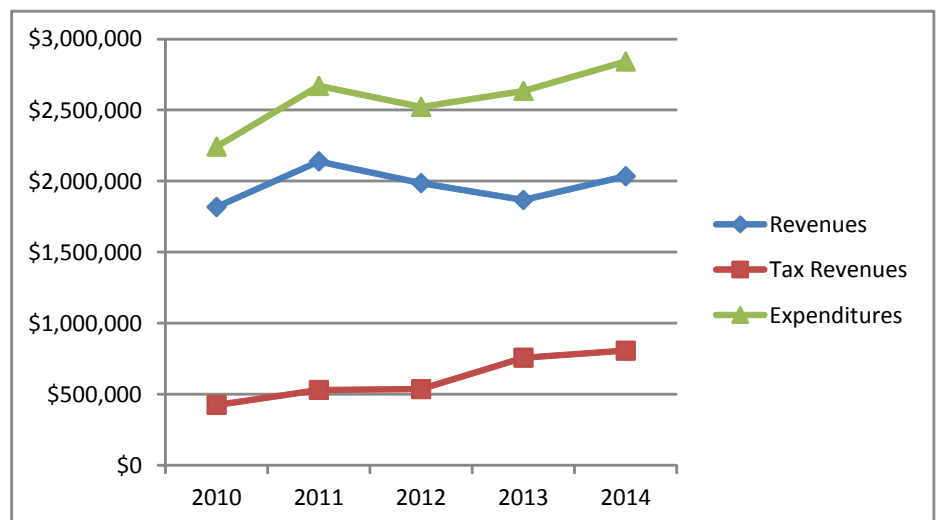
ABC West

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	1,817,800	2,139,000	1,986,100	1,867,300	2,034,700
5740 - Local Revenue-Other	-	-	18	-	-
	1,817,800	2,139,000	1,986,118	1,867,300	2,034,700
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	425,029	530,690	536,099	757,630	807,048
<b>Total REVENUES:</b>	<b>\$ 2,242,829</b>	<b>\$ 2,669,690</b>	<b>\$ 2,522,217</b>	<b>\$ 2,624,930</b>	<b>\$ 2,841,748</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	1,914,144	2,359,453	2,203,137	2,280,577	2,502,908
6200 - Contracted Services	70,963	74,151	74,755	82,013	80,812
6300 - Supplies & Materials	32,000	21,715	53,670	35,059	31,064
6400 - Other Operating Costs	38,881	29,753	19,302	23,476	19,344
	2,055,988	2,485,073	2,350,865	2,421,125	2,634,128
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	186,841	184,620	171,352	213,301	207,620
<b>Total EXPENDITURES:</b>	<b>\$ 2,242,829</b>	<b>\$ 2,669,693</b>	<b>\$ 2,522,217</b>	<b>\$ 2,634,426</b>	<b>\$ 2,841,748</b>

### PERFORMANCE RATIO:

Revenues/Expenditures	81%	80%	79%	71%	72%
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## Special Schools and Services-Early Childhood Intervention-Keep Pace-Local 112

### Program Narrative

ECI is Part C of the Individuals with Disabilities Act. ECI Keep Pace is a Federal, State, and locally funded program providing support and services to families with children birth to 3 yrs. with a developmental delay living in Northern Harris County and Southern Montgomery County.

### Division 2013-2014 Objectives

#### Service Delivery Objective

1. ECI Keep Pace will annually deliver 75% of planned services on the Individual Family Service Plan (IFSP).

#### Client Satisfaction Objective

2.90% of ECI families who return the Family Satisfaction Survey will agree or strongly agree with the survey questions.

#### Compliance Objective

3. Division will be 100% compliant with selected procedures of the division, HCDE, and where appropriate, on the external level.

#### Outcomes Objective

4. 95% of infants and toddlers will receive a Child Outcome Summary Form score at entry, exit, and annual, if appropriate.

#### Financial Objective

5. ECI Keep Pace will be 93% self-sustaining and will remain within the limits of the ECI 2010 grant award.

### Division Goals

Enhance child functioning and parent competencies to encourage their child's development.

Provide an average of 2 delivered services each month to children enrolled in ECI Keep Pace.

Ensure daily submission of service documentation and review of real-time data for compliance with federal, state and local regulations.

### Prior Year Highlights

Program staff participation in State Streamlining Committee and State Finance Committee Program status changed from (Needs Assistance) to (Meets Expectations).

### HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6
X	X	X	X	X	X

#### Personnel Allocations\*

Position	11/12	12/13	13/14
Director	1	1	1
Managers	6	6	5.6
Therapists/Nurses	47	39	30
EIS Professionals	47	48	36
Social Worker/Counselor	5	5	3
EIS Paraprofessionals	5	5	5
Clerical	18	30	16
Total	129	134	96.60

### General Operating Fund Expenditures by Object

	2011/12	2012/13	2013/14
	Actual	Projected	Budget
Payroll	49,308	85,807	0
Contracted Services	2,864	0	0
Supplies & Materials	0	487	0
Other Operating Expenses	189	3,095	0
Capital Outlay	0	0	0
Total Budget	52,362	89,389	0

Local budget only-grant budget totals \$6,455,225.

\*Positions paid by grants.

