



Harris County  
Department of  
Education

FISCAL YEAR

2020  
2021

BOARD  
BUDGET  
BOOK



**Harris County**  
Department of  
**Education**

## **Superintendent's Proposed Annual Budget**

For Fiscal Year  
September 1, 2020 through August 31, 2021

**Prepared by  
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1.- INTRODUCTORY SECTION



# Harris County Department of Education

June 26<sup>th</sup>, 2020

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

**James Colbert, Jr.**  
County Superintendent

**Board of Trustees**

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**Don Sumners**

**Michael Wolfe**

Dear Trustees:

We are pleased to present the Harris County Department of Education's (the Department or "HCDE") Annual Budget for fiscal year 2020-2021. This budget presents the Department's financial and operations plan.

## Introduction

In accordance with State requirements, we are presenting our projected budget to the Board of Trustees and to the Harris County community. We encourage you and our citizens to engage in positive dialogue in fine tuning our budget proposal. Given the limited resources, our staff has developed a financial plan for the 2020-2021 General Fund, Debt Service Fund, Enterprise Fund, Capital Projects Fund and Internal Service Fund Budgets. The development, review, and consideration of the 2020-2021 budget were completed with a detailed review of every revenue and expenditure item within the context of the Department's mission, goals and financial policies. This document provides information on each of the fund budgets. In addition, we also provide information about our projected grants, which we account as Special Revenue Funds.

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

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

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

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

Harris County Department of Education (HCDE), one source for all learners, is a highly successful educational resource in the Houston Metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools for 131 years.

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

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

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

### HCDE Mission Statement

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

### **Department Goals:**

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

In the reaching of these goals, HCDE is a public entity dedicated to helping meet the needs of uniquely challenged learners and school staff through innovative programing and support services. HCDE directly serves approximately 93,000 students with four alternative campuses, therapy services provided in local schools, 17 Head Start centers for early childhood education, after-school programming in dozens of community and school settings, the largest Adult education program in Texas, and other programs. HCDE also supports educators and staff through a diversity of programs and operational support, which will be presented in more details in this document.

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

1. Service Delivery
2. Client Satisfaction
3. Compliance
4. Financial Objectives

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## **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<sup>th</sup>. The Board is required to adopt a budget before August 31<sup>st</sup>. The budget must be itemized in detail according to classification (object) and purpose of expenditure (function) and be prepared according to General Accepted Accounting Principles.

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

### **Budget Development Process**

The budget development process comprises three stages: planning, preparation, and evaluation. The first phase, planning, involves defining the mission, goals, and objectives of campuses, divisions, and the Department. This initial phase took place from September 2019 and lasted until the middle of January 2020.

Once these plans and programs have been established, the preparation phase of budgeting begins by allocating resources to support them. This phase took place the second quarter 2020 with several training sessions. Every division started assigning resources and gathering the data.

Evaluation is the last step of the Department's budget cycle, in which information is compiled and analyzed to assess the performance of each individual division and campus, as well as the Department as a whole. During April and May, the data was analyzed, organized and summarized in the Board Budget Committee Workbook. After several meetings, evaluations, and adjustments, the Administration prepared a Board Budget Book that was presented to the Board Budget Committee during two hearings that will take place on June 26<sup>th</sup>, and July 15<sup>th</sup>, 2020.

The Human Resources Department played an important role assisting the Business Support Services in the budget process as they developed salary budgets utilizing established staffing guidelines. On July 15<sup>th</sup>, the Board of Trustees will be presented with a final proposal for adoption and to be implemented on September 1<sup>st</sup>, 2020.

### **Amending the Budget**

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

### **COVID19 Impact**

On March 9, 2020, the Department was scheduled to go on Spring Break, and it was preparing to develop the budget projections for the next year, and the news of a widespread pandemic hit the market. The President of the United States declared an Emergency Disaster situation across the US, and in Texas, the Governor implemented a stay home mandate for the state. The Department staff did not return from the spring break, and everyone was asked to go on emergency leave pending guidance from the federal, state, and local authorities. Soon thereafter, the staff was asked to work from home and be available for

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meetings via TEAMS, ZOOM and other communication means. Work from support divisions continued from home, and service division began to provide alternative services to districts and students via ZOOM and distance learning. As of the date of this document, the staff is still working from home, and there are plans to return to work on July 6<sup>th</sup> on staggered schedule. 50% of the staff will work two days at the office and three from home. The Department continues to monitor revenues and expenditures. The Board decided to continue to pay everyone during the time away from the office. Revenues have continued at the same rate as last year as of May 2020 with three months left during the year. It is expected that the Department may see a potential tax revenue and other fee revenue losses in the General Fund. However, for grants like Head Start from the Health and Human Services, CASE from 21 Century Afterschool Grant, and Adult Ed from the Workforce Development Program, the Department will continue to be reimbursed based on expenditures incurred. In addition, these grants have allowed the purchase of additional technology and expenses associated with Covid19 preventive activities.

Moving forward, the Department went through the budget review process by holding meetings with Division directors via TEAMS and the projected budget was developed which include many initiatives while maintaining a sound business model. Clients have been in close contact with our Divisions, and all indications are that contracts are projected to be renewed at higher levels of services. To address the potential loss of revenues this year and next year, the Department is looking at developing projections to include utilizing the revenue projections to meet budget needs for the new year.

### **Initiatives for FY 20-21**

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

1. Maintaining a positive business model while delivering high quality services.
2. Enhancing HCDE's Special Schools by investing in talent and recruitment.
3. Invest in talent and recruitment and establish a \$15 minimum rate per hour.
4. Invest in enhancing marketing strategies and the campaign awareness.
5. Developing major capital projects to continue to serve HCDE clients.
6. Continuing our competitive edge to enhance services to school districts.

To this objective, our financial plan encompasses the major elements: (1) the enhancement of local revenues through projected contract commitments that was presented to the Board during the summer, (2) a review and implementation of program-based budgeting to seek internal efficiencies and budget reductions, (3) the recommendation of competitive salaries and (4) tax revenues due to the adoption of a rate of \$.005181 per \$100 valuation.

Included in the budget are 6.17 new positions aimed at enhancing our capabilities to meet the client needs and enhance our fee revenue stream for Communications Division, Therapy Services, Client Engagement, Schools Division, Adult Education, and Technology.

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

1. Wage increase: 4% for teachers, and 2% for all other employees. HCDE plans to recruit, hire and retain high quality staff to be able to provide the best services available in the marketplace. The new beginning teacher salary will be \$62,000 which is expected to be at the highest level for the region.
2. The TRS Care system also notified HCDE of a health insurance increase to the minimum rate, and HCDE is proposing to increase its contribution. The cost of HCDE will be \$139,000 across funds.
3. HCDE is also implementing a wellness program aimed at improving the health of HCDE staff. This program is nutrition-based program designed to promote healthy habits. The startup costs are approximately \$40,000 for the first year.
4. School Division: one of the fiscal year 2020-2021 initiatives is the enhancing of the competitive edge in the School Division. One FTE is proposed for a Behavior Specialist. To invest in our staff, a restrain team

stipend is being implemented for a total of \$40,000.

5. School Based Therapy Program is also part of the initiatives to be more competitive in the marketplace. One occupational therapist and 0.17 FTE manager will be added to meet service demand due to special education needs.
6. Implementation of the marketing strategies and awareness campaign in the Communication Division. HCDE is proposing to add one additional FTE Graphic Design Manager to help address the new requirements in communication HCDE programs and efforts to serve students in the County. Client Engagement will also add one FTE for an Administrative Assistant. These positions are projected to enhance with marketing appeal and awareness of HCDE as a brand in the county.
7. In anticipation of next year's legislative session, the Department has also included an appropriation for the lobbying cost commitment previously approved by the Board of Trustees. The cost is \$276,000.
8. Balanced Budget: The proposed budget is balanced for on-going operations, and it is projected that the Department will invest part of its fund balance to implement a capital improvement program. All expenditures will be covered with the revenues generated during the year except for the one-time costs. For more detail see section number 9 below, and in the Capital Expenditure section.
9. A Capital Improvement Plan Phase One is proposed to be implemented. The following projects are proposed:
  - a. A new AB East Campus – This is a 43,605 square feet facility to meet special education students. AB East continues to attract additional students, and it is projected that the facility will be at capacity the next year. The projected budget is \$17,805,875. A PFC financing program is recommended for this project.
  - b. A new High Point East Campus for Middle School. This school is in need of additional space to meet the needs of students sent by the district for an alternative campus. This is a 13,750 sq. ft facility, and the projected budget is \$7,916,645. A PFC financing program is recommended or this project.
  - c. A new Adult Ed Center is proposed to replace the current facility at the Adult Ed Building. This is a new 40,500 sq. ft building that will be used to offer adult ed classes and workforce development programs. The projected budget is \$16,858,750. A PFC financing program is recommended for this project.
  - d. The Irvington Building is over 25 years old, and it is scheduled for a renovation. The projected renovation is expected to cost \$8,365,500. A maintenance note financing is projected for this project. The number of sq. ft to be renovated is 60,000 sq. ft.
10. Phase Two of the Capital Improvement Program includes two projects:
  - a. A new Workforce Development Program in Harris County to complement the Adult Ed Program funded by the federal government. The projected scope and the funding are to be developed in the next two to three years. The estimated budget is \$3,000,000
  - b. A new Equine Therapy Program in Harris County to complement the AB Schools, HP School, and Fortis School. The projected scope and the funding are to be developed in the next two to three years. The estimated budget is \$1,200,000.
11. A new program is being initiated to reinvent the Department considering the COVID19 and market changes. A Star Re-Imagined Initiative was aimed at implementing pilot programs that will enhance the footprint of HCDE by rethinking the way we do things. This is a one-time campaign designed by our Superintendent allowing divisions to present an expenditure request under \$50,000 to improve their division. \$648,764 will be used from the General fund to address the 17 divisions requests This cost is reserved in the fund balance.
12. Planned one-time expenditures from the General Fund balance totaling \$11,288,764 as follows:

Debt Service Transfer for future payments- CIP Plan	\$4,750,000
Capital Improvement Plan – District Contribution	5,740,000
Star Re-Imagined Program	648,764
Retirement benefit	150,000
Total fund balance capital expenditure appropriations	<u>\$11,288,764</u>
13. Technology is also an important driver of our success. The division is implementing various additional software packages such as CASE Digital Print, Blackboard, eFinance Plus Systems, Share-point Programs, Dashboard, and others. The division is proposing a new FTE as Training Coordinator.

14. Transfers are being recommended to continue the operations of our special revenue funds. A transfer of \$872,000 will be required for FY 21 to implement the \$15 minimum compensation plan. This is a \$400,000 increase from FY 20. The Department receives over \$1.2M in indirect costs from the federal government.
15. The budget is predicated on adopting a tax rate that will bring in more revenue to address revenue loss and implementation of new initiatives such as the campaign awareness and costs associated with talent recruitment and compensation plan starting at \$15 per hour. The estimated tax rate of \$.005181 is proposed, and this is below the rollback rate, now referred to as voter-approval tax rate ("VAR"). Public hearings and notices will be required to adopt the tax rate. This rate is key to the funding of the operations plan for the current year considering COVID 19 challenges to the revenue projections.
16. Adult Education will grow in operations and it will require the hiring of a Director. One FTE has been requested for the Senior Director position. The cost of the position will be funded by the Adult Ed Grant.

### Summary of Proposed Budgets

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

The following table presents a comparison of the proposed expenditures for General Fund with a comparison to fiscal year 2019-2020.

	Adopted Budget 2019-2020	Amended Budget 2019-2020	Proposed Budget 2020-2021	Percent Change
<b>Beg. Fund Balance</b>	\$ 32,614,360	\$ 32,614,360	\$ 27,163,427	
Estimated Revenues	55,224,065	55,688,860	58,385,758	5%
Appropriations	51,999,534	53,024,526	55,815,929	5%
Transfers Out	8,115,267	8,115,267	13,858,593	71%
<b>Total Appropriations</b>	<b>\$ 60,114,801</b>	<b>\$ 61,139,793</b>	<b>\$ 69,674,522</b>	<b>13.96%</b>
Excess/(Deficiency) of Revenues Over/(Under) Appropriations	(4,890,736)	(5,450,933)	(11,288,764)	
<b>Ending Fund Balance</b>	<b>27,723,624</b>	<b>27,163,427</b>	<b>15,874,663</b>	
<b>Fund Balance categories per GASB 54</b>				
Non-Spendable Fund Balance	125,000	128,037	125,000	
Restricted Fund Balance	-	-	-	
Committed Fund Balance	550,000	700,000	550,000	
Assigned Fund Balance	1,939,384	6,889,373	1,939,384	
Unassigned Fund Balance	25,109,240	19,446,017	13,260,279	
<b>Ending Fund Balance</b>	<b>\$ 27,723,624</b>	<b>\$ 27,163,427</b>	<b>\$ 15,874,663</b>	

The following table presents a comparison of the estimated revenues, appropriations, other financing sources and uses, and beginning and ending fund balance of all governmental funds for fiscal year 2020-2021:

	Governmental				Proprietary		Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	
Estimated Revenues	\$ 58,385,758	\$ 36,444,267	\$ 6,169,043	\$ 50,946,770	\$ 6,128,990	\$ 5,228,380	\$ 163,303,208
Appropriations	55,815,929	36,444,267	6,169,043	50,946,770	6,128,990	2,801,140	158,306,139
Transfers Out	13,858,593	-	-	-	-	2,927,240	16,785,833
Total Appropriations and Other Uses	69,674,522	36,444,267	6,169,043	50,946,770	6,128,990	5,728,380	175,091,972
Appropriations from Fund Balance:	(11,288,764)	-	-	-	-	(500,000)	(11,788,764)
Projected Fund Balance Beg.	27,163,427	-	-	2,472,835	1,461,822	1,000,000	32,098,084
Projected Fund Balance End.	\$ 15,874,663	\$ -	\$ -	\$ 2,472,835	\$ 1,461,822	\$ 500,000	\$ 20,309,320

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

#### Internal Service Fund - Workers Compensation

The following table presents a comparison of the proposed fiscal year 2020-2021 revenues and expenditures for the Workers Compensation Fund with a comparison to fiscal year 2019-2020:

	Adopted Budget 2019-2020	Amended Budget 2019-2020	Proposed Budget 2020-2021
Operating Revenues	\$ 450,000	\$ 450,000	\$ 475,000
Operating Expenses	450,000	450,000	475,000
Total Operating Expenses and Other Uses	450,000	450,000	475,000
Net Position	-	-	-
Projected Balance Beginning	1,461,822	1,461,822	1,461,822
Projected Balance Ending	\$ 1,461,822	\$ 1,461,822	\$ 1,461,822

## Internal Service Fund - Facilities Support Charges

The Internal Service Fund also includes the Facilities Support Charges Fund. It consists of facilities support charges that are divided among the divisions based on square footage. The following table presents a comparison of the proposed fiscal year 2020-2021 revenues and expenditures for the Facilities Support Charges with a comparison to fiscal year 2019-2020. The Facilities Division is projecting \$518,039 more than fiscal year 2019-2020 budget due to increase in insurance and security expenses.

	Adopted Budget 2019-2020	Amended Budget 2019-2020	Proposed Budget 2020-2021
<b>Operating Revenues</b>	\$ 5,135,951	\$ 5,135,951	\$ 5,653,990
<b>Operating Expenses</b>	5,135,951	5,135,951	5,653,990
<b>Total Operating Expenses and Other Uses</b>	5,135,951	5,135,951	5,653,990
<b>Projected Balance Beginning</b>	-	-	-
<b>Projected Balance Ending</b>	\$ -	\$ -	\$ -

## Enterprise Fund – Choice Partners

The Enterprise Fund consist of the Choice Partners Fund which offers quality, legal, procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities. The following table presents a comparison of the proposed fiscal year 2020-2021 revenues and expenditures for Choice Partners Fund with a comparison to fiscal year 2019-2020.

	Adopted Budget 2019-2020	Amended Budget 2019-2020	Proposed Budget 2020-2021
<b>Operating Revenues</b>	\$ 4,907,948	\$ 5,004,466	\$ 5,228,380
<b>Operating Expenses</b>	2,532,724	2,629,242	2,801,140
<b>Transfers Out</b>	2,375,224	2,375,224	2,927,240
<b>Total Operating Expenses and Other Uses</b>	4,907,948	5,004,466	5,728,380
<b>Projected Balance Beginning</b>	1,000,000	1,000,000	1,000,000
<b>Projected Balance Ending</b>	\$ 1,000,000	\$ 1,000,000	\$ 500,000

## Balanced Budget

Per CE Local Policy, the operating budget requires a balanced budget. This means that for each fund, expenditures are not to exceed revenues plus projected one-time use fund balances. If the fund balance is used, this cost must be a one-time cost and not recurring (i.e. capital expenditures). The Department is projecting a balanced budget for fiscal year 2020-2021. Expenditures plus other financing uses total \$69,674,522. Revenues equal \$58,385,758. One-time costs total \$11,288,764, from which construction projects total \$5,740,000, debt service payment from General Fund for \$4,750,000, Star Re-Imagined Campaign for \$648,764, and one-time retirement benefits from Fund Balance for \$150,000. We believe that the budget represents a fiscally responsible and conservative approach to the needs of the Department within the available funds. The chart below shows a historical summary of the General Fund.

## General Operating Fund Summary (Trend)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2020-2021 Proposed	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Beginning Fund Balance	\$30,920,246	\$28,122,494	\$29,412,173	\$32,614,360	\$27,163,427	\$15,874,663	\$11,970,521	\$8,589,669	\$8,718,614	\$9,488,135
Estimated Revenue	49,028,062	51,262,202	56,240,706	55,688,860	58,385,758	60,137,331	61,941,451	63,799,694	65,713,685	67,685,096
Appropriations	43,146,296	44,202,144	47,209,422	53,024,526	55,815,929	56,932,248	58,070,893	59,232,310	60,416,957	61,625,296
Total Other Uses	(8,679,518)	(5,770,379)	(5,829,098)	(8,115,267)	(13,858,593)	(7,109,226)	(7,251,410)	(4,438,438)	(4,527,207)	(4,617,751)
Net Change in Fund Balance	(2,797,752)	1,289,679	3,202,186	(5,450,933)	(11,288,764)	(3,904,142)	(3,380,852)	128,946	769,521	1,442,049
Ending Fund Balance	\$28,122,494	\$29,412,173	\$32,614,360	\$27,163,427	\$15,874,663	\$11,970,521	\$8,589,669	\$8,718,614	\$9,488,135	\$10,930,184

## Projected Fund Balance

We are projecting that the fiscal year 2020-2021 ending fund balance will be \$15,874,413. This represents a decrease of \$11,288,764 from the projected 2019-2020 ending fund balance. The use of fund balance is for planned appropriations that are one time in nature (i.e. Construction projects and capital outlay). It is the policy of the Department to maintain an unassigned fund balance equivalent to a minimum of two months of operations costs. Currently, the Department projects the desired fund balance. According to our five-year forecast, the Department will have sufficient funds to meet the CE local policy requirements but may need additional cash to fund the Special Revenue Fund since they work on a reimbursement basis.

## About the 2020-2021 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 2020-2021 fiscal year. In order to prepare the annual budget, HCDE develops projections for taxable value, collection rate, and expenditure levels.

## Appropriation Levels

**General Operating Fund** –The 2020-2021 appropriation levels for the General Operating Fund are projected at \$55,815,929 and estimated other uses (transfers to other funds and one-time cost at \$13,858,593, for a total of \$69,674,522; this represents an increase of 14% or \$8,534,729 increase from 2019-2020 amended budget.

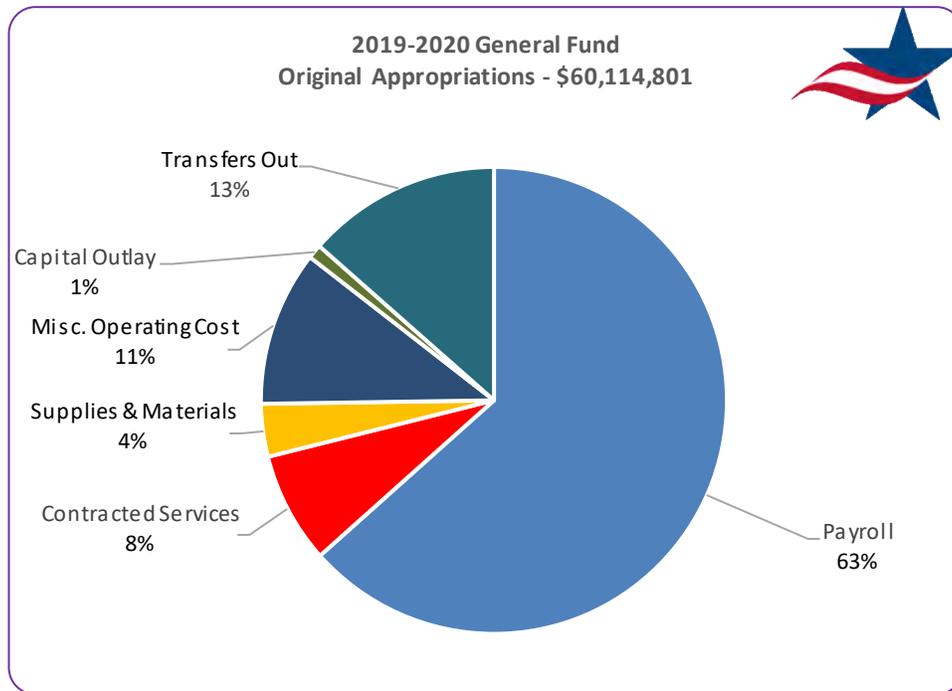
The 2020-2021 budget includes a 4% salary increase to teachers, 2% for all other employees. The budget process was representative of the economic environment. A series of budget meetings and reviews were conducted by the Superintendent and the Budget Committee to achieve this budget. Transfers-out to other funds amounted to \$13,858,593 for fiscal year 2020-2021 mainly due to the additional participation of the General Fund in the construction projects to upgrade existing facilities, Star Re-Imagine project, and debt service contributions from General Fund for the new bonds. The capital outlay initiative in the budget includes a Department contribution of \$5,740,000 for the four projects included in the capital improvement plan.

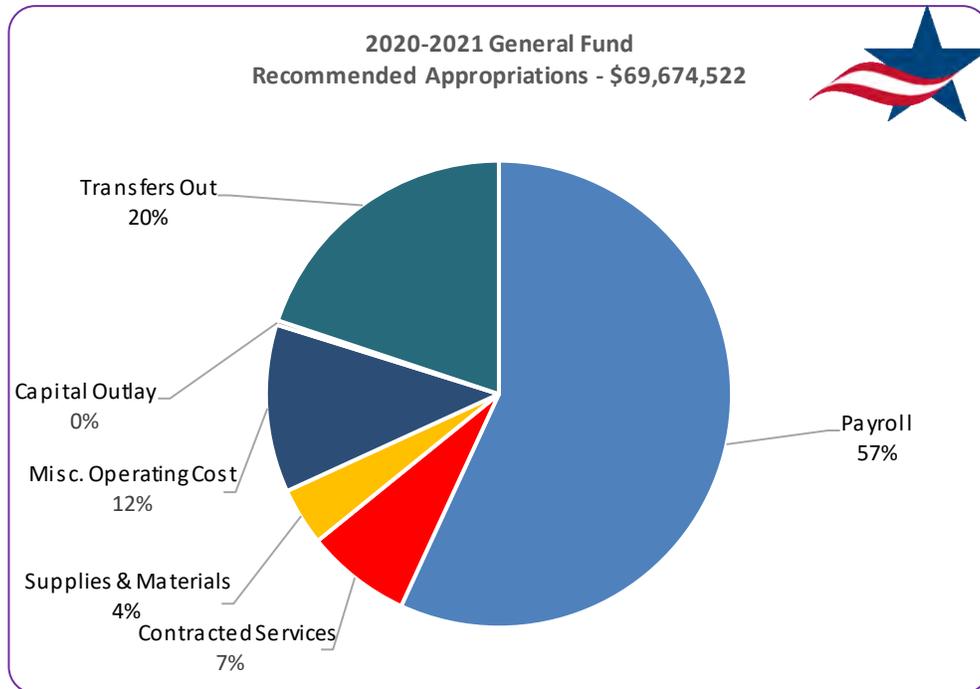
## Comparison of General Operating Fund Appropriations by Object

**General Fund Only -**

Object Code	Adopted Budget 2019-2020	Amended Budget 2019-2020	Proposed Budget 2020-2021	Percent Change
Payroll	\$ 38,120,427	\$ 38,113,577	\$ 39,637,777	4%
Contracted Services	4,631,482	4,754,707	5,085,572	7%
Supplies & Materials	2,190,690	2,460,581	2,779,374	13%
Misc Operating Cost	6,463,068	6,778,128	8,101,274	20%
Capital Outlay	593,867	917,533	211,932	-77%
Transfers Out	8,115,267	8,115,267	13,858,593	71%
<b>Total Appropriations</b>	<b>\$ 60,114,801</b>	<b>\$ 61,139,793</b>	<b>\$ 69,674,522</b>	<b>14%</b>

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





**Debt Service Fund** – The Department budgeted \$6,169,043 in appropriations for fiscal year 2020-2021. Resources in the Debt Service Fund must be used to pay for general long-term debt principal and interest for debt issues and other long-term debts for which revenues are dedicated from the General Fund. A transfer is projected from the General Fund to the Debt Service Fund in the amount of \$1,169,043. Currently the Department has approximately \$16 million in debt including \$7 million bonds issued for the construction of a new building for the AB West School which began in fiscal year 2018-2019. The Department also projects to sell \$45M in bonds (\$14M in maintenance notes and \$31M in revenue bonds) to fund the capital improvement plan. This will require a transfer of \$3.25M in addition to last year’s payment amount.

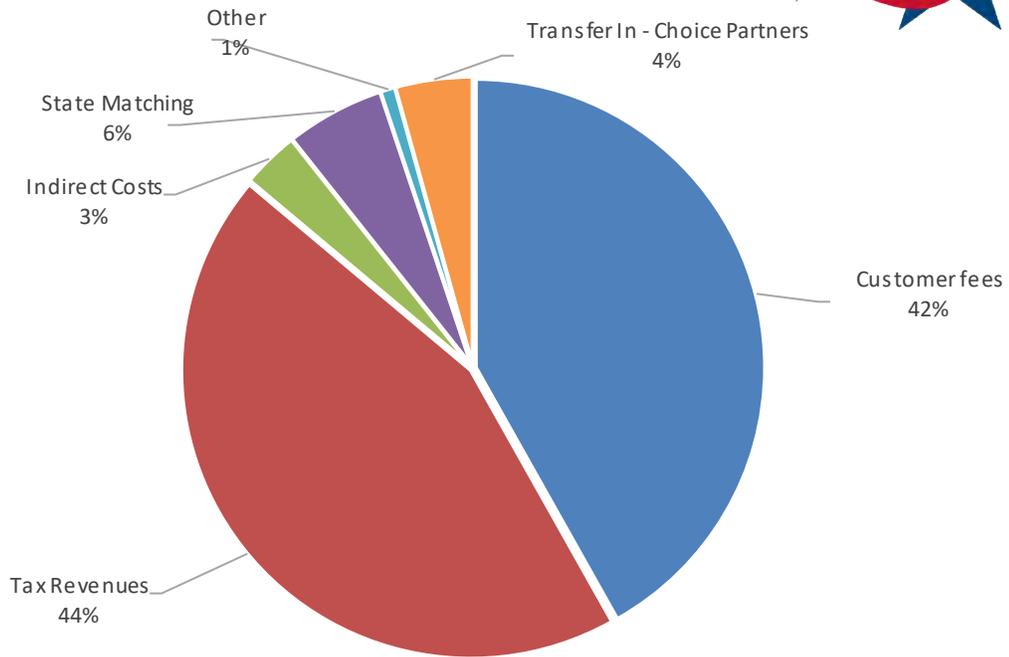
**Special Revenues Funds** – Appropriations for these funds are restricted to or designated for specific purposes by a grantor. For fiscal year 2020-2021, the Department’s appropriation is \$36,444,267. The Department provides information to the Board of Trustees on all Department grants, as the Notice of Grant Awards (NOGA) are received, the estimated revenues and appropriations are adjusted to reflect the awarded grant budget. These grants have restrictions placed by grantors.

## Revenue Levels

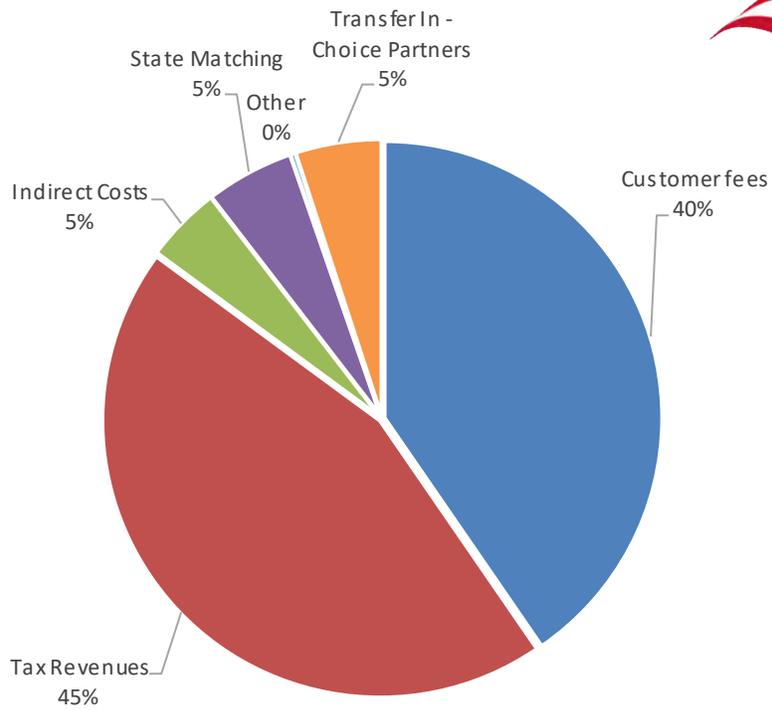
Revenue estimates are based upon a variety of demographic and tax information. Estimating revenue from the two major sources, customer fees and local property taxes, are critical to the budget.

The following charts present the adopted revenue levels for fiscal year 2019-2020 and the estimated revenues for fiscal year 2020-2021.

**2019-2020 General Fund  
Adopted Revenue - \$55,224,065**



**2020-2021 General Fund  
Recommended Revenue - \$58,385,758**



The Department estimates total General Operating Fund revenues of \$58,385,758 for the 2020-2021 fiscal year. Customer fees are projected to be \$23,601,005 or 40% of the estimated revenues. Tax revenues are projected to be \$26,089,000 of 45% of the estimated revenues. The remaining revenues are indirect costs at \$2,598,513; state funding \$3,000,000, transfer in from Choice Partners Fund of \$2,927,240 and other revenues at \$170,000.

The recommended budget includes an increase in revenues of 5% from the amended fiscal year 2019-2020 budget for the General Fund.

Object Code	Adopted Budget 2019-2020	Amended Budget 2019-2020	Proposed Budget 2020-2021	Percent Change
Customer Fees	\$ 23,118,627	\$ 23,577,627	\$ 23,601,005	0.1%
Tax revenues	24,444,517	24,450,312	26,089,000	7%
Indirect costs	1,781,380	1,781,380	2,598,513	46%
State funding	3,050,000	3,050,000	3,000,000	-2%
Other	454,317	454,317	170,000	-63%
Transfer In-Choice Partners	2,375,224	2,375,224	2,927,240	23%
<b>Total Revenues</b>	<b>\$ 55,224,065</b>	<b>\$ 55,688,860</b>	<b>\$ 58,385,758</b>	<b>5%</b>

## Local Revenues

Local revenues are projected to increase by 5%. Revenues from current year customer fees are expected to increase by 0.1% from an estimated \$23,577,377 in fiscal year 2019-2020 to a projected \$23,601,005 for fiscal year 2020-2021. HCDE has not increased the rates and additional contracted seats at the special schools, no increment in the service rates from Records Management, Educator Certification, Therapy division, and the Center for Safe and Secure Schools. In addition, the Department anticipates a 7% increase change in tax revenues from \$24,450,312 in fiscal year 2019-2020 to \$26,089,000 in fiscal year 2020-2021 due to the increase in property values and the adopted tax rate. A 4.93% increase in values is projected based on the preliminary estimate from the Harris County Appraisal District. Also, a 99% collection was used in projecting revenues for fiscal year 2020-2021, and it is expected that this rate will be realized for the fiscal year.

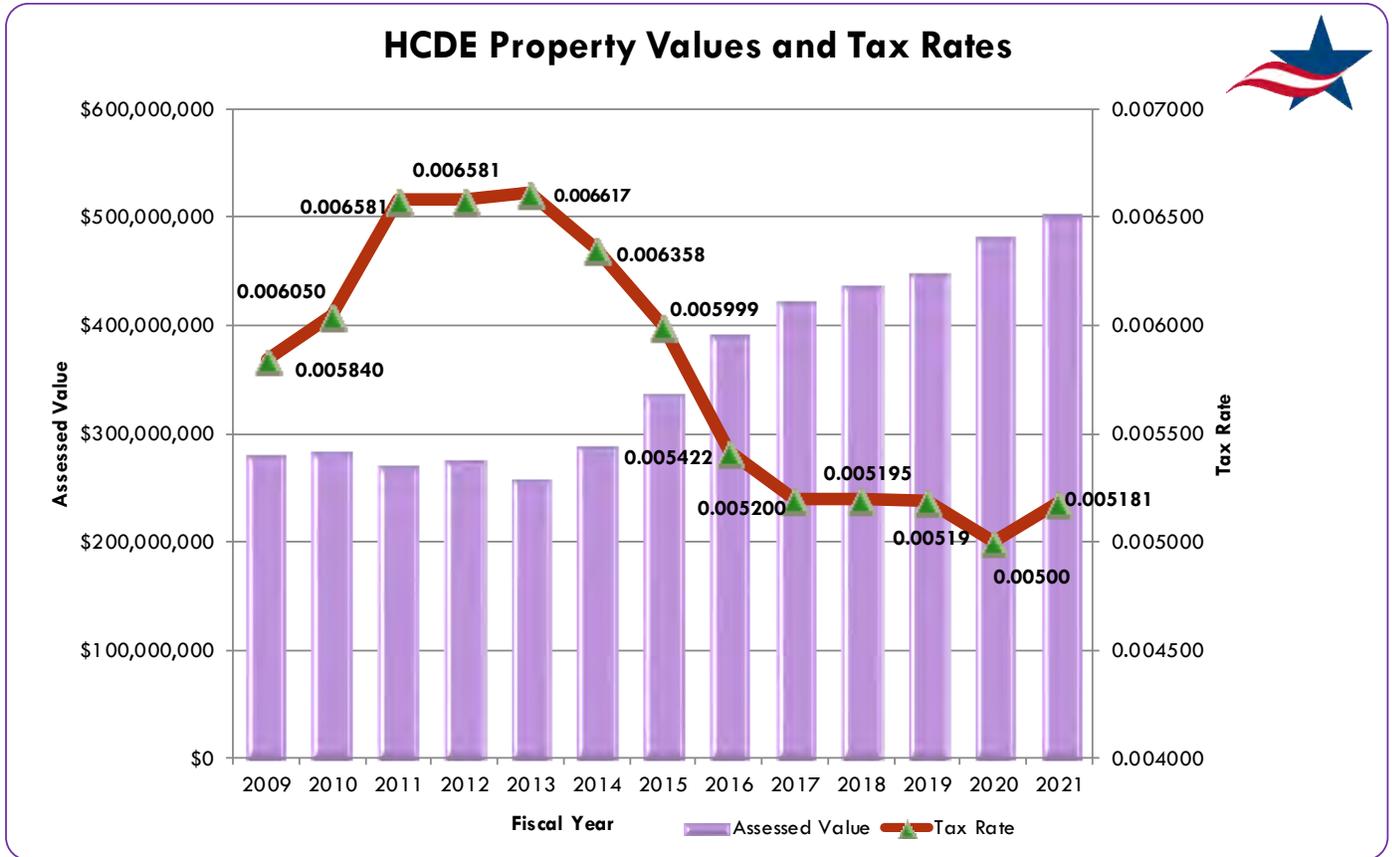
**Tax Rate** – Based on the taxable value, the Department must project the level of taxation that will generate adequate funds to provide for funds to meet Department obligations while keeping in mind the ability of local taxpayers to pay their taxes. The Harris County Tax Office will calculate the no-new-revenue tax rate (“NNRR”), formerly called the effective tax rate. The NNRR is projected at \$.004955. The proposed tax rate will be below the voter approved rate (VAR).

Throughout the budget process, we used the current tax rate and the projected values to estimate the level of local effort. Upon receiving the certified values and the NNRR calculation from the Harris County Tax Assessor – Collector, the tax rate proposal will be developed and presented to the board in accordance with the truth in taxation law.