### Performance Measures

	Actual 2011/12	Projected 2012/13	Projected 2013/14
% of planned services on the Individual Family Service Plan (IFSP).	77.8	1503	1503
Parent responses to ECI Keep Pace Family Survey.	Data not available	6793	6793
Percent compliant with timely submission of risk assessment items .	100%	100%	100%
Percent of toddlers scoring between 5 and 7 on state instrument	99%	70%	70%
% self-sustaining	93%	93%	93%

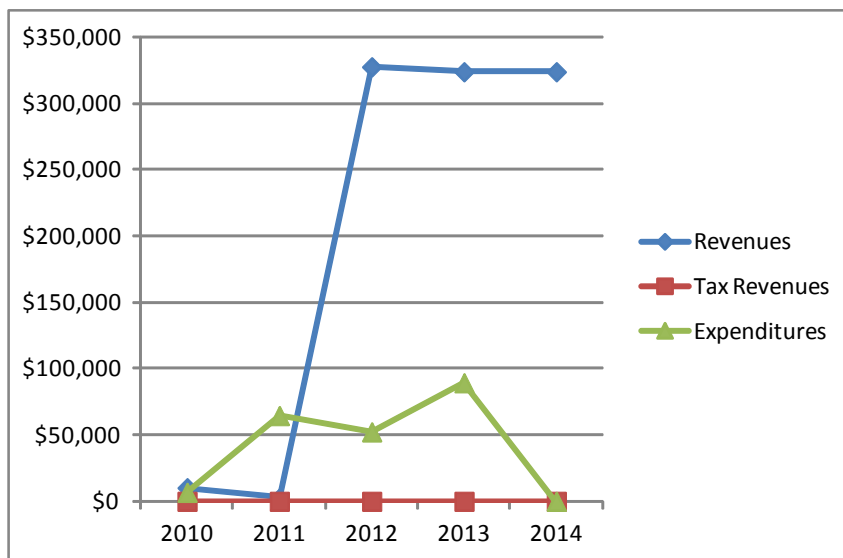
# HARRIS COUNTY DEPARTMENT OF EDUCATION

ECI Local

## Budget Trend Analysis for Fiscal Year 2013-2014

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5730 - Local Rev-Other Entities	2,250	-	-	-	-
5740 - Local Revenue-Other	8,043	2,566	327,725	324,000	324,000
	10,293	2,566	327,725	324,000	324,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	-	-	-	-	-
Total <b>REVENUES</b> :	\$ 10,293	\$ 2,566	\$ 327,725	\$ 324,000	\$ 324,000

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	-	62,092	49,308	85,807	-
6200 - Contracted Services	710	710	2,864	2,220	-
6300 - Supplies & Materials	1,985	1,350	-	487	-
6400 - Other Operating Costs	4,028	507	189	875	-
	6,723	64,658	52,362	89,389	-
Total <b>EXPENDITURES</b> :	\$ 6,723	\$ 64,658	\$ 52,362	\$ 89,389	\$ -



## Special Schools and Services-Highpoint East 970

### Program Narrative

Highpoint School East serves 6<sup>th</sup>-12<sup>th</sup> grade at-risk students who have been expelled or placed from nine client school districts. HCDE provides intensive counseling and demanding curriculum in a structured environment.

### Division 2013-2014 Objectives

#### Service Delivery Objective

1. Highpoint schools will provide transition services for 100% of the students who successfully complete the program and are returned to their client school districts.

#### Client Satisfaction Objective

2. 90% of clients will be satisfied with services provided by Highpoint schools.

#### Compliance Objective

3. Division will be 100% compliant with selected procedures of the division, HCDE, and where appropriate, on the external level.

#### Outcomes Objective

4. 80% of students enrolled in Highpoint schools will successfully complete the program.

#### Financial Objective

5. The revenue/expenditure ratio will be 85% or higher.

### Division Goals

Highpoint students in grades 9-12 enrolled for 60 days or longer will maintain a credit earned average of 2.0 per semester or higher.

Highpoint students in grades 6-8 for 60 days or longer will maintain a courses passed rate of 80% or higher.

Additionally, Highpoint student attendance rate will be 85% or higher.

### Prior Year Highlights

Highpoint School East served 458 students during the 10-11 school year; an average of 2.0 credits were earned by high school students. 100% students received a strong transition program.

### HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6
X	X	X	X	X	X

#### Personnel Allocations

Position	11/12	12/13	13/14
Principal	1	1	1
Assistant Principal	2	2	2
Counselor	2	2	1
Transition Specialist	2	2	2
School Nurse	1	1	.5
Teacher	16	16	15
Aide	3	3	3
Secretary	5	5	4
Total	32	32	28.5

### General Operating Fund Expenditures by Object

	2011/12	2012/13	2013/14
	Actual	Projected	Budget
Payroll	1,719,352	1,844,519	1,828,806
Contracted Services	237,523	265,429	248,100
Supplies & Materials	26,915	139,987	62,500
Other Operating Expenses	923	12,950	12,482
Capital Outlay	0	0	0
Facility Charges	446,597	555,929	541,124
Total Budget	\$2,431,310	\$2,818,814	\$2,693,012

### Performance Measures

	Actual	Projected	Projected
	2011/12	2012/13	2013/14
Percentage of students.	100%	100%	100%
Percentage of clients satisfied	75%	80%	90%
Percentage compliant with timely submission of risk assessment items .	100%	100%	100%
Percentage of students	85.6%	80%	80%
Revenue/expenditure ratio	103.3%	≥90%	≥90%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

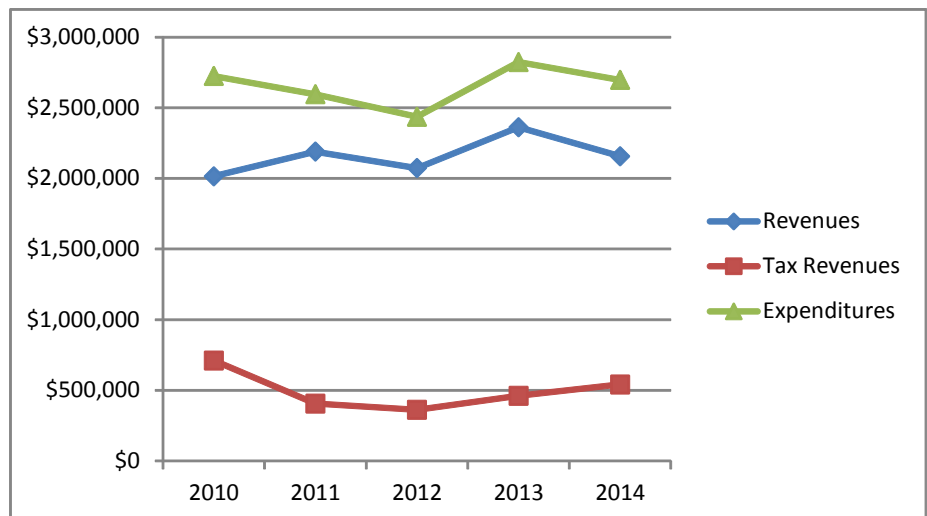
Highpoint East

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	2,005,200	2,184,920	2,068,890	2,357,500	2,151,800
5740 - Local Revenue-Other	4,548	398	-	-	-
	<b>2,009,748</b>	<b>2,185,318</b>	<b>2,068,890</b>	<b>2,357,500</b>	<b>2,151,800</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	710,835	406,128	362,420	461,314	541,212
<b>Total REVENUES:</b>	<b>\$ 2,720,583</b>	<b>\$ 2,591,446</b>	<b>\$ 2,431,310</b>	<b>\$ 2,818,814</b>	<b>\$ 2,693,012</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	1,743,525	1,837,451	1,719,352	1,844,519	1,828,806
6200 - Contracted Services	251,994	241,091	237,523	265,429	248,100
6300 - Supplies & Materials	338,262	24,154	26,915	139,987	62,500
6400 - Other Operating Costs	84,474	7,593	923	12,950	12,482
	<b>2,418,255</b>	<b>2,110,290</b>	<b>1,984,713</b>	<b>2,262,885</b>	<b>2,151,888</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	302,328	481,177	446,597	555,929	541,124
<b>Total EXPENDITURES:</b>	<b>\$ 2,720,583</b>	<b>\$ 2,591,466</b>	<b>\$ 2,431,310</b>	<b>\$ 2,818,814</b>	<b>\$ 2,693,012</b>

### PERFORMANCE RATIO:

Revenues/Expenditures	74%	84%	85%	84%	80%
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## Special Schools and Services-Highpoint North

### 971

Program Narrative	Division 2013-2014 Objectives
Highpoint School North serves 6 <sup>th</sup> -12 <sup>th</sup> grade at-risk students who have been expelled or placed from three client school districts. HCDE provides intensive counseling and demanding curriculum in a structured environment.	Service Delivery Objective
	1. Highpoint schools will provide transition services for 100% of the students who successfully complete the program and are returned to their client school districts.
	Client Satisfaction Objective
	2. 90% of clients will be satisfied with services provided by Highpoint schools.
	Compliance Objective
	3. Division will be 100% compliant with selected procedures of the division, HCDE, and where appropriate, on the external level.
	Outcomes Objective
	4. 80% of students enrolled in Highpoint schools will successfully complete the program.
	Financial Objective
	5. The revenue/expenditure ratio will be 85% or higher.

Division Goals	Prior Year Highlights
Highpoint students in grades 9-12 enrolled for 60 days or longer will maintain a credit earned average of 2.0 per semester or higher.	Highpoint School North served 334 students during the 10-11 school year. The number of days students were suspended was reduced from the previous year. Highpoint North reported a 92% student attendance rate. 100% students received a strong transition program.
Highpoint students in grades 6-8 for 60 days or longer will maintain a courses passed rate of 80% or higher.	
Highpoint students will have a 60% or higher satisfaction rating. Additionally, Highpoint student attendance rate will be 85% or higher.	

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
X	X	X	X	X	X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>						Payroll	1,225,094	1,444,479	1612,458
Position			11/12	12/13	13/14	Contracted Services	121,984	188,551	164,000
Principal			1	1	1	Supplies & Materials	45,191	52,601	91,000
Assistant Principal			1	1	2	Other Operating Expenses	2,273	13,800	4,900
Counselor			1	1	1	Capital Outlay	0	0	0
Transition Specialist			1	1	2	Facility Charges	151,264	188,294	183,280
School Nurse			1	1	.5	Total Budget	1,545,805	1,887,725	2,055,638
Teacher			10	10	11				
Aide			2	2	2				
Secretary			2	2	3				
Total			18	18	22.5				

Performance Measures	Actual	Projected	Projected
	2011/12	2012/13	2013/14
Percentage of students	100%	100%	100%
Percentage of clients satisfied	75%	80%	90%
Percentage compliant with timely submission of risk assessment items .	100%	100%	100%
Percentage of students	85.6%	80%	80%
Revenue/expenditure ratio	103.3%	≥90%	≥85%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