**Taxable Value** – The Harris County Appraisal District certifies the taxable value from which the Department begins to develop the estimates for local tax revenues. The 2019 certified valuations of net taxable value for the 2019-2020 fiscal year is \$477,647,516,408 (based on HCAD report updated 4/30/19). The 2020 Preliminary Estimate is \$505,450,987,981 (based on HCAD letter dated 4/30/20), which is an increase of \$27,803,471,573 or 5.82%. For NNRR calculation, the appraised values were estimated at \$481,690,091,490 which represents a 4.93% increase. The adjacent chart illustrates the 10-year taxable value history of the Department. For fiscal year 2021-2022 to 2024-2025, the Department

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

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

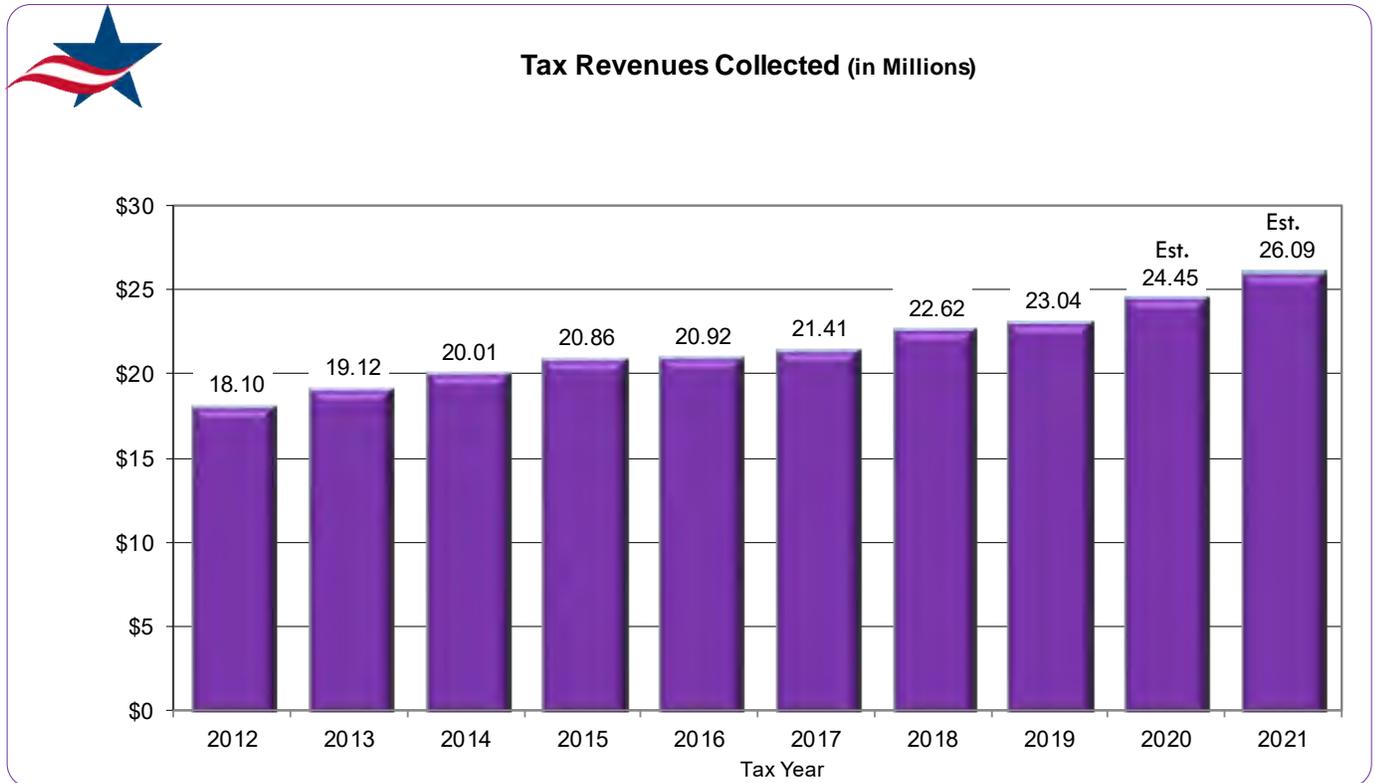


In the chart above, the tax rate has been reducing as the property values for the Harris County have increased. As the population in the Harris County has grown, new areas have been developed with new construction and new businesses.

**Other local revenues**

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

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



### Fees for services

**School based therapy services** are provided to school districts which contract with HCDE to provide occupational therapists. The rates based are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$380 to \$532 per day. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes. There was no increase in fees compared to last year's fees.

**Special school services** are provided to school district which contract with HCDE to provide services for students with behavioral and disability issues. The rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$6,250 (Fortis – In County) to \$23,853 (AB Schools – Out of County) per year. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes. There was no increase in fees compared to last year's fees.

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

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educational entities require a 15% to 25% margin to reduce the cost of providing services to ISDs. There was no increase in fees compared to last year's fees.

**Teaching and Learning Center services** are provided to school districts which contract with HCDE to provide digital training and course development. The rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$850 to \$2,497 depending on the scope of work. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes. There was no increase in fees compared to last year's fees.

**Safe and Secure School services** are provided to school districts which contract with HCDE to provide facility audits. The rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$1,200 to \$2,500 per school. There was no increase in fees compared to last year's fees.

**Certification and Training Services** are provided to individuals seeking certification in the areas of teaching, principalship and superintendency. The rates range from \$4,400 to \$6,595 per individual per program. There was no increase in fees compared to last year's fees.

### **Enterprise Activity**

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

### **Other 2020-2021 HCDE Budget Highlights**

#### **Salary Increase –**

The proposed budget includes a 4% salary increase to teachers, and 2% for all other employees for General Fund, Facilities and Enterprise employees. HCDE plans to recruit, hire, and retain high quality staff to be able to provide the best services available in the marketplace. The new beginning teacher salary will be \$62,000 which is expected to be at the highest level for the region. Grant employees are only included in the increase if the grant can absorb the cost. For the Head Start Program, a \$400,000 additional transfer from General Fund will be required for FY 21 to implement the \$15 minimum compensation plan.

#### **Other Payroll Highlights –**

Additionally, included in the budget are 6.17 new positions which included 1 Instructional Coach, AB East School for Special Schools, 1 Occupational Therapists and 0.17 Manager for Therapy, 1 Administrative Assistant for Client Services, 1 Graphic Design Manager for Communications, 1 Training Coordinator for Technology, and 1 Senior Director for Adult Education.

#### **Workers Compensation Insurance –**

The amount of \$475,000 was budgeted for fiscal year 2020-2021. There are sufficient funds in the reserve account for uncertainties and to cover any runoff claims.

#### **Transfers Out –**

The amount of transfers out increased by \$5,743,326 from fiscal year 2019-2020, for a total of \$13,858,593. This includes the Head Start transfer for \$750,000, the CASE transfer for \$550,787, Lease (QZAB) fund transfer for \$451,429, the capital projects for \$5,740,000, the Debt Service transfer for \$5,717,613, and the Star Re-Imagined one-time transfer for \$648,764.

**Transfers In –**

Choice Partners Cooperative is an Enterprise Fund with excess funds transferred to the General Fund to support the mission of HCDE. The total transfer (revenue to General Fund) is \$2,927,240.

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

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

	<b>Amended 2019-20</b>	<b>Budget 2020-21</b>	<b>Estimated 2021-22</b>	<b>Estimated 2022-23</b>	<b>Estimated 2023-24</b>	<b>Estimated 2024-25</b>	<b>Estimated 2025-26</b>
Beginning Fund Balance	45,676,309	\$32,098,084	\$20,309,320	\$21,432,884	\$26,796,191	\$33,458,754	\$41,482,317
Estimated Revenues	114,551,022	163,303,208	115,727,131	119,198,945	122,774,913	126,458,161	130,251,906
Appropriations (Exp.)	128,129,247	175,091,972	114,603,567	113,835,638	116,112,351	118,434,598	120,803,290
Difference	(13,578,225)	(11,788,764)	1,123,564	5,363,307	6,662,563	8,023,563	9,448,616
<b>Projected Ending Fund Balance</b>	<b>\$32,098,084</b>	<b>\$20,309,320</b>	<b>\$21,432,884</b>	<b>\$26,796,191</b>	<b>\$33,458,754</b>	<b>\$41,482,317</b>	<b>\$50,930,933</b>
Nonspendable Fund Balance	169,805	169,805	169,805	169,805	169,805	169,805	169,805
Restricted Fund Balance	-	-	-	-	-	-	-
Committed Fund Balance	2,014,976	5,740,000	700,000	700,000	700,000	700,000	700,000
Assigned Fund Balance	9,499,397	6,817,806	2,458,268	2,458,268	2,458,268	2,458,268	2,458,268
Unassigned Fund Balance	20,413,906	7,581,709	18,104,811	23,468,118	30,130,681	38,154,244	47,602,860
<b>Minimum Cash Flow Required - two months</b>	<b>21,208,261</b>	<b>29,248,662</b>	<b>19,100,594</b>	<b>18,972,606</b>	<b>19,352,058</b>	<b>19,739,100</b>	<b>20,133,882</b>
<b>Cash Flow Needed for one month:</b>							
- For Special Revs Funds	2,930,382	3,037,022	3,097,763	3,159,718	3,222,912	3,287,371	3,353,118
- From General Fund	7,673,748	11,587,309	6,452,535	6,326,585	6,453,117	6,582,179	6,713,823
Cash Flow Calculations:							
Special Revenue Funds - Grants	35,164,587	36,444,267	37,173,152	37,916,615	38,674,948	39,448,447	40,237,416
1/12 of Total Grant is (one month)	2,930,382	3,037,022	3,097,763	3,159,718	3,222,912	3,287,371	3,353,118
All Funds - Appropriations	92,084,980	139,047,705	77,430,414	75,919,023	77,437,403	78,986,151	80,565,874
1/12 of General Fund for Cash Flow	7,673,748	11,587,309	6,452,535	6,326,585	6,453,117	6,582,179	6,713,823

**Going forward beyond fiscal year 2020-2021**

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

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

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

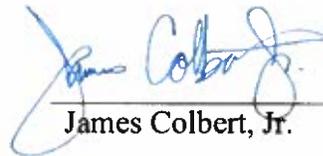
### **Acknowledgements**

In fiscal year 2019-2020, the Business Office earned the Distinguished Budget Presentation Award for Budgeting from ASBO. This was the eleventh submission for HCDE in its history. All budget managers also were instrumental in providing timely information to the Business Office. In fiscal year 2019-2020 the GFOA application was submitted, and we are waiting for GFOA final decision. HCDE has received the Budget Distinguished Award form GFOA for the last 10 years.

### **Final Comments**

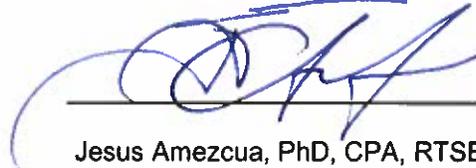
The preparation of the Department's budget is a coordination of many efforts from divisions, Research & Evaluation, Human Resources, Technology and Business Support Services. We are excited about the performance-based budgeting and look forward to FY 2020-2021. We thank the Budget Team that coordinated the wealth of information before you and we look forward to your input and feedback on our financial and operations plan.

**Respectfully,**



James Colbert, Jr.

County School Superintendent



Jesus Amezcua, PhD, CPA, RTSBA

Assistant Superintendent for Business Services

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**DEPARTMENT OFFICIALS, STAFF & CONSULTANTS**

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**COUNTY BOARD OF TRUSTEES**

NAME	TITLE	SERVICE DATE
Eric Dick	President	2016
Danyahel (Danny) Norris	Vice President	2018
Richard Cantu	Member	2018
Andrea Duhon	Member	2020
Amy Flores Hinojosa	Member	2020
Don Sumners	Member	2015
Michael Wolfe	Member	2006

**ADMINISTRATIVE OFFICIALS**

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

**CONSULTANTS & ADVISORS**

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

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## SUPERINTENDENT'S BIOGRAPHY

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### **James Colbert, Jr**

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

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

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

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

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## ASSISTANT SUPERINTENDENT FOR BUSINESS SERVICES' BIOGRAPHY

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

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

Under his leadership, the Department secured over \$8 million in Quality Zone (QZAB) credit contracts and over \$5.8 million in E-RATE technology funding, and recently the 2016 Bond series for the construction of the AB West new campus for \$7 million. Dr. 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, Dr. Amezcua attended Tarkio College in Missouri and earned three master's degrees, including an MBA from Texas A&M International University. Dr. Amezcua is a Certified Public Accountant and has taught since 1991 at Texas A&M International University. He earned his doctorate in educational administration from Texas A&M University in December 2014, and his Texas Superintendent Certificate in 2016.

Before HCDE, Dr. Amezcua worked for Laredo Independent School District as the Chief Finance Officer for 12 years. Prior to Laredo ISD, Dr. 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.

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

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

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## BOARD OF TRUSTEES BIOGRAPHIES

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**Eric Dick**  
**Board President**  
**Position 2, Precinct 4**



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

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

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

**Danyahel (Danny) Norris**  
**Position 6, Precinct 1,**  
**Board Vice-President**



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

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

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**Richard Cantu**  
**Position 3, At-Large**



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

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

**Andrea Duhon**  
**Position 4, Precinct 3**



Andrea Duhon serves as board member for Harris County Department of Education Position 4, Precinct 3.

Duhon is a territory manager and marketing strategist for Plant Sight 3D. She graduated with a Bachelor of Science in marketing from McNeese State University.

Her affiliations include community leader for Combined Arms, formerly Lone Star Veterans Association, a nonprofit helping veterans transition to civilian life. Husband Hand is active-duty Navy. Her daughter attends school in Katy.

Duhon was appointed to her position in December 2019 with the term ending December 2025.

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**Amy Flores Hinojosa**  
**Position 1, Precinct 2**



Amy Flores Hinojosa serves as board member for Harris County Department of Education Position 1, Precinct 2.

As a process engineer, she is employed by Chevron Corporation as project manager in technology development. She earned a Bachelor of Science in Chemical Engineering from the University of Houston.

She resides in Pasadena with her husband and two children and shares her passion for education through several student and professional mentoring initiatives. As the founder of Community Leaders Encouraging Academia Through Sports, Inc. or CLEATS, the Pasadena native heads a community youth athletic program which allows students to explore their college futures by visiting local universities.

During 2020, Hinojosa serves as director on the board of ProUnitas, a nonprofit dedicated to raising awareness for health and wellness resources for youth to be successful in school and beyond. She continues to grow her leadership skills as a Houston Leadership ISD 2020 fellow and a Houston Latinos for Education 2019 fellow.

**Don Summers**  
**Position 7, At-Large**



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

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

He serves on the Audit and Budget Board committees for HCDE and is the Board representative to the Head Start Policy Council.

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**Michael Wolfe**  
**Position 5, At Large**



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

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

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



## 2.- ORGANIZATIONAL SECTION

## DEPARTMENT'S MISSION & GOALS

Harris County Department of Education (“HCDE”), a highly successful educational resource in the Houston Metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools since 1889. Harris County Department of Education was formed as the original area district to provide free public schools. Today, HCDE has about 1,050 employees and provides education services for school districts and the general public in Harris County and beyond. The organization impacts the educational community through visionary leadership, shared resources and innovative programs.



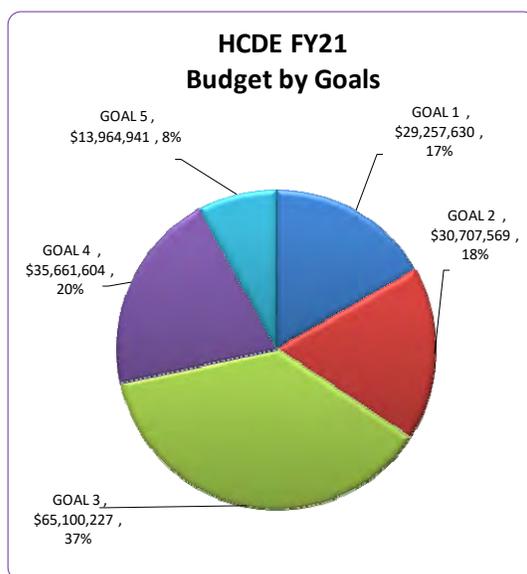
### HCDE Mission Statement

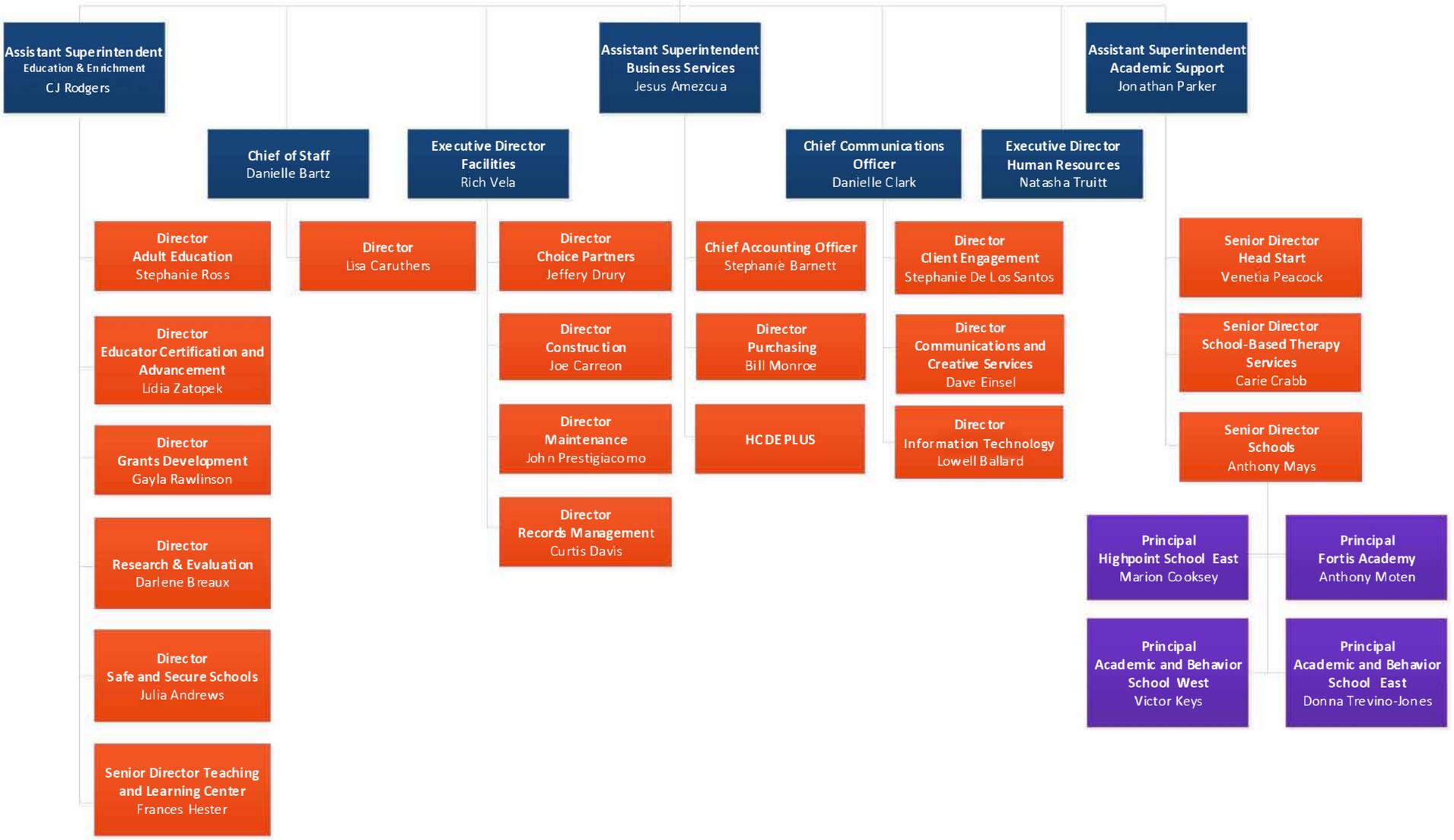
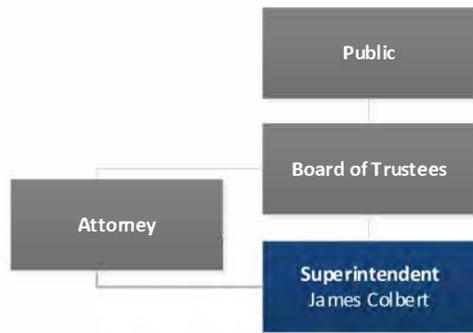
Harris County Department of Education supports Harris County by enriching educational opportunities and providing value through services.