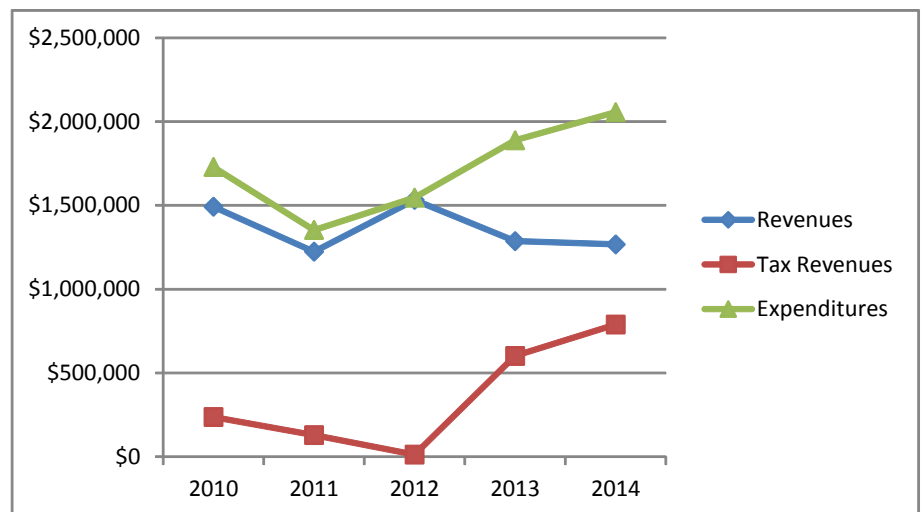
Highpoint North

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	1,491,730	1,223,870	1,532,990	1,286,300	1,266,600
	1,491,730	1,223,870	1,532,990	1,286,300	1,266,600
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	237,119	129,136	12,815	601,425	789,038
Total <b>REVENUES</b> :	\$ 1,728,849	\$ 1,353,006	\$ 1,545,805	\$ 1,887,725	\$ 2,055,638

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	1,322,407	1,074,234	1,225,094	1,444,479	1,612,458
6200 - Contracted Services	145,792	72,987	121,984	188,551	164,000
6300 - Supplies & Materials	41,804	38,524	45,191	52,601	91,000
6400 - Other Operating Costs	15,136	4,285	2,273	13,800	4,900
	1,525,139	1,190,030	1,394,542	1,699,431	1,872,358
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	203,710	162,975	151,264	188,294	183,280
Total <b>EXPENDITURES</b> :	\$ 1,728,849	\$ 1,353,006	\$ 1,545,805	\$ 1,887,725	\$ 2,055,638

### PERFORMANCE RATIO:

Revenues/Expenditures 86% 90% 99% 68% 62%



**Special Schools and Services –Administration**  
**501**

Program Narrative	Division 2013-2014 Objectives
<p>The Special Schools Division supports area school districts by providing educational services for students with special needs. Through innovative and specialized programs, special education and behaviorally challenged students have the opportunity to experience academic success and learn socially appropriate behaviors in a caring environment staffed by certified and highly skilled professionals. This budget supports administration of the Special Schools Division.</p>	Service Delivery Objective
	1. Special schools will meet their objectives in this accountability category.
	Client Satisfaction Objective
	2. Special schools will meet their objectives in this accountability category.
	Compliance Objective
	3. Special schools will meet their objectives in this accountability category.
	Outcomes Objective
	4. Special schools will meet their objectives in this accountability category.
Financial Objective	
5. Special schools will meet their objectives in this accountability category.	

Division Goals	Prior Year Highlights
To provide alternative pathway to at-risk students with behavioral challenges.	Both ABC and Highpoint campuses met compliance objectives #1, 3, and 5. Highpoint campuses met all 5 when we include the 90% for client satisfaction. There is an increase in sending type behaviors at the ABC's; a decrease in restraints still noted; all campuses participate in action planning.

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
							<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>						Payroll	358,438	369,574	376,325
Position		<b>11/12</b>	<b>12/13</b>	<b>13/14</b>		Contracted Services	24,134	30,350	36,550
Senior Director		1	1	1		Supplies & Materials	56,162	83,500	67,800
Director		1	1	1		Other Operating Expenses	10,365	24,300	16,927
Manager		1	1	0		Capital Outlay	0	0	0
Specialist		1	1	0		Facility Charges	22,757	28,328	27,573
Administrative Assistant		1	1	1		Total Budget	471,856	536,052	524,475
Secretary		1	1	1					
Total		6	6	4					

Performance Measures	Actual	Projected	Projected
	2011/12	2012/13	2013/14
% of special schools that met their service delivery objectives.	100%	100%	100%
% of special schools that met their client satisfaction objectives.	80%	80%	90%
% of special schools that met their compliance objectives.	100%	100%	100%
% of special schools that met their outcomes objectives.	80%	80%	80%
% of special schools that met their financial effectiveness objectiveness.	>90%	>90%	>90%



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

# Special Schl Administration

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	1,650	1,650	13,300	18,000	18,000
	1,650	1,650	13,300	18,000	18,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	516,906	496,050	458,556	518,052	506,475
<b>Total REVENUES:</b>	<b>\$ 518,556</b>	<b>\$ 497,700</b>	<b>\$ 471,856</b>	<b>\$ 536,052</b>	<b>\$ 524,475</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	357,989	387,327	358,438	369,574	376,325
6200 - Contracted Services	61,895	37,969	24,134	30,350	36,550
6300 - Supplies & Materials	36,642	26,609	56,162	84,800	67,100
6400 - Other Operating Costs	36,865	21,275	10,365	23,000	16,927
	493,391	473,179	449,099	507,724	496,902
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	25,165	24,521	22,757	28,328	27,573
<b>Total EXPENDITURES:</b>	<b>\$ 518,556</b>	<b>\$ 497,700</b>	<b>\$ 471,856</b>	<b>\$ 536,052</b>	<b>\$ 524,475</b>