### Goals

Harris County Department of Education will

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





## PROFILE OF THE DEPARTMENT

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

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

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

### COUNTY BOARD OF TRUSTEES

NAME	TITLE	SERVICE DATE
Eric Dick	President	2016
Danyahel (Danny) Norris	Vice President	2018
Richard Cantu	Member	2018
Andrea Duhon	Member	2020
Amy Flores Hinojosa	Member	2020
Don Sumners	Member	2015
Michael Wolfe	Member	2006

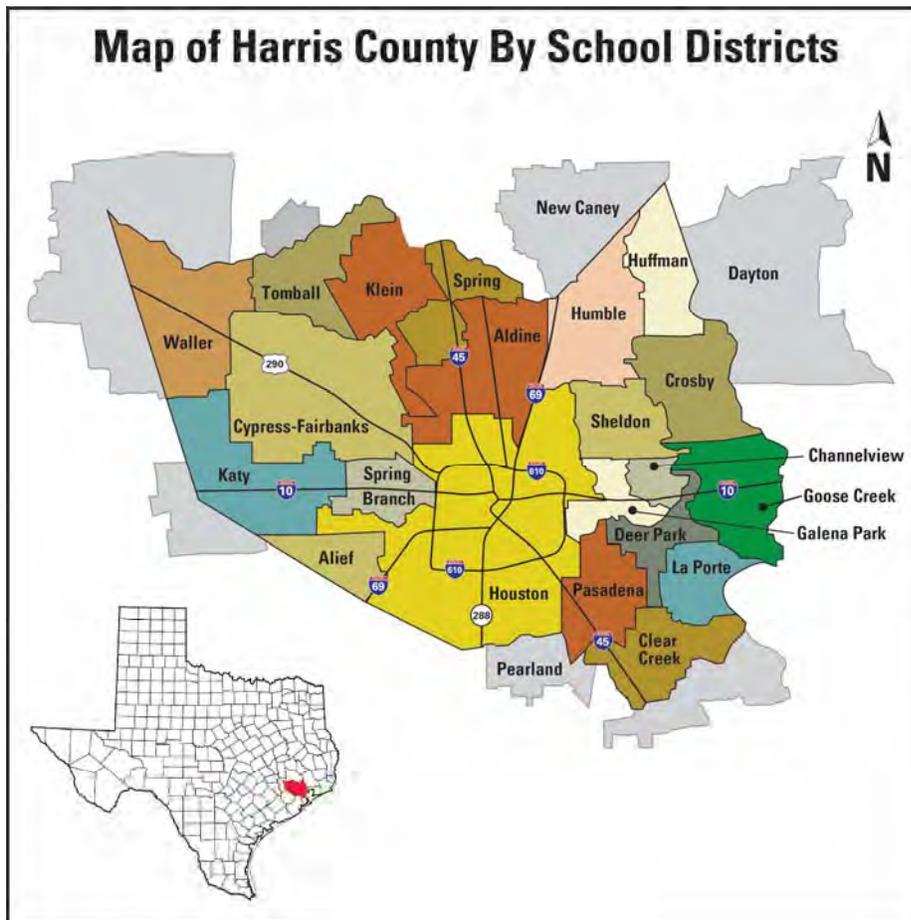
### ADMINISTRATIVE OFFICIALS

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

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

## Organization Authority

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



## Harris County School Districts

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

## Organizational Philosophy

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

## Primary Services

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

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

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

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

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

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

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

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

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

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

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

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

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

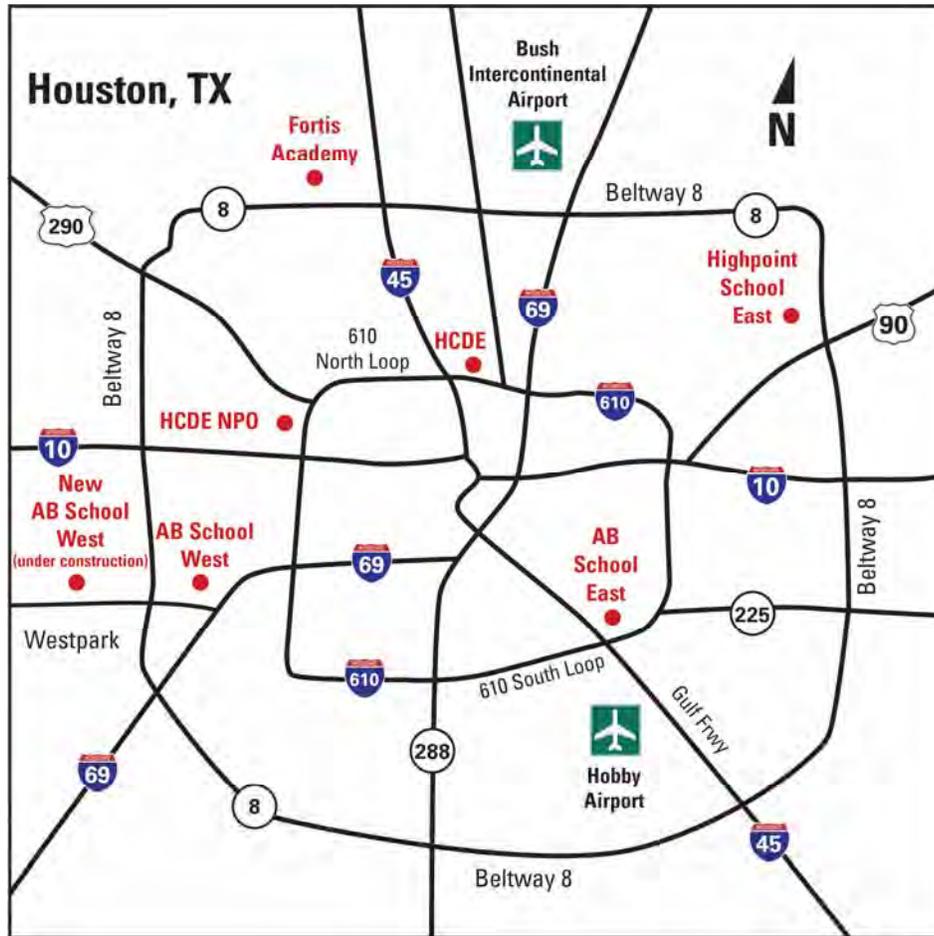
**Resource Development / Texas Center for Grant Development** supports efforts to locate and obtain funds which forward new programs, program enhancement and expansion needs.

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

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

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

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



# BUDGET ADMINISTRATION & FINANCIAL POLICIES

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## Legal Requirement for Budgets

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

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

## Statement of Texas Law

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

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

## Texas Education Agency (TEA) Legal Requirements

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

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

## Tax Authority

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

## Code of Ethics

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

## Risk Awareness

Risk awareness is an organization wide process to address internal control and risk-based standards in an audit

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

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

### **Fraud Prevention**

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

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

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

### **Fiscal Policy & Objectives**

#### ***Financial Stability***

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

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

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

As of August 31, 2020, HCDE will have a fund balance of approximately 2 months of operating costs. To achieve this goal, the Superintendent and the Assistant Superintendent for Business Services are instructed to implement the following financial plan:

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

- cost and not reoccurring costs.)
2. Restrict any surplus funds towards unassigned fund balance.

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

Funds from operations should provide adequate funds to support its:

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

### ***Revenue***

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

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

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

General fund expenditures shall maintain the following priorities of obligation:

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

### ***Long Term Financing***

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

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

### ***Short Term Financing***

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

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

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

HCDE will prepare reports of financial operations as follows:

1. A monthly operating and financial report, requiring review by the Audit Committee and/or the Board as

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

## **Investments**

### ***Investment Authority***

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

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

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

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

1. Obligations of or guarantees by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load money market mutual funds, as permitted by Government Code 2256.014.
8. No-load mutual funds as permitted by Government Code 2256.014.
9. 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.
10. Public funds investment pools as permitted by Government Code 2256.016, .019.
11. Corporate bonds as permitted by Government Code 2256.0204 (a)-(c).

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

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

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

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

### ***Diversity***

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from over concentration of assets in a specific class of investments, specific maturity, or specific issuer. It does not apply to U.S. Treasury securities and money market mutual funds.

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

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

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

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

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

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

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

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

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

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

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

### ***Internal Controls***

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

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.

6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

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

### ***Portfolio Report***

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

### **Ad-Valorem Taxes**

#### ***Discounts***

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

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

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

### **Purchasing & Acquisition**

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

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

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

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

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

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

Competitive Proposals and Request for Proposal ("RFP"), are used when the user has a good idea of what he / she wants but there might be different ways of arriving at the same goal. Competitive proposals may be the preferred method of acquisition when the need exists to generate a spectrum of alternative responses to the need proposed and to retain the ability to refine these responses through negotiation. The competitive proposal will have a scope of work that describes the goods or services being purchased and the application, but HCDE is going to leave it up to the company as to how to best accomplish the end result. Competitive Sealed Bids is used on generic goods or services that normally are awarded to low bidder meeting specifications. RFP is used on more complicated purchases that require an evaluation to take place along with possible negotiations. If

competitive sealed proposal method is chosen as the purchasing method, the Superintendent or designee shall prepare the request for proposals and/or specifications for items to be purchased. All proposals shall be submitted in sealed envelopes, plainly marked with the name of the proposer and the time of opening.

Proposals received after the specified time shall not be considered. Proposals shall be opened at the time specified, and all proposers shall be invited to attend the proposal opening. Proposals may be withdrawn prior to the scheduled time of opening. Changes in the content of a proposal, and in prices, may be negotiated after proposals are opened. HCDE may reject any and all proposals.

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

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

### ***Purchase Commitments***

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

### ***Conflict of Interest rules***

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

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

### **EDGAR Conflict of Interest Requirements**

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

### **State of Texas Conflict of Interest requirements**

In addition, Chapter 176 of the Local government Code, a local government officer shall file a **conflict of interest disclosure** with respect to a vendor if: (1) the vendor enters into a contract with the local government entity or the local governmental entity is considering entering into a contract with the vendor **AND**, (2) the vendor has **(A)** an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family receiving taxable income, other than investment income, that exceeds **\$2,500** during the 12 month preceding the date that the officer becomes aware that: (i) A contract

between the local governmental entity and vendor has been executed by (ii) The local governmental entity is considering entering into a contract with the vendor **(B)** has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12 month period preceding the date the officer becomes aware that (i) a contract between the local governmental entity and vendor has been executed or (ii) the local governmental entity is considering entering into a contract with the vendor or **(C)** has a family relationship with the local government officer.

## **Personnel**

### ***New Positions***

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

New positions created after approval of the budget shall be approved by the Board at public meeting before the positions can be advertised, offered, or funded. For fiscal year 2020-2021, there are 6.17 new positions added to the budget that are budget neutral.

## **Annual Operating Budget**

### ***Fiscal Year***

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

### ***Budget Planning***

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

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

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

### ***Budget Meeting***

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

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

### ***Authorized Expenditures***

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

### ***Budget Amendments***

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

## **Budget Amendments / Transfers**

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

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

Administration is authorized to move funds between line items. If the overall budget amount for revenue or expenditures increases or decreases, then Board approval is required. For Special Revenue Funds, 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 divisions are required to operate within their budgetary constraints. The operating budgets are amended prior to expenditure, and the accounting system provides a strong budgetary control over expenditures.

### **Capital Expenditures Policies**

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

### **New Purchases**

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

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

The funds utilized for capital expenditures include the following:

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

### **Capital Expenditures**

For fiscal year 2020-2021, one-time capital expenditures include:

#### **Assigned Fund Balance:**

Capital Improvement Plan – District Contribution	\$ 5,740,000
Debt Service Transfer for future payments- CIP Plan	4,750,000
Star Reimagined Program	648,764
Retirement benefit from Fund Balance	150,000
<b>TOTAL FUND BALANCE CAPITAL EXPENDITURE APPROPRIATIONS</b>	<b><u>\$ 11,288,764</u></b>

# BUDGETARY CONTROL & BASIS OF ACCOUNTING

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## Reporting Entity

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

## Accounting System Structure

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

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

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

## Basis of Accounting

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

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

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

## Basis of Budgeting

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

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

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

### **Funds and Fund Types**

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

#### ***Governmental fund type***

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

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

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

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

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

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

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

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

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

### **HCDE Fund Codes**

<b>100 – GENERAL FUND</b>	<b>400 – LOCAL GRANTS – Cont.</b>
199 – General Fund	479 – Head Start in Kind
<b>200 – FEDERAL GRANTS</b>	491 – Stop School Violence – in Kind
205 – Head Start	496 – Head Start Hogg Grant
206 – Head Start Training	498 – Local Grants
207 – Head Start Disaster Assis.	<b>500 – DEBT SERVICE</b>
208 – Educator & Families Engl.	599 – Debt Service
210 – Stop School Violence Grant	<b>600 CAPITAL PROJECTS FUNDS</b>
215 – Early Head Start Up - Operation	695 – Capital Project Local Funds
216 – Early Head Start – TT&A	697 – Capital Projects
217 – Gen-Cyber Grant	698 – PFC Refunding Bonds
221 – Dist. Learning Cap. Build	699 – Public Facilities Corporation
223 – Temporary Assistance for Needy Families	
230 – Adult Basic Education (ABE) Regular	<b>700 – PROPRIETARY FUNDS</b>
234 – ABE EL / Civics	711 – Choice Partners – Enterprise Fund
267 – TX 21 <sup>st</sup> Century Grant Cycle 9	753 – Workers Compensation
268 – TX 21 <sup>st</sup> Century Grant Cycle 10	799 – Facility Support Services
288 – CASE After School Partnership	<b>800 – FIDUCIARY - TRUST/AGENCY FUNDS</b>
289 – Head Start – OP & Training	811 – Highpoint – East Activity Funds
<b>300 – STATE GRANTS</b>	814 – Highpoint – North Activity Funds
381 – Adult Basic Education Regular	815 – Courtesy Committee
<b>400 – LOCAL GRANTS</b>	829 – Blair Endowment Scholastic Program
427 – Disaster Recovery	<b>900 – ACCOUNT GROUPS</b>
463 – Houston endowment Grant	901 – General Capital Assets
467 – CASE – City of Houston	902 – PFC Capital Assets
475 – Early Head Start In Kind	903 – Long Term Debt
476 – Head Start in Kind – Jul to Dec	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 Permanent Funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt, which is recognized when due and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant.

Any excess revenues at fiscal year-end are recorded as deferred revenue or due to grantor, as necessary.

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

### **Property Taxes**

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

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

### **Fund Balance**

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

The five classifications of fund balance of the General Fund include:

1. **Non-spendable fund balance** shall mean that portion of the gross fund balance that is not expendable (such as inventories) or is legally earmarked for a specific use such as the self-funded reserves program. Example of fund balance reserves for which fund balance is not available for financing general operating expenditures are:
  - a. Inventories
  - b. Prepaid items
  - c. Deferred expenditures
  - d. Self-funded risk management programs
  - e. Long term receivables
  - f. Outstanding encumbrances
2. **Restricted fund balance** includes amounts constrained to a specific purpose by the provider, such as grantor.
  - a. Federal or state granting agency (i.e. CASE, Adult Education, Head Start)
  - b. Construction funds (PFC)
  - c. Retirement of long-term debt
3. **Committed fund balance** shall mean that portion of the fund balance that is constrained to a specific purpose by the Board of Trustees.
4. **Assigned fund balance** shall mean that portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Board of Trustees and/or the Superintendent. In current practice, such plans or intent may change and never be budgeted or result in expenditures in future periods of time. Examples of assigned fund balances which the Department may have tentative plans for expenditures in future period include:
  - a. Capital replacement (expenditures for equipment, furniture, software)
  - b. Building construction, repair and renovation
  - c. Insurance deductibles
  - d. Claims and judgments
  - e. Employee retirement leave reserves
  - f. Expansion and moving costs
  - g. Program startup costs
  - h. Debt service reduction
  - i. Other legal uses
5. **Unassigned fund balance** includes amounts available for any legal purpose. This portion of the total

fund balance in the General Fund is available to finance operating expenditures. Unassigned fund balance shall mean the difference between the total fund balance and the total of the no-spendable fund balance restricted fund balance, committed fund balance and assigned fund balance.

Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in a government's General Fund to evaluate the government's continued creditworthiness. Historically, HCDE enjoyed a Moody's A2 Rating on Education Lease Revenue Bonds, Series 1999, released to raise revenue for construction purposes. When HCDE borrowed from the Qualified Zone Academy Bonds and Maintenance Notes in 2009, HCDE's credit rating was A2. HCDE's credit rating on Education Lease Revenue Bonds, Series 2006 is also A2, and these bonds were issued to raise revenue for construction purposes. The 2016 bonds for the construction of AB West School are also rated A2.

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

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

### **Expenditure Functions**

A function represents a general operational area and groups together related activities. Most school districts use all 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 34 – Student Transportation** – is used for expenditures that are incurred transporting students to and from school.

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

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

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

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

**Function 53 – Data Processing Services** – is used for expenditures for data processing services, whether 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 childcare for teen parents attending school, staff providing child care for teachers or working parents, baby-sitting after hours and after school daycare and other related expenditures needed to maintain the programs. HCDE uses this function for expenditures for Center for Safe and Secure Schools, Education Foundation, and Scholastic Arts and Writing Program.

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

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

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

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

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

## **BUDGET RESPONSIBILITIES**

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### **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<sup>th</sup> of the preceding fiscal year, the Department prepares a budget for the next succeeding fiscal year beginning September 1<sup>st</sup>. The operating budget includes proposed expenditures and the means of financing them. A duly posted meeting of the Board is called for the purpose of adopting the proposed budget. Once a budget is approved, it can be amended at the budget level (increases or decreases to the total individual budget) only by approval of a majority of the members of the Board.

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

Each budget is controlled by the budget manager at the revenue and expenditure class-object level. General Fund budget appropriations lapse at fiscal year-end, August 31<sup>st</sup>. 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 on August 31<sup>st</sup>, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year's budget.

### **Budget Responsibilities**

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

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

### **Annual Budget Responsibilities and Guidelines**

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

The levels of responsibility include:

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

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

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

## Budget Guidelines

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

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

Key factors that affected the fiscal year 2020-2021 Budget development included:

1. Wage increase: 4% for teachers, and 2% for all other employees. HCDE plans to recruit, hire and retain high quality staff to be able to provide the best services available in the marketplace. The new beginning teacher salary will be \$62,000 which is expected to be at the highest level for the region.
2. The TRS Care system also notified HCDE of a health insurance increase to the minimum rate, and HCDE is proposing to increase its contribution. The cost of HCDE will be \$139,000 across funds.
3. HCDE is also implementing a wellness program aimed at improving the health of HCDE staff. This program is nutrition-based program designed to promote healthy habits. The startup costs are approximately \$40,000 for the first year.
4. School Division: one of the fiscal year 2020-2021 initiatives is the enhancing of the competitive edge in the School Division. One FTE is proposed for a Behavior Specialist. To invest in our staff, a restraint team stipend is being implemented for a total of \$40,000.
5. School Based Therapy Program is also part of the initiatives to be more competitive in the marketplace. One occupational therapist and 0.17 FTE manager will be added to meet service demand due to special education needs.
6. Implementation of the marketing strategies and awareness campaign in the Communication Division. HCDE is proposing to add one additional FTE Graphic Design Manager to help address the new requirements in communication HCDE programs and efforts to serve students in the County. Client Engagement will also add one FTE for an Administrative Assistant. These positions are projected to enhance with marketing appeal and awareness of HCDE as a brand in the county.
7. In anticipation of next year's legislative session, the Department has also included an appropriation for the lobbying cost commitment previously approved by the Board of Trustees. The cost is \$276,000.
8. Balanced Budget: The proposed budget is balanced for on-going operations, and it is projected that the Department will invest part of its fund balance to implement a capital improvement program. All expenditures will be covered with the revenues generated during the year except for the one-time costs. For more detail see section number 9 below, and in the Capital Expenditure section.
9. A Capital Improvement Plan Phase One is proposed to be implemented. The following projects are proposed:
  - a. A new AB East Campus – This is a 43,605 square feet facility to meet special education students. AB East continues to attract additional students, and it is

- projected that the facility will be at capacity the next year. The projected budget is \$17,805,875. A PFC financing program is recommended for this project.
- b. A new High Point East Campus for Middle School. This school is in need of additional space to meet the needs of students sent by the district for an alternative campus. This is a 13,750 sq. ft facility, and the projected budget is \$7,916,645. A PFC financing program is recommended for this project.
  - c. A new Adult Ed Center is proposed to replace the current facility at the Adult Ed Building. This is a new 40,500 sq. ft building that will be used to offer adult ed classes and workforce development programs. The projected budget is \$16,858,750. A PFC financing program is recommended for this project.
  - d. The Irvington Building is over 25 years old, and it is scheduled for a renovation. The projected renovation is expected to cost \$8,365,500. A maintenance note financing is projected for this project. The number of sq. ft to be renovated is 60,000 sq. ft.
10. Phase Two of the Capital Improvement Program includes two projects:
- a. A new Workforce Development Program in Harris County to complement the Adult Ed Program funded by the federal government. The projected scope and the funding are to be developed in the next two to three years. The estimated budget is \$3,000,000
  - b. A new Equine Therapy Program in Harris County to complement the AB Schools, HP School, and Fortis School. The projected scope and the funding are to be developed in the next two to three years. The estimated budget is \$1,200,000.
11. A new program is being initiated to reinvent the Department considering the COVID19 and market changes. A Star Re-Imagined Initiative was aimed at implementing pilot programs that will enhance the footprint of HCDE by rethinking the way we do things. This is a one-time campaign designed by our Superintendent allowing divisions to present an expenditure request under \$50,000 to improve their division. \$648,764 will be used from the General fund to address the 17 divisions requests This cost is reserved in the fund balance.
12. Planned one-time expenditures from the General Fund balance totaling \$11,288,764 as follows:
- |   |                     |
|---|---------------------|
| Debt Service Transfer for future payments- CIP Plan   | \$4,750,000         |
| Capital Improvement Plan – District Contribution      | 5,740,000           |
| Star Re-Imagined Program                              | 648,764             |
| Retirement benefit                                    | 150,000             |
| Total fund balance capital expenditure appropriations | <u>\$11,288,764</u> |
13. Technology is also an important driver of our success. The division is implementing various additional software packages such as CASE Digital Print, Blackboard, eFinance Plus Systems, Share-point Programs, Dashboard, and others. The division is proposing a new FTE as Training Coordinator.
14. Transfers are being recommended to continue the operations of our special revenue funds. A transfer of \$872,000 will be required for FY 21 to implement the \$15 minimum compensation plan. This is a \$400,000 increase from FY 20. The Department receives over \$1.2M in indirect costs from the federal government.
15. The budget is predicated on adopting a tax rate that will bring in more revenue to address revenue loss and implementation of new initiatives such as the campaign awareness and costs associated with talent recruitment and compensation plan starting at \$15 per hour. The estimated tax rate of \$.005181 is proposed, and this is below the rollback rate, now referred to as voter-approval tax rate (“VAR”). Public hearings and notices will be required to adopt the tax rate. This rate is key to the funding of the operations plan for the current year considering COVID 19 challenges to the revenue projections.
16. Adult Education will grow in operations and it will require the hiring of a Director. One FTE has been requested for the Senior Director position. The cost of the position will be funded by the Adult Ed Grant.

### **Budget Calendar**

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

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

**Funds reviewed and incorporated into the budget review process**

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

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION FY 2020-21 Budget Planning Calendar



	Date	Activity	Location	Participants
Budget Planning		Budget Planning with Budget Analyst & Accounting Staff		
	Thursday, December 12, 2019	Strategic Planning Process Begins Cost of Service level to ISD	N/A	Divisions
	Wednesday, December 18, 2019	Cost of Services Report due Board Budget Committee	12:00 PM Board Room	Board
	January 6 - 10, 2020	1st Qtr. Budget Review Meetings	304	Budget Managers
	Friday, January 10, 2020	Accountability Steering Committee	503	Budget Managers
	Wednesday, January 15, 2020	<u>Board Meeting, 1 PM</u> Approve proposed calendar for FY 2020-21 Budget Year	1 PM Board Room	Board
	Wednesday, February 12, 2020	Budget Information & Instructions Available on the HCDE portal	N/A	Business Svcs
Needs Assessment and Budget Development	Tuesday, February 11, 2020	Budget Planning / Preparation Training Needs Assessment to be conducted	1 PM Room 400 N/A	Business Svcs - Budget Mgrs Divisions
	Friday, February 14, 2020	Budget Entry Training	9 AM Lab 500	Business Svcs - Budget Entry
	Tuesday, February 18, 2020	Budget Entry Training	9 AM Lab 500	Business Svcs - Budget Entry
	Thursday, February 27, 2020	DUE: Proposed Budgets to Business Analyst	N/A	Budget Mgrs
	<b>March 9 - 13, 2020</b>	<b>Spring Break</b>		<b>Department Closed</b>
	March 16 to 20, 2020	2nd Qtr. Budget Review Meetings	304	Budget Managers
	Wednesday, March 25, 2020	DUE: Risk Assessment - Mid-Year Evaluation	Bus. Office	Budget Mgrs
Budget Analysis and Superintendent Review	Friday, March 20, 2020	Final FY20-21 Accountability Objectives to be sent to Research & Evaluation / Budget Manager Overview Form	N/A	Budget Managers
	Wednesday, April 01, 2020	Budget Committee Planning Workbook to Budget Committee		Business Analyst
	Thursday, April 02, 2020	Budget Committee Planning Meeting	400A	HCDE Budget Committee
	Thursday, April 02, 2020	SWOT Analysis for Divisions	N/A	Budget Managers
	Wednesday, April 08, 2020	HCDE Goals & Strategic Plan Integration - Executive Team Leaders (ELT) - Annual Review	N/A	ELT Members
	April 2 - 24, 2020	Division Budget Presentations	400A	HCDE Budget Committee
	Thursday, April 30, 2020	Supt. Budget Review Session: Draft 1 Proposed Budget	400 A	Superintendent, Bus.Svcs Assistant Superintendents
Board Workshops (Tentative)	Tuesday, May 26, 2020	Agenda Items Due	N/A	Business Svcs
	Wednesday, June 10, 2020	Budget Work Session #1	400A	Board Budget Committee
	Wednesday, June 17, 2020	Final Accountability Objectives Presented to the Board	Board Room	Superintendent, Bus. Svcs
	Thursday, June 18, 2020	Supt. Budget Review Session: Draft 2 Proposed Budget	400A	Superintendent, Bus. Svcs
	Friday, June 26, 2020	Post <u>Budget Notice</u> in the <u>Houston Chronicle</u> and Post Budget on the web	N/A	Business Svcs
	June 22 - 26, 2020	3rd Qtr. Budget Review Meetings	304	Budget Managers
	Wednesday, July 15, 2020	Budget Work Session #2	100A	Board Budget Committee Superintendent, Bus. Svcs
Budget Approval (Tentative)	Wednesday, July 15, 2020	(1) Board Budget Committee Present Finalized Budget and Make Recommendation (2) Public Hearing on the Budget, 12:00 PM (3) <u>Board Meeting, 1:00 PM</u>	Board Room	Board Budget Committee, Superintendent, Bus. Svcs Board Board
	Saturday, August 29, 2020	Risk Assessment Year-End Evaluation	N/A	Divisions
	Tuesday, September 01, 2020	FY21 Budget is effective		
	Tuesday, September 15, 2020	Accountability Meeting Year End Reports		Division Managers
	Wednesday, October 14, 2020	Board Presentation of Risk Assessment Document	Board Room	Board
	October 24 - 28, 2020	4th Qtr. Budget Review Meetings	304	Budget Managers

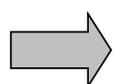
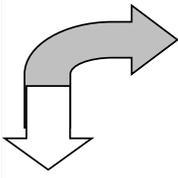
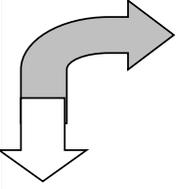
**Board Budget Committee:** Sumners (Chair), Colbert

**HCDE Budget Committee:** Colbert, Parker, Clark, Bartz, Truitt, Amezcua, Wright and Martinez

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Tax Calendar 2019

Date	Activity
Wednesday, July 15, 2020	Board Approves HCTO to calculate Effective and Rollback Tax Rates
Sunday, August 02, 2020	Certification of anticipated collection rate by collector (Letter)
Friday, August 14, 2020	Calculation of effective and roll back tax rates HCDE will have 60 days to adopt the Tax Rate from receiving the HCTO calculation
Wednesday, August 19, 2020	Presentation to the Board on Effective and Rollback Tax Rates
Monday, August 24, 2020	Estimated date to receive the Certification of Appraisal Values (HCAD)
Thursday, August 27, 2020	<p><b>Notice of Public Hearing on Tax Increase</b> <span style="float: right;">One</span>                      Quarter page ad and other web at least 7 days prior to Public Hearing, run everyday until the Second Public Hearing, if Tax rate is higher than Effective Tax Rate                      Publication of effective and roll back rates and submission to the governing body, statement and schedules; submission to governing body.</p>
Wednesday, September 02, 2020	<p><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</p>
Wednesday, September 09, 2020	<p><b><u>Public Hearing</u></b></p>
Thursday, September 10, 2020	72 hour meeting notice
Wednesday, September 16, 2020	<p><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</p>
Wednesday, September 16, 2020	72 hour meeting notice
Wednesday, September 23, 2020	<p><b><u>Meeting of Governing Body to Adopt 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 a public hearing.</p>



# BUDGET DEVELOPMENT PROCESS

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

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

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

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

## PLANNING PHASE

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

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

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

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

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

With the Budget Development Process, divisions are allowed time to integrate the Department goals into their specific budget requests. During division budget hearings the Business Services Division will review revenue projections and refined budget requests to develop a preliminary department budget. As a result of this collaborated process, the Business Services Division was able to present a preview of the proposed 2020-2021 budget to the Board of Trustees before the June Workshop. The preview enabled the Board of Trustees and the Superintendent to review and discuss the direction of the budget at the July 15<sup>th</sup> public hearing.

## **IMPLEMENTATION PHASE**

### **Revenue Projections**

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

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

### **Expenditure Projections**

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

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

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

evaluation of sources and uses of resources. With the assistance of the accounting system, directors are able to execute and control the activities that have been authorized by the budget and evaluate performance based upon comparisons between budgeted and actual operations.

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

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

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

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

Directors, principals, and other staff of the department under the direction of the Superintendent, developed the budget. Budget Preparation Training was held February 12<sup>th</sup> with Division managers and two budget entry training on February 14<sup>th</sup> and February 18<sup>th</sup>, 2020. The budget deadline set for divisions was February 27<sup>th</sup>, 2020, and the Business Services Division compiled 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 reviewed various budget options for personnel and financing. This entails maintaining competitive salaries and benefits for our employees, providing adequate funding for services, providing for construction and repairs to facilities, and other miscellaneous projects.

Budget workshops will be held on June 25<sup>th</sup> and July 15<sup>th</sup> to review the preliminary budget estimates. The citizens of Harris County and Department employees were invited to attend the budget workshops. On July 15<sup>th</sup>, the Board of Trustees approved the final budget and will be implemented on September 1<sup>st</sup>, 2020.

## **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.

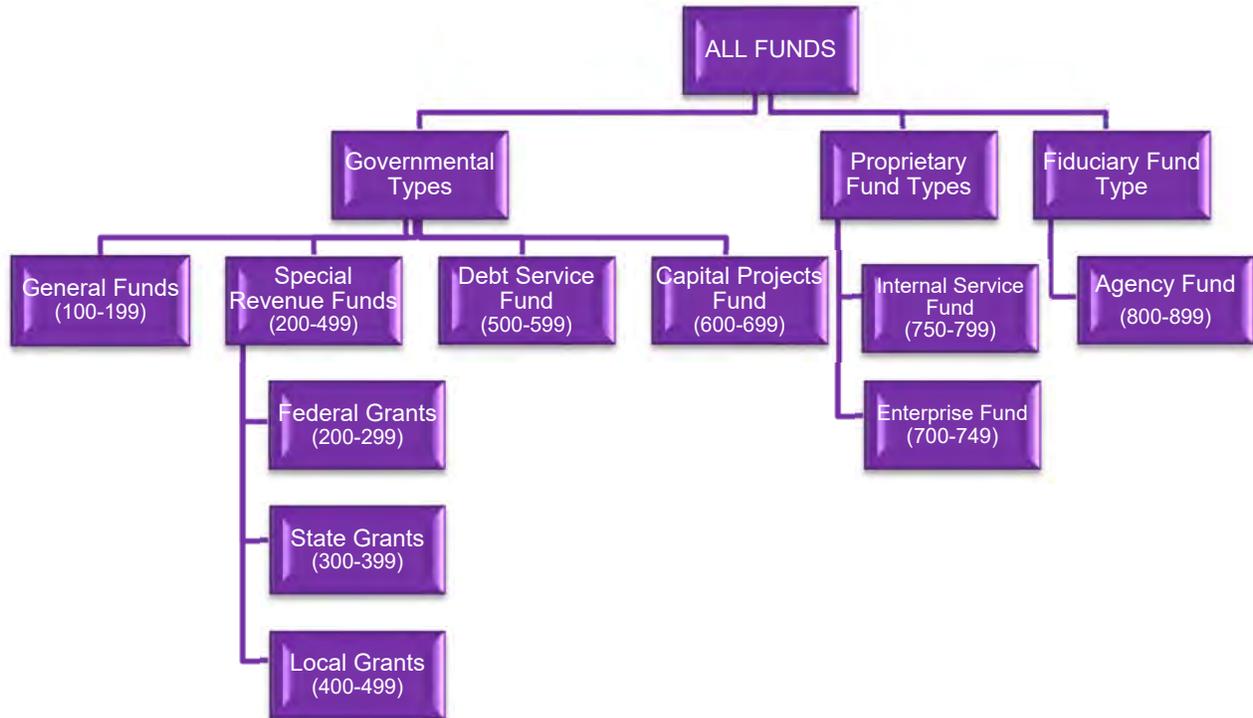


3.- FINANCIAL SECTION

## HCDE'S FUNDS STRUCTURE & FUND TYPES

### ALL FUND TYPES

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



### GOVERNMENTAL FUND TYPES

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

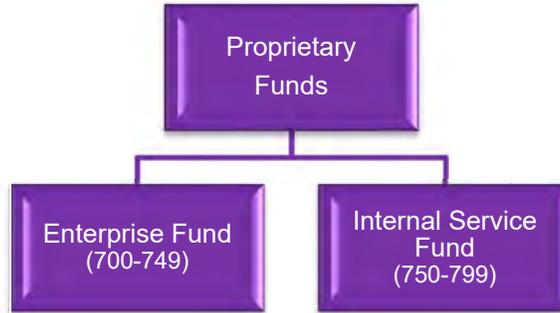
These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The following are the Department's governmental funds:

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

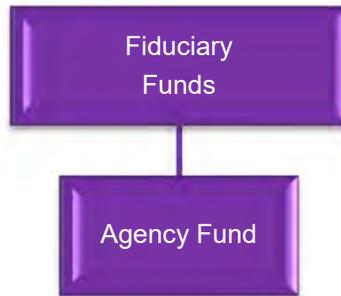
**PROPRIETARY FUND TYPES**

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



**FIDUCIARY FUND TYPES**

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



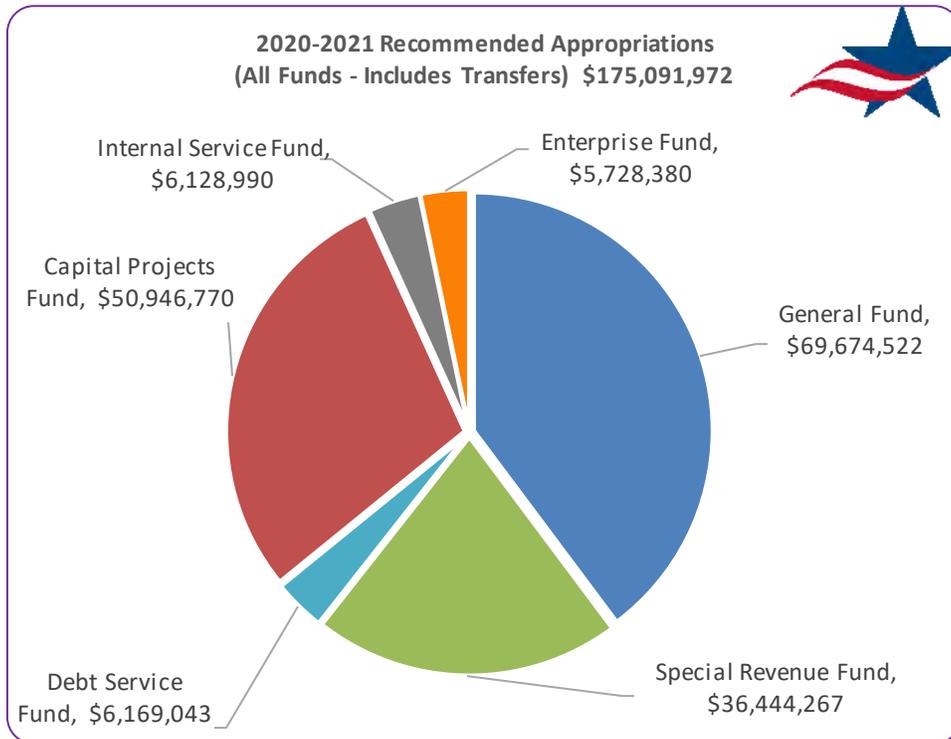
Examples of these funds are endowments received from individuals and / or organizations for specific purposes for which the principal and interest earned or revenue may be used. There are two small funds for students’ activities from the Highpoint School East, one endowment fund for scholarships and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

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

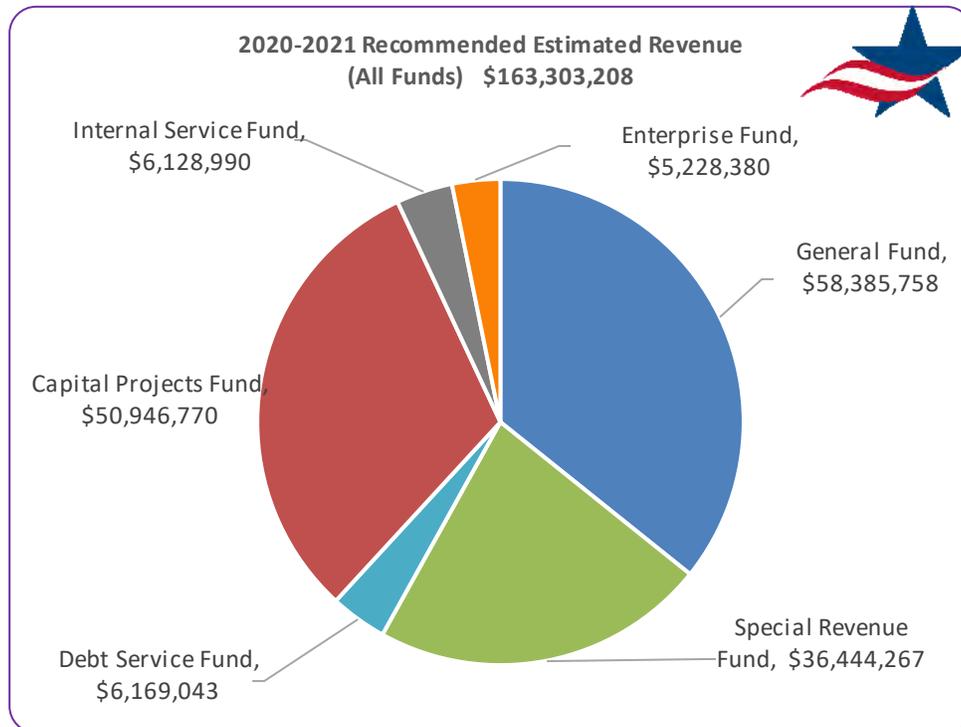
## GOVERNMENTAL & PROPRIETARY FUNDS - SUMMARY

	Governmental				Proprietary		Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	
<b>Estimated Revenues</b>	\$ 58,385,758	\$ 36,444,267	\$ 6,169,043	\$ 50,946,770	\$ 6,128,990	\$ 5,228,380	\$ 163,303,208
<b>Appropriations</b>	55,815,929	36,444,267	6,169,043	50,946,770	6,128,990	2,801,140	158,306,139
<b>Transfers Out</b>	13,858,593	-	-	-	-	2,927,240	16,785,833
<b>Total Appropriations and Other Uses</b>	69,674,522	36,444,267	6,169,043	50,946,770	6,128,990	5,728,380	175,091,972
<b>Appropriations from Fund Balance:</b>	(11,288,764)	-	-	-	-	(500,000)	(11,788,764)
<b>Projected Fund Balance Beg.</b>	27,163,427	-	-	2,472,835	1,461,822	1,000,000	32,098,084
<b>Projected Fund Balance End.</b>	\$ 15,874,663	\$ -	\$ -	\$ 2,472,835	\$ 1,461,822	\$ 500,000	\$ 20,309,320

The following pie chart presents the budgeted appropriations for the fiscal year 2020–2021 by fund type, the participation of each fund in the total budgeted amount is presented.