### PERFORMANCE RATIO:

Revenues/Expenditures

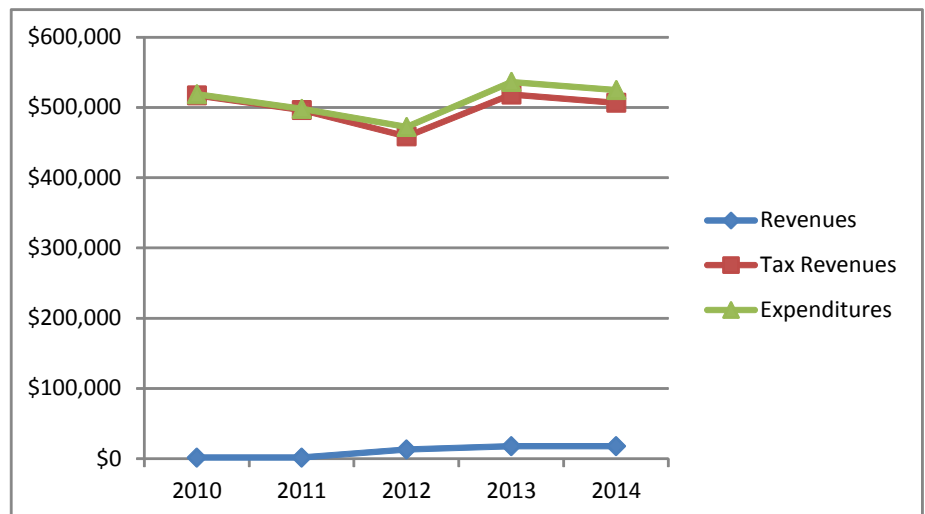
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## Special School Services-Therapy Services

111

Program Narrative	Division 2013-2014 Objectives
The Therapy Services Division provides occupational therapy, physical therapy and music therapy services for children with disabilities and struggling learners in schools and early intervention programs in the greater Houston area. Services include evaluation, intervention, problem-solving and training on behalf of approximately 5,500 children. Therapy Services mission: Advancing best practices for service delivery in partnership with the educational community.	<b>Service Delivery Objective</b> 1. The Therapy Services Division will deliver 80% or the days of service contracted with independent school districts and programs for children from the ages of birth to 22 years. The number of contracted days will be calculated on August 15, 2013 to account for the multiple additions and modifications requested throughout the contract year. <b>Client Satisfaction Objective</b> 2. 90% of the Therapy Services client s and employees be at satisfied with services. <b>Compliance Objective</b> 3. Division will be 100% compliant with selected procedures of the division, HCDE and where appropriate, on the external level. <b>Outcomes Objective</b> 4. 85% of students will remain the same or demonstrate positive change in their level of participation over the school year as measured on a Lidert participation scale. <b>Financial Objective</b> 5. The Therapy Services Division will provide 87% self-support as measured by the actual revenue to expenses.
Division Goals	Prior Year Highlights
Maintain a quality focus for our child-centered interventions.  Successful recruitment/retention of professional personnel.  Initiate development of the TxSpot Resource Center.	The Therapy Services Division met its program objectives for 2011-12, serving approximately 5,500 children and families in the greater Houston area in homes, community daycares, private preschools and public schools. In addition to their duties as related services providers in special education programs, division professionals have begun serving as consultants to children in general education settings struggling with learning and behavior issues.

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
		X	X	X	X		<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel Allocations</b>						Payroll	7,033,355	7,538,359	8,232,891
Position						Contracted Services	19,663	44,900	69,900
Director						Supplies & Materials	81,693	78,853	86,500
Manager						Other Operating Expenses	128,432	216,098	217,388
Field Staff						Facility Charges	55,238	68,761	66,930
Secretary						Total Budget	7,318,381	7,946,971	8,673,609
Office Clerk									
Administrative Asst									
Total									

Performance Measures	Actual	Projected	Projected
	2011/12	2012/13	2013/14
Percent of the days of service contracted	90%	93%	90%
Avg score on Therapy Services Client Satisfaction Survey (FY12 was different measure)	3.55	98.8%	3.0
Percent compliant with timely submission of risk assessment items .	100%	100%	100%
Percent of students who maintain or increase participation level	26%	85.7%	85%
Percent self sustaining	96%	93 %	94%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

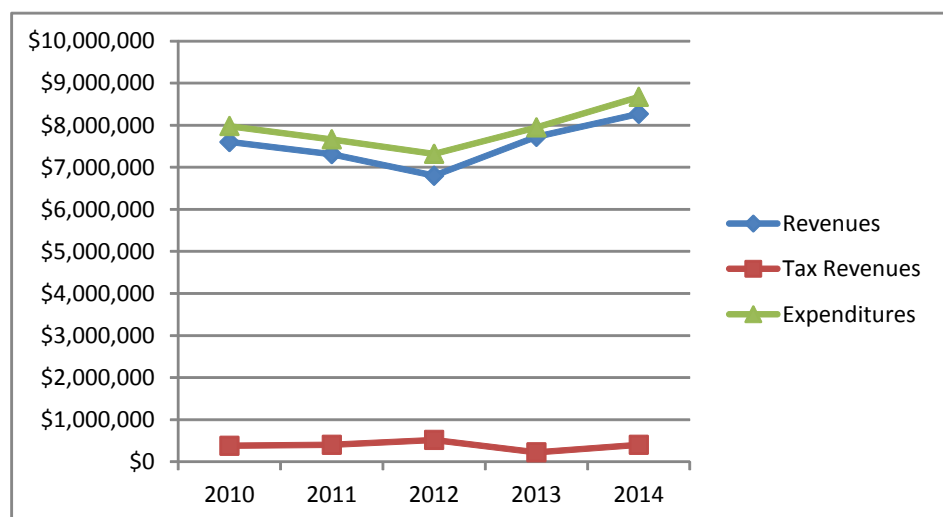
## Therapy Services

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	7,600,003	7,312,995	6,798,685	7,722,168	8,269,888
5740 - Local Revenue-Other	-	55	(105)	-	-
	7,600,003	7,313,050	6,798,580	7,722,168	8,269,888
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	379,674	403,256	519,800	224,803	403,721
<b>Total REVENUES:</b>	<b>\$ 7,979,677</b>	<b>\$ 7,716,306</b>	<b>\$ 7,318,381</b>	<b>\$ 7,946,971</b>	<b>\$ 8,673,609</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	7,668,945	7,394,476	7,033,355	7,538,359	8,232,891
6200 - Contracted Services	10,921	10,807	19,663	44,900	69,900
6300 - Supplies & Materials	64,527	52,444	81,693	78,853	86,500
6400 - Other Operating Costs	174,205	146,064	128,432	216,098	217,388
	7,918,598	7,603,790	7,263,143	7,878,210	8,606,679
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	61,079	59,516	55,238	68,761	66,930
<b>Total EXPENDITURES:</b>	<b>\$ 7,979,677</b>	<b>\$ 7,663,306</b>	<b>\$ 7,318,381</b>	<b>\$ 7,946,971</b>	<b>\$ 8,673,609</b>

### PERFORMANCE RATIO:

Revenues/Expenditures	95%	95%	93%	97%	95%
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**Superintendent's Office**  
**001**

**Program Narrative**

The Superintendent's office is responsible for the coordination of the overall administration of the Department.

HCDE Accountability system is a systematic objective process first implemented in year 2002-03, whereby the degree of program effectiveness and efficiency in the use of public funds is demonstrated in a way that is:

- Linked to HCDE mission and goals
- Driven by program outcome objectives
- Focused to facilitate decision making for program improvement & organizational development
- Easily understandable & relevant to multiple constituencies
- Integrated into HCDE standard processes

Examines 5 constructs or objective categories:

- Service Delivery
- Client Satisfaction
- Compliance with regulatory or procedural requirements
- Outcome effectiveness
- Financial efficiency

**Division Goals**

Harris County Department of Education will have

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

Personnel Allocations				General Operating Fund Expenditures by Object			
Position	11/12	12/13	13/14		2011/12 <u>Actual</u>	2012/13 <u>Projected</u>	2013/14 <u>Budget</u>
Superintendent	1	1	1	Payroll	315,209	329,641	330,940
Executive Assistant	1	1	1	Contracted Services	4,125	7,104	3,700
				Supplies & Materials	2,341	11,936	13,736
				Other Operating Expenses	15,344	26,148	23,915
				Capital Outlay	0	0	0
				Facility Charges	13,986	17,410	16,947
				Total Budget	351,005	392,239	389,238
Total	2	2	2				

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

Superintendent's Office

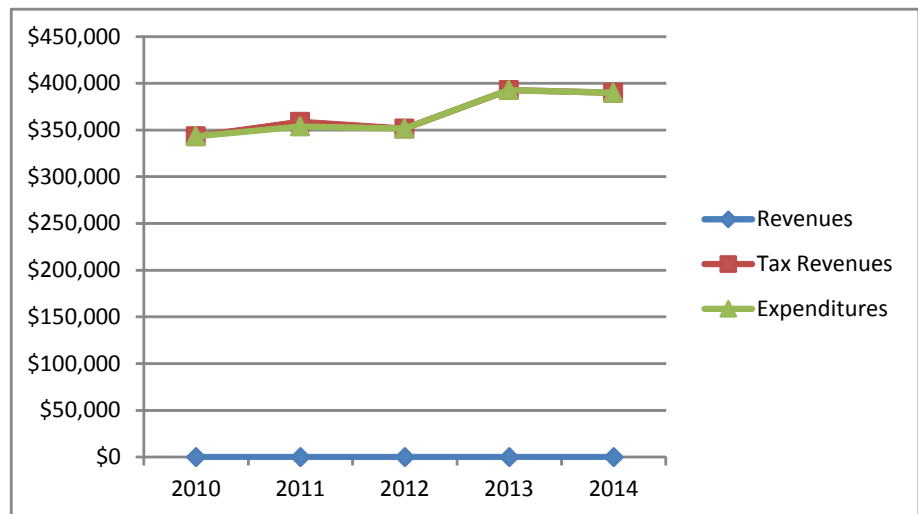
	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	342,740	358,188	351,005	392,239	389,238
Total <b>REVENUES</b> :	\$ 342,740	\$ 358,188	\$ 351,005	\$ 392,239	\$ 389,238

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014 Budget</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	300,184	304,550	315,209	329,641	330,940
6200 - Contracted Services	2,645	5,042	4,125	7,104	3,700
6300 - Supplies & Materials	4,338	3,393	2,341	11,936	13,736
6400 - Other Operating Costs	20,105	25,185	15,344	26,148	23,915
	327,272	338,170	337,019	374,829	372,291
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	15,468	15,073	13,986	17,410	16,947
Total <b>EXPENDITURES</b> :	\$ 342,740	\$ 353,242	\$ 351,005	\$ 392,239	\$ 389,238

### PERFORMANCE RATIO:

Revenues/Expenditures 0% 0% 0% 0% 0%

100% Support Division-a Perfomance Ratio not applicable



**Technology Services – Chief Information Officer  
093**

<b>Program Narrative</b>	<b>Division 2013-2014 Objectives</b>
The CIO office provides innovative solutions through the use of technology along with business development and business analysis for the Department.	Service Delivery Objective
	1. Divisions reporting to CIO will meet their service delivery objectives.
	Client Satisfaction Objective
	2. Divisions reporting to CIO will meet their client satisfaction objectives.
	Compliance Objective
	3. Division “programs” will be 100% compliant with selected procedures of the division, HCDE, and where appropriate, on the external level.
	Outcomes Objective
	4. Divisions reporting to CIO will meet their outcome objectives.
	Financial Objective
	5. Divisions reporting to CIO will meet their financial objectives.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
Provide innovative solutions utilizing current technology in support of the Department, external clients and Texas.	Lead effort to implement the Texas Virtual School Network in partnership with Region 10 and the Texas Education Agency. Technology Support Services recorded the highest client satisfaction compared to all previous years. Records Management revenue continues to grow to all time high levels.