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



Note: The difference between estimated revenue and appropriations is \$11,788,764 which includes one-time costs associated with:

Debt Service Transfer for future payments- CIP Plan	\$4,750,000
Capital Improvement Plan – District Contribution	5,740,000
Star Reimagined Program	648,764
Transfer from Choice to General Fund	500,000
Retirement benefit from Fund Balance	150,000
Total fund balance capital expenditure appropriations	<u>\$11,788,764</u>

## GENERAL FUND

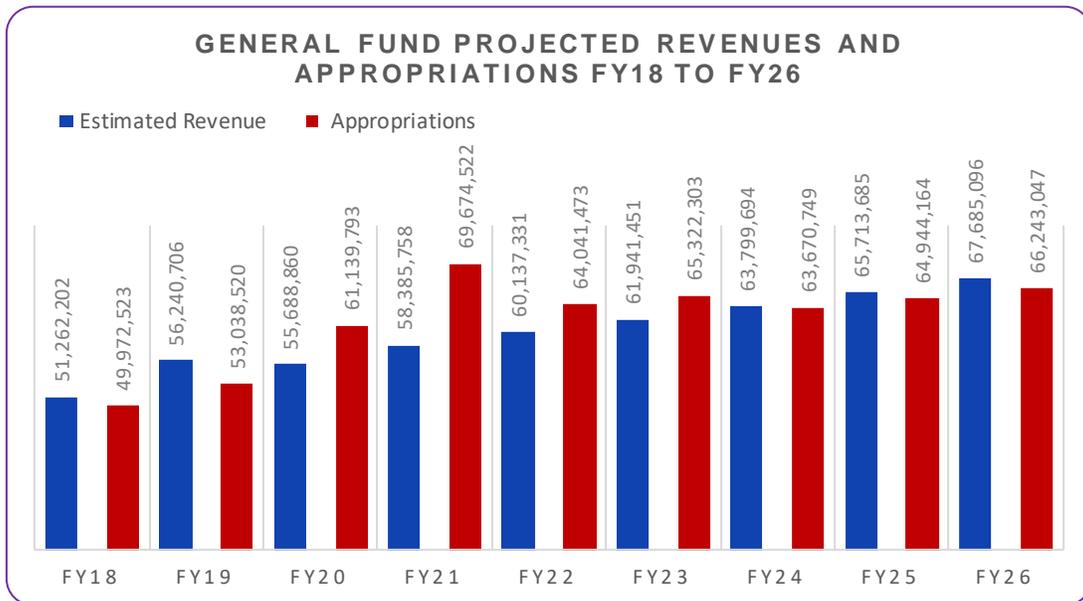
The General Fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The General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

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

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

### Harris County Department of Education FY21 General Fund Proposed Budget Overview

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2020-2021 Proposed	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
<b>Beginning Fund Balance</b>	\$30,920,246	\$28,122,494	\$29,412,173	\$32,614,360	\$27,163,427	\$15,874,663	\$11,970,521	\$8,589,669	\$8,718,614	\$9,488,135
<b>Estimated Revenue</b>	49,028,062	51,262,202	56,240,706	55,688,860	58,385,758	60,137,331	61,941,451	63,799,694	65,713,685	67,685,096
<b>Appropriations</b>	43,146,296	44,202,144	47,209,422	53,024,526	55,815,929	56,932,248	58,070,893	59,232,310	60,416,957	61,625,296
<b>Total Other Uses</b>	(8,679,518)	(5,770,379)	(5,829,098)	(8,115,267)	(13,858,593)	(7,109,226)	(7,251,410)	(4,438,438)	(4,527,207)	(4,617,751)
<b>Net Change in Fund Balance</b>	(2,797,752)	1,289,679	3,202,186	(5,450,933)	(11,288,764)	(3,904,142)	(3,380,852)	128,946	769,521	1,442,049
<b>Ending Fund Balance</b>	\$28,122,494	\$29,412,173	\$32,614,360	\$27,163,427	\$15,874,663	\$11,970,521	\$8,589,669	\$8,718,614	\$9,488,135	\$10,930,184



**HCDE Goals**

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

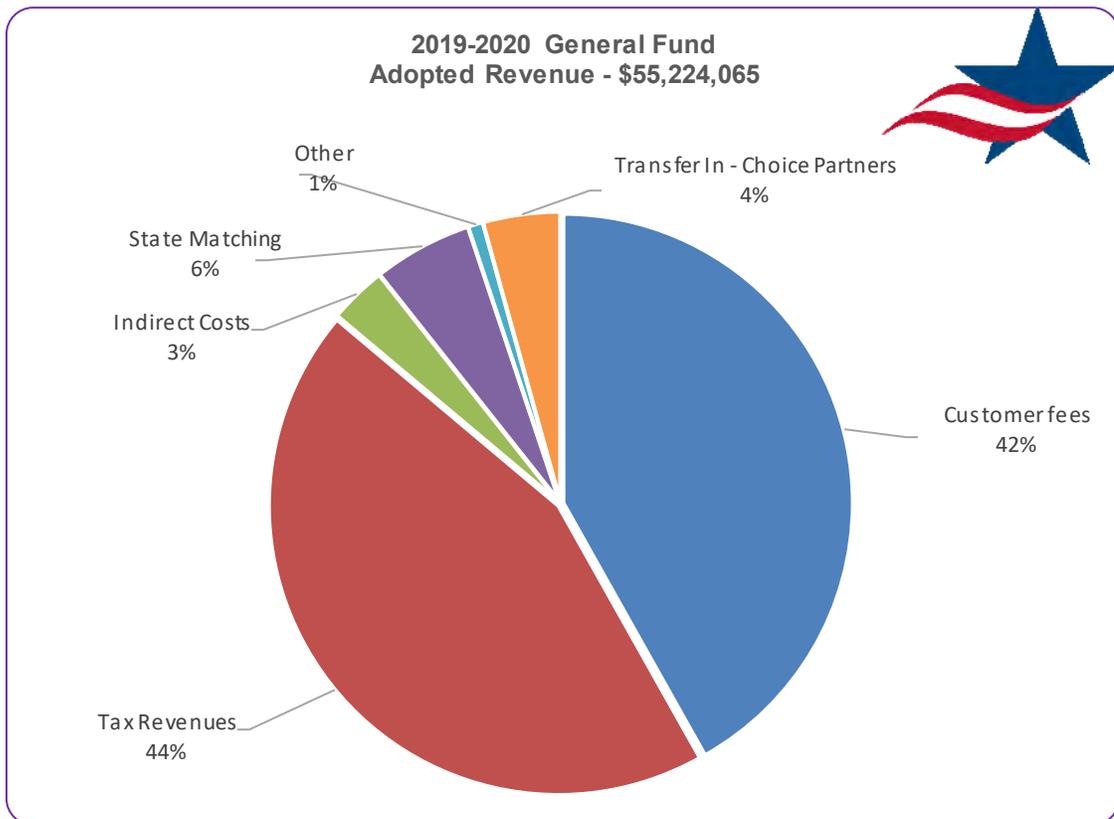
**Harris County Department of Education  
FY21 General Fund Proposed Budget Overview**

	Adopted Budget 2019-2020	Amended Budget 2019-2020	Proposed Budget 2020-2021	Percent Change
<b>Beg. Fund Balance</b>	\$ 32,614,360	\$ 32,614,360	\$ 27,163,427	
Estimated Revenues	55,224,065	55,688,860	58,385,758	5%
Appropriations	51,999,534	53,024,526	55,815,929	5%
Transfers Out	8,115,267	8,115,267	13,858,593	71%
<b>Total Appropriations</b>	<b>\$ 60,114,801</b>	<b>\$ 61,139,793</b>	<b>\$ 69,674,522</b>	<b>13.96%</b>
Excess/(Deficiency) of Revenues Over/(Under) Appropriations	(4,890,736)	(5,450,933)	(11,288,764)	
<b>Ending Fund Balance</b>	<b>27,723,624</b>	<b>27,163,427</b>	<b>15,874,663</b>	
<b>Fund Balance categories per GASB 54</b>				
Non-Spendable Fund Balance	125,000	128,037	125,000	
Restricted Fund Balance	-	-	-	
Committed Fund Balance	550,000	700,000	550,000	
Assigned Fund Balance	1,939,384	6,889,373	1,939,384	
Unassigned Fund Balance	25,109,240	19,446,017	13,260,279	
<b>Ending Fund Balance</b>	<b>\$ 27,723,624</b>	<b>\$ 27,163,427</b>	<b>\$ 15,874,663</b>	

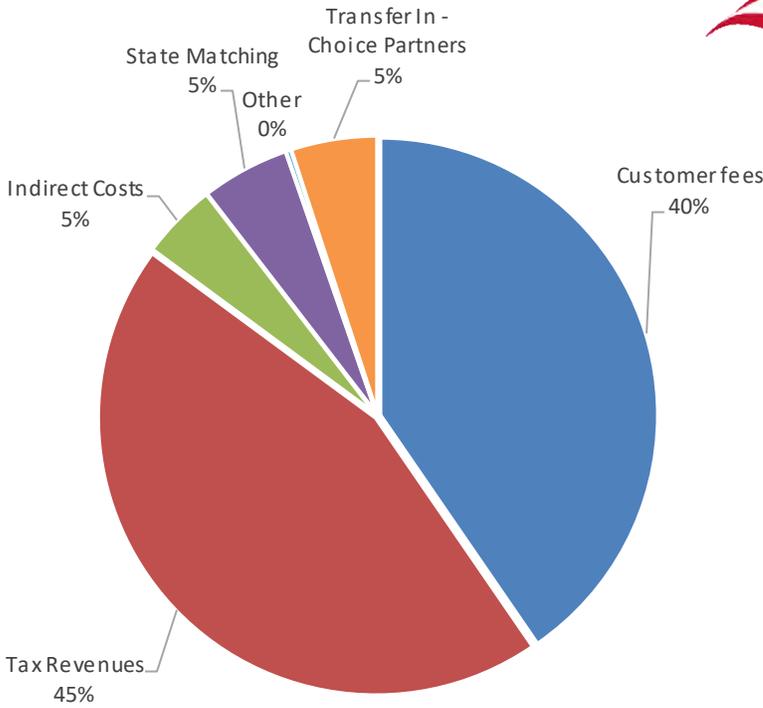
## Harris County Department of Education FY21 General Fund Proposed Budget Overview Estimated Revenues

Object Code	Adopted Budget 2019-2020	Amended Budget 2019-2020	Proposed Budget 2020-2021	Percent Change
Customer Fees	\$ 23,118,627	\$ 23,577,627	\$ 23,601,005	0.1%
Tax revenues	24,444,517	24,450,312	26,089,000	7%
Indirect costs	1,781,380	1,781,380	2,598,513	46%
State funding	3,050,000	3,050,000	3,000,000	-2%
Other	454,317	454,317	170,000	-63%
Transfer In-Choice Partners	2,375,224	2,375,224	2,927,240	23%
<b>Total Revenues</b>	<b>\$ 55,224,065</b>	<b>\$ 55,688,860</b>	<b>\$ 58,385,758</b>	<b>5%</b>

The following pie charts present the fiscal year 2019-2020 and the 2020–2021 estimated revenues for the General Fund by type of revenue, with the estimated amount and the percentage participation from the total.



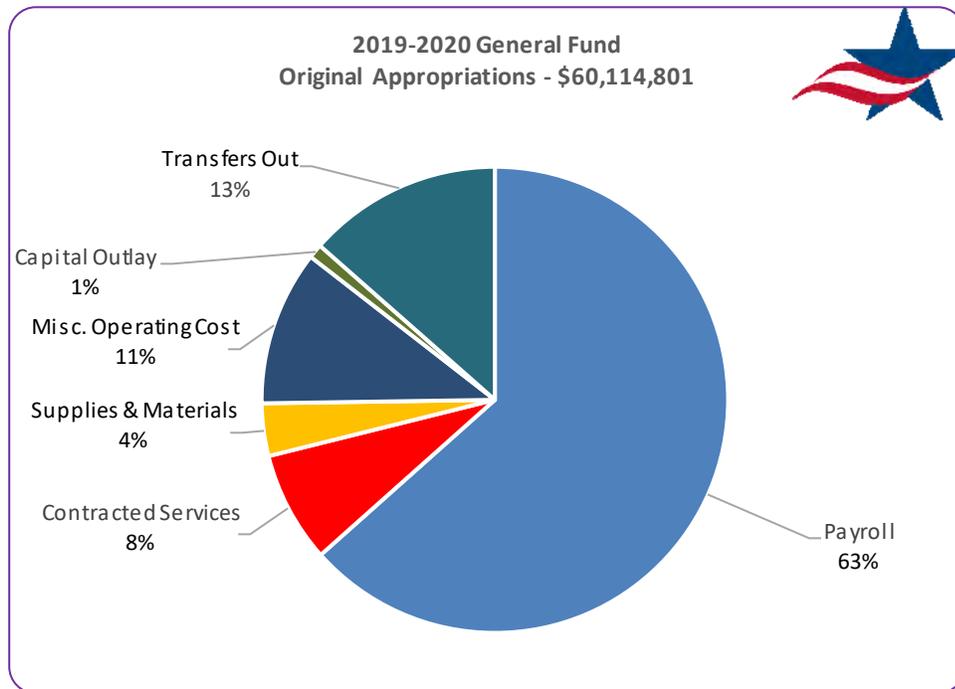
**2020-2021 General Fund  
Recommended Revenue - \$58,385,758**



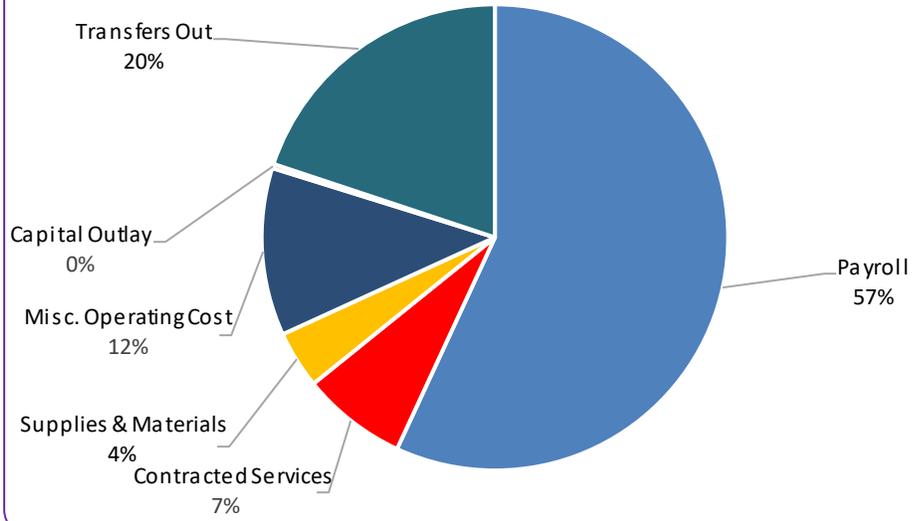
## Harris County Department of Education FY21 General Fund Proposed Budget Overview Appropriations

Object Code	Adopted Budget 2019-2020	Amended Budget 2019-2020	Proposed Budget 2020-2021	Percent Change
Payroll	\$ 38,120,427	\$ 38,113,577	\$ 39,637,777	4%
Contracted Services	4,631,482	4,754,707	5,085,572	7%
Supplies & Materials	2,190,690	2,460,581	2,779,374	13%
Misc Operating Cost	6,463,068	6,778,128	8,101,274	20%
Capital Outlay	593,867	917,533	211,932	-77%
Transfers Out	8,115,267	8,115,267	13,858,593	71%
<b>Total Appropriations</b>	<b>\$ 60,114,801</b>	<b>\$ 61,139,793</b>	<b>\$ 69,674,522</b>	<b>14%</b>

The following pie charts presents the total budgeted appropriations for the fiscal years 2019-2020 & 2020-2021 by type of expenditures and with the percentage participation from the total amount.