<b>HCDE Goals</b>						<b>General Operating Fund Expenditures by Object</b>			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
							<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel Allocations</b>						Payroll	89,870	153,798	158,185
Position	11/12	12/13	13/14			Contracted Services	1,591	5,000	3,000
Chief Information Officer	1	1	1			Supplies & Materials	1,207	3,000	5,000
Project Manager	1	0	0			Other Operating Expenses	6,828	13,000	12,100
						Capital Outlay	0	0	0
						Facility Charges	2,946	3,667	3,570
						Total Budget	102,442	178,465	181,855
Total	2	1	1						

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>
Percent of programs who met their service delivery objectives.	100%	100%	100%
Percent of programs who met their client satisfaction objectives.	100%	100%	100%
Percent of programs who met their compliance objectives.	100%	100%	100%
Percent of programs who met their outcome objectives.	100%	100%	100%
Percent of programs who met their financial objectives.	100%	100%	100%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

Chief Information Officer

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	177,687	119,219	102,442	178,465	181,855
Total <b>REVENUES</b> :	\$ 177,687	\$ 119,219	\$ 102,442	\$ 178,465	\$ 181,855

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	163,929	102,784	89,870	153,798	158,185
6200 - Contracted Services	2,890	1,808	1,591	5,000	3,000
6300 - Supplies & Materials	2,761	4,424	1,207	3,000	5,000
6400 - Other Operating Costs	8,107	10,203	6,828	13,000	12,100
	177,687	119,219	99,496	174,798	178,285
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	-	-	2,946	3,667	3,570
Total <b>EXPENDITURES</b> :	\$ 177,687	\$ 119,219	\$ 102,442	\$ 178,465	\$ 181,855

### PERFORMANCE RATIO:

Revenues/Expenditures

0%

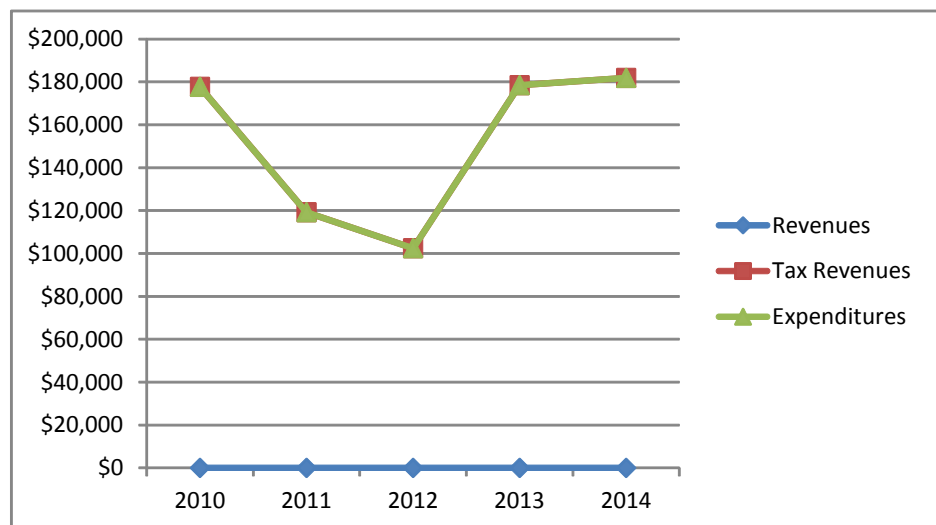
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0%

0%

100% Support Division-a Performance Ratio not applicable



## Technology Support Services 090

Program Narrative	Division 2013-2014 Objectives
Provide a technology foundation that will allow HCDE divisions to better manage their business and interface with their customers. Support and implement technology infrastructure and application s for all divisions of HCDE.	Service Delivery Objective
	1. 60% of Help Desk tickets will be resolved remotely.
	Client Satisfaction Objective
	2. Our clients will rate our average customer services as "satisfactory".
	Compliance Objective
	3. Division will be 100% compliant with selected procedures of the division, HCDE, and where appropriate, on the external level.
	Outcomes Objective
	4. The division of Technology will resolve 70% of all OSG (Operations Support Group) Help Desk tickets within two working days of receipt for all HCDE internal divisions.
	Financial Objective
	5. Technology Support Services costs per unit services will not exceed \$760.00

Division Goals	Prior Year Highlights
Support and implement technology infrastructure and application s for all divisions of HCDE.	

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6		2011/12	2012/13	2013/14
X	X	X	X	X	X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>						Payroll	1,476,597	1,910,387	1,878,023
Position						Contracted Services	798,453	834,156	748,000
Director						Supplies & Materials	388,252	702,929	698,243
Managers						Other Operating Expenses	85,674	137,476	93,955
Software Analyst						Capital Outlay	92,368	496,600	597,654
Webmaster						Facility Charges	125,516	156,243	152,082
Administrative Assistant						Total Budget	2,966,860	4,238,091	4,167,957
Analyst/Specialist/Technician									
Copy Center									
Audio/Visual Technician									
Total									

Performance Measures	Actual 2011/12	Projected 2012/13	Projected 2013/14
% of Help Desk tickets resolved remotely.	82%	60%	60%
Mean client satisfaction score.	3.23	3.0	3.0
% compliant with timely submission of risk assessment items .	100%	100%	100%
% of all OSG (Operations Support Group) Help Desk tickets resolved within two working days of receipt for all HCDE internal divisions.	No data	80%	70%
Cost per unit of service	440.69	760.00	760.00



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2013-2014

## Technology Support Services

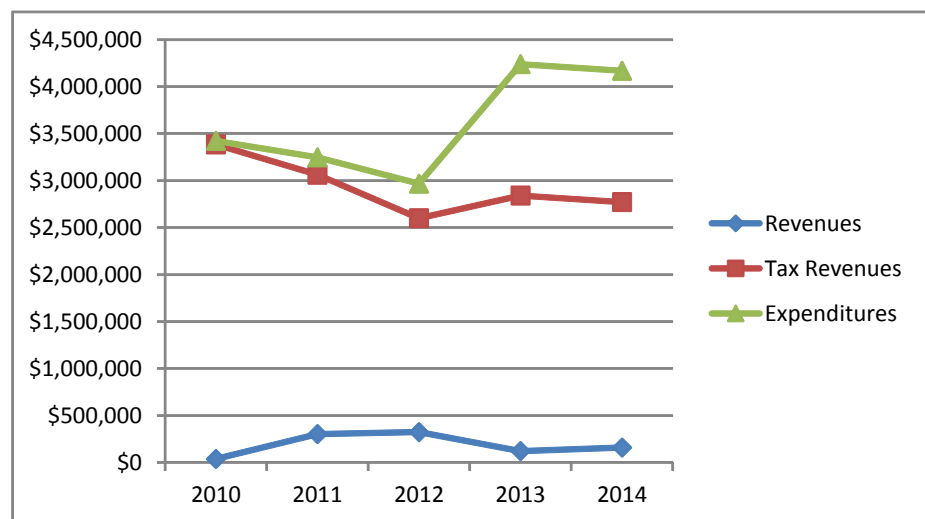
	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5610 - Other Sources	-	-	-	-	-
5720 - Local Rev-Schl Districts	38,250	302,732	323,476	122,100	159,700
5740 - Local Revenue-Other	-	86	44,154	-	-
5890 - State Rev-Shared Services	-	-	-	35,396	35,396
5990 - Fed Rev - Indirect Costs	-	-	-	688,420	701,159
	38,250	302,818	367,630	845,916	896,255
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	3,384,350	3,061,866	2,599,230	2,840,727	2,771,702
<b>Total REVENUES:</b>	<b>\$ 3,422,600</b>	<b>\$ 3,364,683</b>	<b>\$ 2,966,860</b>	<b>\$ 3,686,643</b>	<b>\$ 3,667,957</b>

	<u>2009-2010</u> <u>Actual</u>	<u>2010-2011</u> <u>Actual</u>	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Projected</u>	<u>2013-2014 Budget</u> <u>Recommended</u>
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	1,255,396	1,349,579	1,476,597	1,910,387	1,878,023
6200 - Contracted Services	889,369	807,797	798,453	834,156	748,000
6300 - Supplies & Materials	479,871	431,822	388,252	702,929	698,243
6400 - Other Operating Costs	87,885	63,725	85,674	137,476	93,955
6600 - Capital Assets	578,027	458,618	92,368	496,900	597,654
	3,290,548	3,111,541	2,841,344	4,081,848	4,015,875
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Supprt Charges	132,052	135,234	125,516	156,243	152,082
<b>Total EXPENDITURES:</b>	<b>\$ 3,422,600</b>	<b>\$ 3,246,774</b>	<b>\$ 2,966,860</b>	<b>\$ 4,238,091</b>	<b>\$ 4,167,957</b>

### PERFORMANCE RATIO:

Revenues/Expenditures 1% 9% 11% 3% 4%

100% Support Division-a Perfomance Ratio not applicable





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# Harris County Department of Education

## Glossary of Financial Terms

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

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

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

**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.

**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.

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

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

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

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

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

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

**Delinquent Taxes** – Taxes remaining unpaid on and after the date on which they become

delinquent by statute.

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

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

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

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

**EFT – Electronic Funds Transfer** – Electronic payments and collections.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Fund Balance:**

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

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

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

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

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

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

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

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

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

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

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

**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.

**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.



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

**Principal of Bonds** – The face value of bonds.

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

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

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

**PFC** – stands for Public Facility Corporation

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

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

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

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

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

**Sinking Fund** – See Debt Service Fund

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

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

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

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

**TEA** – Texas Education Agency.

**TRS** – The **T**eacher **R**etirement **S**ystem of Texas is a public employee retirement system that is a multiple employer defined benefit pension plan. Based on salary and wages, for FY 2005-06 State law provides for a

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

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

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

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

## **List of Acronyms**

ABC-Adaptive and Behavior Center  
CAFR-Comprehensive Annual Financial Report  
CPI-Communication and Public Information  
CSSS-Center for Safe and Secure Schools  
ECI-Early Childhood Initiative  
ISS-Instructional Support Services  
GFOA-Government Finance Officers Association  
HCAD-Harris County Appraisal District  
HCDE-Harris County Department of Education  
HCTO-Harris County Tax Office  
IRB-Institutional Review Board  
PAFR-Popular Annual Financial Report  
RD-Resource Development  
TEA-Texas Education Agency  
TxVSN-Texas Virtual School Network  
TMS-Travel Management System  
WMS-Workshop Management System



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