2020-2021 General Fund  
Recommended Appropriations - \$69,674,522



HCDE  
FY 2021 Requested Budget Compared to FY 2020 Budget



		1	2	3	4
		Requested FY 2021 BUDGET	FY20 Amended at 2/27/20	Variance (1-2)	FY 2020 ORIGINAL BUDGET
<b>ESTIMATED REVENUES &amp; OTHER RESOURCES</b>					
<b>Estimated Revenues</b>					
Local	Customer Fees & Charges	\$ 23,601,005	\$ 23,577,627	23,378	\$ 23,118,627
Local	Property Tax Rev-Current (@\$505 B)	25,924,000	24,285,312	1,638,688	24,279,517
Local	Property Tax Rev-Delinquent & P&I	165,000	165,000	-	165,000
Local	Investment Earnings	170,000	453,590	(283,590)	453,590
Local	Other Local Revenues	-	727	(727)	727
State	FSP-Compensation	-	300,000	(300,000)	300,000
State	TEA Health Ins-Employees	-	-	-	-
State	TRS State Matching	3,000,000	2,750,000	250,000	2,750,000
State	Indirect Cost-State Grants	727	33,072	(32,345)	33,419
Federal	Indirect Cost-Federal Grants	2,597,786	1,748,308	849,478	1,747,961
Local	Transfer In-Choice Partners -Fund 711	2,927,240	2,375,224	552,016	2,375,224
<b>Total Estimated Revenues:</b>		<b>58,385,758</b>	<b>55,688,860</b>	<b>2,696,898</b>	<b>55,224,065</b>
<b>BM APPROPRIATIONS &amp; OTHER USES</b>					
<b>Appropriations</b>					
010	Board of Trustees	\$ 198,143	\$ 186,626	11,517	\$ 186,626
001	Superintendent's Office	631,457	577,344	54,113	527,344
012	<b>Assistant Supt -Education and Enrichment</b>	300,324	296,652	3,672	296,652
005	Center for Safe & Secure Schools	654,303	786,277	(131,974)	613,277
014	Education Certification & Prof Advancement	707,271	686,795	20,476	686,795
201	Adult Education Local	176,707	173,390	3,317	173,390
923	Center for Grant Development	613,455	593,835	19,620	593,835
924	Research & Evaluation The Teaching and Learning Center	650,927	643,743	7,184	643,743
301	TLC - Division Wide	315,754	308,041	7,713	308,041
190	TLC - Digital Education and Innovation	311,442	406,642	(95,200)	205,186
302	TLC - Math	221,867	217,220	4,647	217,220
303	TLC - Science	101,526	109,707	(8,181)	109,707
304	TLC - Bilingual Education	156,270	153,320	2,950	153,320
307	TLC - English Language Arts	195,038	190,889	4,149	190,889
308	TLC - Social Studies	53,522	53,068	454	53,068
309	TLC - EC Winter Conference	143,507	145,929	(2,422)	161,747
312	TLC - Scholastic Arts Program	166,554	167,887	(1,333)	183,707
313	TLC - Special Education	80,508	77,561	2,947	77,561
314	TLC - Speaker Series	155,996	159,821	(3,825)	175,639
315	TLC - Professional Development	-	-	-	39,000
094	<b>Chief of Staff</b>	281,956	271,409	10,547	271,409
922	CASE Local	793,660	772,444	21,216	747,444
050	<b>Business Services</b>	2,088,629	1,981,081	107,548	1,963,839
098	Department Wide	5,285,140	4,606,178	678,962	4,120,420
099	Retirement Leave Benefits	150,000	100,000	50,000	100,000
101	State TEA On Behalf Payments	3,000,000	2,750,000	250,000	2,750,000
102	State TEA Employee Health Ins	-	-	-	373,519
950	Purchasing Support	647,574	592,322	55,252	592,322
093	<b>Chief Communication Officer</b>	204,755	197,545	7,210	197,545
090	Technology Services	4,150,532	3,843,191	307,341	3,632,946
088	Asset Replacement Schedule	-	693,867	(693,867)	593,867
092	Client Engagement	541,869	500,524	41,345	500,524
925	Communications	1,186,144	1,058,109	128,035	1,058,109

	Requested FY 2021 BUDGET	FY2020 Amended at 2/29/20	Variance	FY 2020 ORIGINAL BUDGET
030 <b>Human Resources</b>	1,091,452	1,081,016	10,436	1,081,016
011 <b>Assistant Supt -Academic Support</b>	327,872	318,103	9,769	295,103
111 School Based Therapy Services	12,733,654	12,308,371	425,283	12,308,371
901 Head Start	8,000	5,000	3,000	5,000
Special Schools & Services				
501 Special Schools Administration	912,272	846,577	65,695	808,577
131 AB School-East	4,864,948	4,388,333	476,615	4,333,333
132 AB School-West	4,659,415	3,940,633	718,782	3,809,633
800 Fortis Academy	1,407,399	1,238,859	168,540	1,276,859
970 Highpoint-East	3,402,446	3,370,344	32,102	3,360,344
Facilities:				
086 Facilities-Construction Services	221,859	191,197	30,662	187,931
954 Records Management Services	2,021,782	2,034,676	(12,894)	2,034,676
<b>Total Appropriations - Divisions</b>	<b>55,815,929</b>	<b>53,024,526</b>	<b>2,791,403</b>	<b>51,999,534</b>
<b>Other Uses</b>				
098 Trans Out-DW - PFC payment Fund 599	5,717,613	2,466,182	3,251,431	2,466,182
098 Trans Out-DW - Lease QZAB Fund 599	451,429	451,429	-	451,429
098 Trans Out-DW - Star Re-Imagined	648,764	-	648,764	451,429
098 Trans Out-Capital Project	5,740,000	3,796,869	1,943,131	3,796,869
098 Trans Out-DW-CASE Fund 288	550,787	550,787	-	550,787
098 Trans Out-DW-Head Start Fund 205 (HS Equity)	750,000	850,000	(100,000)	850,000
<b>Total Other Uses:</b>	<b>13,858,593</b>	<b>8,115,267</b>	<b>5,743,326</b>	<b>8,566,696</b>
<b>Total Appropriations</b>	<b>69,674,522</b>	<b>61,139,793</b>	<b>8,534,729</b>	<b>60,566,230</b>
<b>Difference Revenues / Appropriations</b>	<b>(11,288,764)</b>	<b>(5,450,933)</b>	<b>(5,837,831)</b>	<b>(5,342,165)</b>
<b>One Time Costs:</b>				
695 Facilities-Local Construction Division	-	-	-	-
<b>Total incl. One Time Appropriations:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>	<b>\$ (11,288,764)</b>	<b>\$ (5,450,933)</b>	<b>\$ (5,837,831)</b>	<b>\$ (5,342,165)</b>

<b>New Proposed Projects:</b>		
<b>One Time Payments</b>		
498	Star Re-Imagined	648,764
099	Retirement Benefits from Fund Balance	150,000
087	Upgrade to Buildings and Improvements	5,740,000
500	Debt Payment from Fund Balance	4,750,000
		<b>11,288,764</b>

**Budget Deficit after One Time Expenditures** -

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Revenue Analysis - Customer Fees by Division**  
**For the Fiscal Year Ended August 31, 2021**

CUSTOMER FEES	FY2021 Requested Budget	FY2020 Amended Budget	Increase / Decrease between original budgets	FY20			
				Amended Budget	Actual to 2/29/20	Amount over/under	% Realized
Business Services	\$ 620,000	\$ 100,000	\$ 520,000	\$ 100,000	\$ 1,823	\$ (98,177)	2%
Center for Grant Development	1,250	1,000	250	1,000	735	(265)	100%
Center for Safe & Secure Schools	223,200	399,750	(176,550)	572,500	142,881	(429,619)	25%
CASE Local	105,000	61,700	43,300	86,700	40,969	(45,731)	47%
Educator Certification and Prof Adv	300,045	409,210	(109,165)	409,210	73,325	(335,885)	18%
Facilities-Choice Facility Partners			-	-		-	0%
Records Management Services	1,800,500	1,916,425	(115,925)	1,916,425	839,351	(1,077,074)	44%
Research & Evaluation	149,500	106,688	42,812	106,688	39,750	(66,938)	37%
School Based Therapy Services	10,170,332	10,033,388	136,944	10,033,388	4,685,211	(5,348,177)	47%
Special Schools:							
AB-East	3,699,730	3,469,001	230,729	3,469,001	3,487,267	18,266	101%
AB-West	3,222,318	3,119,600	102,718	3,195,600	2,254,239	(941,361)	71%
Highpoint-East	2,012,977	2,094,473	(81,496)	2,094,473	1,781,718	(312,755)	85%
Fortis Academy	256,250	196,250	60,000	196,250	275,000	78,750	140%
Special Schools Administration	-	-	-	-	12,379	12,379	-
Technology Support Services	3,003	18,203	(15,200)	18,203	-	(18,203)	0%
Teaching and Learning Center:							
Digital Education and Innovation	236,000	259,919	(23,919)	483,919	319,581	(164,338)	66%
Math	168,000	186,150	(18,150)	186,150	44,825	(141,325)	24%
Science	97,000	91,000	6,000	91,000	9,440	(81,560)	10%
Bilingual Education	77,000	85,000	(8,000)	85,000	31,155	(53,845)	37%
English Language Arts	104,500	155,000	(50,500)	155,000	41,022	(113,978)	26%
Social Studies	22,000	47,900	(25,900)	47,900	2,300	(45,600)	5%
EC Winter Conference	85,000	100,000	(15,000)	100,000	46,845	(53,155)	47%
Scholastic Arts & Writing Program	-	16,000	(16,000)	16,000	38,888	22,888	243%
Special Education	77,000	69,000	8,000	69,000	15,768	(53,233)	23%
Speaker Series	170,400	143,970	26,430	143,970	6,740	(137,230)	5%
Prof Development	-	39,000	(39,000)	-	11,832	11,832	0%
<b>Total Customer Fees :</b>	<b>\$ 23,601,005</b>	<b>\$ 23,118,627</b>	<b>\$ 482,378</b>	<b>\$ 23,577,377</b>	<b>\$ 14,203,044</b>	<b>\$ (9,374,333)</b>	<b>60%</b>

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

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Revenue Analysis - Other Revenue by Type**  
**For the Fiscal Year Ended August 31, 2021**

OTHER	FY2021 Requested Budget	FY2020 Adopted Budget	Increase / Decrease between original budgets	FY20			
				Amended Budget	Actual to 2/29/20	Amount over/under	% Realized
Tax Revenues							
Property Tax Revenues-Current	25,924,000	24,279,517	1,644,483	<b>24,285,312</b>	<b>22,859,379</b>	(1,425,933)	94%
Property Tax Revenues-Del & P&I	165,000	165,000	-	<b>165,000</b>	<b>46,877</b>	(118,123)	28%
<b>Total Tax Revenues</b>	<b>26,089,000</b>	<b>24,444,517</b>	<b>1,644,483</b>	<b>24,450,312</b>	<b>22,906,256</b>	<b>(1,544,056)</b>	94%
Indirect Costs-Federal	2,597,786	1,747,961	849,825	<b>1,748,308</b>	<b>781,862</b>	(966,446)	45%
Indirect Costs-State	727	33,419	(32,692)	<b>33,072</b>	-	(33,072)	0%
State Matching							
FSP-Compensation	-	300,000	(300,000)	<b>300,000</b>	<b>111,130</b>	(188,870)	37%
TEA Health Ins-Employees	-	-	-	-	<b>225,628</b>	225,628	#DIV/0!
TRS Matching	3,000,000	2,750,000	250,000	<b>2,750,000</b>	-	(2,750,000)	0%
<b>Total State Matching</b>	<b>3,000,000</b>	<b>3,050,000</b>	<b>(50,000)</b>	<b>3,050,000</b>	<b>336,758</b>	<b>(2,713,242)</b>	11%
Other							
Investment Earnings	170,000	453,590	(283,590)	<b>453,590</b>	<b>272,307</b>	(181,283)	60%
Other Local Revenues	-	727	(727)	<b>727</b>	<b>62,209</b>	61,482	8557%
Transfers In	2,927,240	2,375,224	552,016	<b>2,375,224</b>	<b>2,220,465</b>	(154,759)	93%
<b>Total Other Revenues</b>	<b>3,097,240</b>	<b>2,829,541</b>	<b>267,699</b>	<b>2,829,541</b>	<b>2,554,980</b>	<b>(274,561)</b>	90%
<b>Total Estimated Revenues</b>	<b>\$ 34,784,753</b>	<b>\$ 32,105,438</b>	<b>\$ 2,679,315</b>	<b>\$ 32,111,233</b>	<b>\$ 26,579,856</b>	<b>\$ (5,531,377)</b>	83%
<b>Total Customer Fees</b>	<b>23,601,005</b>	<b>23,118,627</b>	<b>482,378</b>	<b>23,577,377</b>	<b>14,203,044</b>	<b>(9,374,333)</b>	
<b>Total Est. Rev. &amp; Other Resources:</b>	<b>\$ 58,385,758</b>	<b>\$ 55,224,065</b>	<b>\$ 3,161,693</b>	<b>\$ 55,688,610</b>	<b>\$ 40,782,899</b>	<b>\$ (14,905,711)</b>	

Assumptions:

1. 99% collection rate for tax revenues. Using the estimated tax rate (\$0.005181) and current taxes.
2. Local revenues and grants submitted by divisions.
3. Indirect Costs : Based on FY 20 Grants

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
Tax Year 2020 Interim Current Tax Revenue Estimate Updates

**EST FINAL VALUE  
COMMITTEE RECOMMENDED**

**Property Use Category Recap-Certified To Date -Report:**

Taxable value	\$505,450,987,981	
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**PLUS: Uncertified Roll Summary Report:**

Scenario (1) Appraised value	-	
Scenario (2) Owner's value	-	
Scenario (3) Estimated final value	-	

<b>Total taxable value, Certified and Uncertified:</b>	(A) <u><u>\$505,450,987,981</u></u>	(A)
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**Calculate Interim Current Tax Revenue Estimate:**

1) (A) divided by 100	(B) \$5,054,509,880	(B)
2) Current Tax Rate	(C) <u>0.005181</u>	(C)
3) 2019 Interim Current Tax Revenue Estimate, at 100% Collection Rate, (B) X (C)	(D) <u>\$26,187,416</u>	(D)
4) Interim Tax Rev Estimate @ 99% Collection Rate:	(E) <u>\$25,925,542</u>	(E)

**Comparison of Interim Tax Rev Estimate @ 100% Collection Rate with Interim Current Tax Revenue Est:**

Interim Current Tax Revenue Estimate Over/(Under)  
Current Tax Revenue, Currently Budgeted:

Interim Current Tax Revenue Estimate (E)	(E) \$25,925,542	(E)
<b>LESS: Tax Revenue, Currently Budgeted</b>	(F) <u>\$24,156,817</u>	(F)

**Total Interim Current Tax Revenue Estimate Over/(Under)  
Current Tax Revenue, Currently Budgeted, (E) - (F):**

	<u><u>\$1,768,725</u></u>	
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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**INDIRECT COST ESTIMATES**  
**PROPOSED FY21 BUDGET**

Account	Division	Federal and Local Grants	FY 2020-21	FY 2019-20
<b>STATE:</b>				
58990001	AE	Adult Ed State	\$ -	\$ 33,419
		<b>Total State</b>	<u>-</u>	<u>33,419</u>
<b>FEDERAL:</b>				
59990008	AE	Adult Ed Tanf Federal	-	12,210
59990001	AE	Adult Ed Regular	<b>203,097</b>	185,308
59990001	AE	Adult Ed English Literacy/Civics	<b>32,207</b>	26,613
59990006	HS	Head Start	<b>2,062,386</b>	1,308,159
59900106	HS	Early Hs	<b>269,874</b>	189,835
59990007	CSSS	Stop School Violence	<b>13,130</b>	12,207
59990042	CASE	Case Cycle 9	<b>8,592</b>	6,079
59990023	CASE	Case Cycle 10	<b>8,500</b>	7,550
		<b>Total Federal</b>	<u><b>2,597,786</b></u>	<u><b>1,747,961</b></u>
		<b>Total Indirect Costs Budgeted:</b>	<b>\$ 2,597,786</b>	<b>\$ 1,781,380</b>

## **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 Department budgets for Special Revenue Funds and uses project accounting for them in order to maintain integrity for the various sources of funds. These funds utilize the modified accrual basis of accounting and budgeting.

### **SPECIAL REVENUE FUNDS**

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

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

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

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

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

Separate accountability must be maintained for each section listed below:

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

#### **Educator Certification and Professional Advancement**

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

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

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

- Head Start Grant
- Early Head Start Grant
- USDA Child and Adult Care Food Program
- HS Teacher Training and Technical Assistance
- Local In-Kind Funds for local matching funds accountability
- Disaster Relief Program Grant for the Cool-Wood new Location construction
- Covit Grant
- Mental Wellness Grant

#### **Houston Endowment**

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

#### **Center for Safe and Secure Schools**

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

Harris County Department of Education  
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds  
 For The Fiscal Year Ended August 31, 2021

	Governmental Funds				Proprietary Funds		Total
	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Internal Services Funds	Enterprise Funds	
<b>EST. REVENUES &amp; OTHER Sources</b>							
<b>Revenues</b>							
Customer Fees & Charges	\$ 23,601,005	\$ -	\$ -	\$ -	\$ -	\$ 5,228,380	\$ 28,829,385
Property Tax Rev-Current	25,924,000	-	-	-	-	-	25,924,000
Property Tax Rev-Delinquent & P&I	165,000	-	-	-	-	-	165,000
Investment Earnings-HCDE	170,000	-	-	-	-	-	170,000
Other Local Revenues	-	-	-	-	-	-	-
Local Grants	-	5,663,059	-	-	-	-	5,663,059
<b>Total Local Revenues:</b>	<b>49,860,005</b>	<b>5,663,059</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,228,380</b>	<b>60,751,444</b>
Facility Support Services	-	-	-	-	5,653,990	-	5,653,990
Workers Compensation	-	-	-	-	475,000	-	475,000
<b>Total Inter-Departmental Revenues:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,128,990</b>	<b>-</b>	<b>6,128,990</b>
State TRS On Behalf Payments	3,000,000	-	-	-	-	-	3,000,000
State-Indirect Costs	727	-	-	-	-	-	727
<b>Total State Revenues:</b>	<b>3,000,727</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000,727</b>
Federal Grants	-	28,831,658	-	-	-	-	28,831,658
Indirect Cost - Federal Grants	2,597,786	-	-	-	-	-	2,597,786
<b>Total Federal Revenues:</b>	<b>2,597,786</b>	<b>28,831,658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,429,444</b>
<b>Total Revenues:</b>	<b>55,458,518</b>	<b>34,494,717</b>	<b>-</b>	<b>-</b>	<b>6,128,990</b>	<b>5,228,380</b>	<b>101,310,605</b>
<b>Other Financing Sources</b>							
Transfers In-							
Fund 711 - Choice Partners	2,927,240	-	-	-	-	-	2,927,240
Fund 697- Capital Projects	-	-	-	5,740,000	-	-	5,740,000
Fund 288 - CASE After School Partnership	-	550,787	-	-	-	-	550,787
Fund 205 - Head Start	-	750,000	-	-	-	-	750,000
Fund 498 - Star Re-Imagine	-	648,763	-	-	-	-	648,763
Fund 599 - Debt Service Payment (PFC)	-	-	5,717,614	-	-	-	5,717,614
Fund 599 - Debt Service Payment (QZAB)	-	-	451,429	-	-	-	451,429
Total Transfers In	2,927,240	1,949,550	6,169,043	5,740,000	-	-	16,785,833
Bond Issuance-Fund 697 Capital Project	-	-	-	45,206,770	-	-	45,206,770
<b>Total Other Sources:</b>	<b>2,927,240</b>	<b>1,949,550</b>	<b>6,169,043</b>	<b>50,946,770</b>	<b>-</b>	<b>-</b>	<b>61,992,603</b>
<b>Total Revenues &amp; Other Sources:</b>	<b>58,385,758</b>	<b>36,444,267</b>	<b>6,169,043</b>	<b>50,946,770</b>	<b>6,128,990</b>	<b>5,228,380</b>	<b>163,303,208</b>
<b>EXPENDITURES &amp; OTHER USES</b>							
<b>Expenditures</b>							
Board of Trustees	198,143	-	-	-	-	-	198,143
Superintendent's Office	631,457	-	-	-	-	-	631,457
<b>Assistant Supt Education &amp; Enrichment</b>	<b>300,324</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,324</b>
Center for Safe & Secure Schools	654,303	265,893	-	-	-	-	920,196
Educator Certification & Professional Advance	707,271	20,000	-	-	-	-	727,271
Adult Ed. Local & (Funds 223, 230, 234, & 381	176,707	3,972,850	-	16,858,750	-	-	21,008,307
Internal Grant Services	613,455	-	-	-	-	-	613,455
Research & Evaluation	650,927	49,086	-	-	-	-	700,013
<u>The Teaching and Learning Center</u>							
TLC - Division Wide	315,754	10,000	-	-	-	-	325,754
TLC - Digital Education & Innovation	311,442	-	-	-	-	-	311,442
TLC - Math	221,867	-	-	-	-	-	221,867
TLC - Science	101,526	-	-	-	-	-	101,526
TLC - Bilingual Education	156,270	-	-	-	-	-	156,270
TLC - English Language Arts	195,038	-	-	-	-	-	195,038
TLC - Social Studies	53,522	-	-	-	-	-	53,522
TLC - EC Winter Conference	143,507	-	-	-	-	-	143,507
TLC - Scholastic Arts Program	166,554	-	-	-	-	-	166,554
TLC - Special Education	80,508	-	-	-	-	-	80,508
TLC - Speaker Series	155,996	-	-	-	-	-	155,996
TLC - Professional Development	-	-	-	-	-	-	-

Harris County Department of Education  
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds  
 For The Fiscal Year Ended August 31, 2021

	Governmental Funds			Proprietary Funds		Total	
	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Internal Services Funds		Enterprise Funds
<b>EXPENDITURES &amp; OTHER USES</b>							
<b>Chief of Staff</b>	281,956	-	-	-	-	-	281,956
CASE Local & (Funds 266/7, 288, 463, 467,479)	793,660	7,212,496	-	-	-	-	8,006,156
<b>Business Services</b>	2,088,629	-	-	-	-	-	2,088,629
Department Wide	5,285,140	200,000	-	8,365,500	-	-	13,850,640
Retirement Leave Benefits	150,000	-	-	-	-	-	150,000
State TEA On Behalf Payments	3,000,000	-	-	-	-	-	3,000,000
Purchasing Support	647,574	-	-	-	-	-	647,574
Workers Compensation (Fund 753)	-	-	-	-	475,000	-	475,000
Debt Services (Fund 599)	-	-	6,169,043	-	-	-	6,169,043
<b>Chief Information Officer</b>	204,755	-	-	-	-	-	204,755
Technology Services	4,150,532	60,000	-	-	-	-	4,210,532
Client Engagement	541,869	20,000	-	-	-	-	561,869
Communication	1,186,144	59,000	-	-	-	-	1,245,144
<b>Human Sources</b>	1,091,452	25,000	-	-	-	-	1,116,452
<b>Assistant Supt Academic Support</b>	327,872	35,000	-	-	-	-	362,872
Therapy Services	12,733,654	21,153	-	-	-	-	12,754,807
Head Start	8,000	-	-	-	-	-	8,000
Head Start Grant	-	24,396,264	-	-	-	-	24,396,264
Special Schools & Services-							
Special Schools Administration	912,272	33,125	-	-	-	-	945,397
Academic & Behavior School-East	4,864,948	10,000	-	17,805,875	-	-	22,680,823
Academic & Behavior School-West	4,659,415	10,000	-	-	-	-	4,669,415
Fortis Academy / Other	1,407,399	-	-	-	-	-	1,407,399
Highpoint East School	3,402,446	30,000	-	7,916,645	-	-	11,349,091
<b>Facilities Support Services</b>							
Facilities-Construction Services	221,859	-	-	-	-	-	221,859
Records Management Services	2,021,782	14,400	-	-	-	-	2,036,182
Facilities - Choice Partners	-	-	-	-	-	2,801,140	2,801,140
Facilities - Operations							
Facilities - Internal Service (Fund 799)	-	-	-	-	5,653,990	-	5,653,990
<b>Total Expenditures:</b>	<b>55,815,929</b>	<b>36,444,267</b>	<b>6,169,043</b>	<b>50,946,770</b>	<b>6,128,990</b>	<b>2,801,140</b>	<b>158,306,139</b>
<b>Other Uses</b>							
Transfers Out-							
Fund 199-General Fund	-	-	-	-	-	2,927,240	2,927,240
Fund 288-CASE	550,787	-	-	-	-	-	550,787
Fund 205-Head Start	750,000	-	-	-	-	-	750,000
Fund 599-Debt Service-PFC	648,764	-	-	-	-	-	648,764
Fund 599-Debt Service-QZAB	6,169,042	-	-	-	-	-	6,169,042
Fund 697-Capital Projects	5,740,000	-	-	-	-	-	5,740,000
<b>Total Other Uses:</b>	<b>13,858,593</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,927,240</b>	<b>16,785,833</b>
<b>Total Expenditures &amp; Other Uses:</b>	<b>69,674,522</b>	<b>36,444,267</b>	<b>6,169,043</b>	<b>50,946,770</b>	<b>6,128,990</b>	<b>5,728,380</b>	<b>175,091,972</b>
<b>Expenditures from Fund Balance:</b>	<b>(11,288,764)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(500,000)</b>	<b>(11,788,764)</b>
Projected Fund Balance Beginning:	27,163,427	-	-	2,472,835	1,461,822	1,000,000	32,098,084
Projected Fund Balance Ending:	\$ 15,874,663	\$ -	\$ -	\$ 2,472,835	\$ 1,461,822	\$ 500,000	\$ 20,309,320

# Harris County Department of Education

## Comparitive Analysis of Property Values

	Adopted	September	October	November	December	January	February	March	April	May
	ADOPTED TAX RATE									
Proposed Collections Tax Year 2019	0.005000	0.005000	0.005000	0.005000	0.005000	0.005000	0.005000	0.005000	0.005000	0.005000
Certified Taxable Value per HCAD (\$000)	427,549,758,437	459,843,013,048	471,731,930,208	478,550,956,467	480,809,352,200	481,951,384,197	481,979,849,002	481,403,493,582	480,717,164,552	479,954,156,493
Values under protest or not certified (\$000)	55,586,576,260	24,271,287,649	12,427,142,958	5,996,199,587	3,337,816,143	1,655,762,013	1,110,981,617	828,129,454	976,095,574	1,077,508,710
	483,136,334,697	484,114,300,697	484,159,073,166	484,547,156,054	484,147,168,343	483,607,146,210	483,090,830,619	482,231,623,036	481,693,260,126	481,031,665,203
/ Rate per Taxable \$100	4,831,363,347	4,841,143,007	4,841,590,732	4,845,471,561	4,841,471,683	4,836,071,462	4,830,908,306	4,822,316,230	4,816,932,601	4,810,316,652
X Tax Rate	24,156,817	24,205,715	24,207,954	24,227,358	24,207,358	24,180,357	24,154,542	24,111,581	24,084,663	24,051,583
Estimated collection rate	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
X Estimated Collection Rate	24,156,817	24,205,715	24,207,954	24,227,358	24,207,358	24,180,357	24,154,542	24,111,581	24,084,663	24,051,583
	-	-	-	-	-	-	-	-	-	-
+Delinquent Tax Collections	272,700	272,700	272,700	272,700	272,700	272,700	272,700	272,700	272,700	272,700
+Special Assessments	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
+ Penalty & Interest	-	-	-	-	-	-	-	-	-	-
<b>Estimated Tax Available Operations:</b>	\$ 24,444,517	\$ 24,493,415	\$ 24,495,654	\$ 24,515,058	\$ 24,495,058	\$ 24,468,057	\$ 24,442,242	\$ 24,399,281	\$ 24,372,363	\$ 24,339,283

**Net Gain or Loss on values**      \$      -      \$    48,898      \$    51,137      \$    70,541      \$    50,542      \$    23,541      \$    (2,275)      \$    (45,236)      \$    (72,154)      \$    (105,233)

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

	A	B	C	D
	Adopted	CURRENT May	If Proj at \$505 Bil BUDGET PRELIM	If Proj at \$505 Bil BUDGET PRELIM
	ADOPTED TAX RATE	ADOPTED TAX RATE	Including NEW Improvements Estimated TAX RATE	Including NEW Improvements Estimated TAX RATE
			Disaster Allowed @ Max 8%	
Proposed Collections Tax Year 2020	<b>0.005000</b>	<b>0.005000</b>	<b>0.005350</b>	<b>0.005181</b>
Certified Taxable Value per HCAD *	\$ 427,549,758,437	\$ 479,954,156,943	\$ 505,450,987,981	\$ 505,450,987,981
Values under protest or not certified	55,586,576,260	1,077,508,710	-	-
	<b>483,136,334,697</b>	<b>481,031,665,653</b>	<b>505,450,987,981</b>	<b>505,450,987,981</b>
/ Rate per Taxable \$100	4,831,363,347	4,810,316,657	5,054,509,880	5,054,509,880
X Tax Rate	24,156,817 100%	24,051,583 96%	27,041,628 96%	26,187,416 99%
X Estimated collection rate	<b>24,156,817</b>	<b>23,089,520</b>	<b>25,959,963</b>	<b>25,925,542</b>
Difference from Previous year		<b>(1,067,297)</b>	<b>261,647</b>	<b>1,925,542</b>
	<b>24,156,817</b>	<b>\$ 23,089,520</b>	<b>\$ 25,959,963</b>	<b>\$ 25,925,542</b>
+Delinquent Tax Collections	150,000	150,000	150,000	150,000
+Special Assessments	15,000	15,000	15,000	15,000
+ Penalty & Interest	-	-	-	-
Estimated Current Tax Available for Operations:	\$ 24,321,817	\$ 23,254,520	\$ 26,124,963	\$ 26,090,542
<b>Net Gain or Loss on values</b>				
		Growth	\$ 481,031,665,653 <b>2.75%</b>	
		Est. Without NEW Values	13,228,370,805	
		New Prelim Estimate	494,260,036,458	
			505,000,000,000	
			Impact	<b>\$ 1,768,725</b>

**2019 Tax Rate Calculation Worksheet**

**Districts** Harris County Department of Education

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet.

This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

**SECTION 1: Effective Tax Rate (No New Taxes)**

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease. The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Effective Tax Rate Activity	Amount/Rate
<b>1. 2018 total taxable value.</b> Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). <sup>1</sup>	480,717,164,552
<b>2. 2018 tax ceilings.</b> Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	-
<b>3. Preliminary 2018 adjusted taxable value.</b> Subtract Line 2 from Line 1.	480,717,164,552
<b>4. 2018 total adopted tax rate.</b>	0.00005
<b>5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b> A. <b>Original 2018 ARB values:</b> B. <b>2018 values resulting from final court decisions:</b> C. <b>2018 value loss.</b> Subtract B from A. <sup>3</sup>	976,095,574
<b>6. 2018 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	481,693,260,126
<b>7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018.</b> Enter the 2018 value of property in deannexed territory. <sup>4</sup>	-
<b>8. 2018 taxable value lost because property first qualified for an exemption in 2019.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount.	-
Do not include value lost due to freeport or goods-in-transit exemptions. A. <b>Absolute exemptions.</b> Use 2018 market value: B. <b>Partial exemptions.</b> 2019 exemption amount or 2019 percentage exemption times 2018 value: C. <b>Value loss.</b> Add A and B. <sup>5</sup>	67,772,315 593,331,494 <b>661,103,809</b>
<b>9. 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019.</b> Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018. A. <b>2018 market value:</b> B. <b>2019 productivity or special appraised value:</b> C. <b>Value loss.</b> Subtract B from A. <sup>6</sup>	30,894,182 1,172,251 <b>29,721,931</b>
<b>10. Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	<b>690,825,740</b>
<b>11. 2018 adjusted taxable value.</b> Subtract Line 10 from Line 6.	<b>481,002,434,386</b>
<b>12. Adjusted 2018 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.	<b>24,050,122</b>
<b>13. Taxes refunded for years preceding tax year 2018.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. <sup>7</sup>	501,647
<b>14. Taxes in tax increment financing (TIF) for tax year 2018.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0. <sup>8</sup>	-
<b>15. Adjusted 2018 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14. <sup>9</sup>	<b>24,551,769</b>
<b>16. Total 2019 taxable value on the 2019 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup> A. <b>Certified values:</b> B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: D. <b>Tax increment financing:</b> Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. <sup>11</sup>	505,450,987,981 - - -

<b>E. Total 2019 value.</b> Add A and B, then subtract C and D.		<b>505,450,987,981</b>
<b>17. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup> A. <b>2019 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. <sup>13</sup> B. <b>2019 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. <sup>14</sup> C. <b>Total value under protest or not certified:</b> Add A and B.	- - -	
<b>18. 2019 tax ceilings.</b> Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>		-
<b>19. 2019 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.		505,450,987,981
<b>20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed. <sup>16</sup>		72,458
<b>21. Total 2019 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2018. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2018, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2019. <sup>17</sup>		10,000,000,000
<b>22. Total adjustments to the 2019 taxable value.</b> Add Lines 20 and 21.		<b>10,000,072,458</b>
<b>23. 2019 adjusted taxable value.</b> Subtract Line 22 from Line 19.		\$495,450,915,523
<b>24. 2019 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>		0.004955
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax in counties only. The total is the 2019 county effective tax rate. <sup>19</sup>		0.004955
<sup>12</sup> Tex. Tax Code Section 26.012(14) <sup>13</sup> Tex. Tax Code Section 26.012(13) <sup>14</sup> Tex. Tax Code Section 26.012(13) <sup>15</sup> Tex. Tax Code Section 26.012 <sup>16</sup> Tex. Tax Code Section 26.012(13) <sup>17</sup> Tex. Tax Code Section 26.03(c)		
<sup>18</sup> Tex. Tax Code Section 26.012(15) <sup>19</sup> Tex. Tax Code Section 26.01(c) and (d) <sup>20</sup> Tex. Tax Code Section 26.012(15) <sup>21</sup> Tex. Tax Code Section 26.01(c) <sup>22</sup> Tex. Tax Code Section 26.012(15) <sup>23</sup> Tex. Tax Code Section 26.01(d) <sup>24</sup> Tex. Tax Code Section 26.012(13) <sup>25</sup> Tex. Tax Code Section 26.012(6) <sup>26</sup> Tex. Tax Code Section 26.03(c) <sup>27</sup> Tex. Tax Code Section 26.012(17)		
<b>SECTION 2: Rollback Tax Rate</b>		
The rollback tax rate is split into two separate rates:		
1. <b>Maintenance and Operations (M&amp;O):</b> The M&O portion of the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operating expenses.		
2. <b>Debt:</b> The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.		
<b>Rollback Tax Rate Activity</b>		<b>Amount/Rate</b>
<b>26. 2018 maintenance and operations (M&amp;O) rate.</b>		0.00005
<b>27. 2018 adjusted taxable value.</b> Enter the amount from Line 19.		481,002,434,386
<b>28. 2018 M&amp;O taxes.</b> A. Multiply Line 26 by Line 27 and divide by \$100. B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. C. <b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0. D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0. E. <b>Taxes refunded for years preceding tax year 2018:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. F. <b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.		24,050,122 - - - - 501,647 -

<b>G. Taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0.		-
<b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.		24,551,769
<b>29. 2019 adjusted taxable value.</b> Enter Line 23 from the Effective Tax Rate Worksheet.		495,450,915,523
<b>30. 2019 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.		0.004955
<b>31. 2019 rollback maintenance and operation rate.</b> Multiply Line 30 by 1.08		0.005352
<b>32. Total 2019 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. C. Subtract <b>amount paid</b> from other resources. D. <b>Adjusted debt.</b> Subtract B and C from A.		-
<b>33. Certified 2018 excess debt collections.</b> Enter the amount certified by the collector.		-
<b>34. Adjusted 2019 debt.</b> Subtract Line 33 from Line 32D.		-
<b>35. Certified 2019 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		99.06%
<b>36. 2019 debt adjusted for collections.</b> Divide Line 34 by Line 35		\$0
<b>37. 2019 total taxable value.</b> Enter the amount on Line 19.		505,450,987,981
<b>38. 2019 debt tax rate.</b> Divide Line 36 by Line 37 and multiply by \$100.		\$0/\$100
<b>39. 2019 rollback tax rate.</b> Add Lines 31 and 38.		0.005352
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.		0.005352

DRAFT



# Harris County Appraisal District

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

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



## Office of Chief Appraiser

April 30, 2020

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

### Board of Directors

Ann Harris Bennett, Chairman  
Tax Assessor-Collector, Ex-Officio Director  
Mike Sullivan, Secretary  
Glenn E. Peters, Assistant Secretary  
Al Odom, Director  
Jim Robinson, Director  
Martina Lemond Dixon, Director  
Elizabeth Santos, Director

Re: 2020 Certified Estimates

### Chief Appraiser

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

Dear Judge Hidalgo:

As required by Texas Tax Code Sec. 26.01(e), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2020. While this estimate is based on information currently available to us, some of the data needed for accuracy is not yet available. For example, in the area of business and industrial personal property, the extended date for property owners to file their annual renditions is May 15, and some will delay their filing until the good cause deadline of June 1.

While we have taken our best estimate of potential hearing loss into account, protests for 2020 are in the process of being received and reductions made in the ARB protest hearing process during the next several months could cause a further reduction in value. Also, if fewer protests are filed, your value could possibly be higher.

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

Given these limitations, the estimated 2020 taxable value for the taxing unit identified above is:

**\$505,450,987,981**

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

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

Sincerely,

Roland Altinger  
Chief Appraiser

**Harris County  
2020 Certified Estimate of Taxable Value**



<b>Major Property Category</b>	<b>2019 Taxable Value</b>	<b>Percent Change</b>	<b>Projected 2020 Taxable Value</b>
Residential & Rural Improved	200,359,584,243	5.21%	210,798,819,481
Apartment	44,940,503,386	16.07%	52,164,262,371
Commercial	121,047,897,963	5.34%	127,511,068,903
Vacant Land	13,168,606,740	-2.28%	12,868,115,595
Industrial	33,198,606,627	1.68%	33,757,040,389
Utility	5,692,760,715	0.28%	5,708,865,535
Commercial Personal	30,409,207,552	1.69%	30,923,883,390
Industrial Personal	32,358,257,147	-3.29%	31,292,602,664
All Other Property	514,667,117	-17.16%	426,329,653

<b>Projected 2020 Taxable Value</b>	<b>481,690,091,490</b>	<b>4.93%</b>	<b>505,450,987,981</b>
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**Projected 2020 Taxable Value Range**

<b>Accuracy +/- 5%</b>	<b>480,178,438,582</b>	<b>To</b>	<b>530,723,537,380</b>
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**Personnel Request  
Budget Planning FY2021**

No.	Division	Pay Grade	Position	Budget Code	Account Code	FTE	Days	Salary	Benefits	Total
1.	AB School East	P2	Instructional Coach	19911160199131	61190000	1.00	200	72,360	14,796	87,156
2.	Client Engagement	S4	Administrative Assistant	19914109299092	61290000	1.00	240	41,338	10,158	51,496
3.	Communications & Creative Services	T4	Graphic Design Manager	19914192599925	61190000	1.00	240	90,720	16,815	107,535
4.	Information Technology	T5	Training Coordinator	19915309099090	61190000	1.00	240	103,421	18,527	121,948
5.	School-Based Therapy Services	P4	Manager	19912111199111	61190000	0.17	40	19,600	2,142	21,742
6.	School-Based Therapy Services**	P3	Occupational/Physical Therapist	19912111199111	61190000	1.00	180	0	0	0
7.	Adult Education*	A8	Senior Director	23012167299201	61190000	1.00	240	128,000	21,840	149,840
8.	Choice Partners	A8	Senior Director (Reclassification)	71114107099089	61190000	0.00	0	7,500	812	8,312
<b>TOTAL</b>						<b>6.17</b>		<b>\$ 462,939</b>	<b>\$ 85,090</b>	<b>\$ 548,029</b>

\*Funded by grant

\*\*Contingent per new revenue.

# Harris County Department of Education Business Office

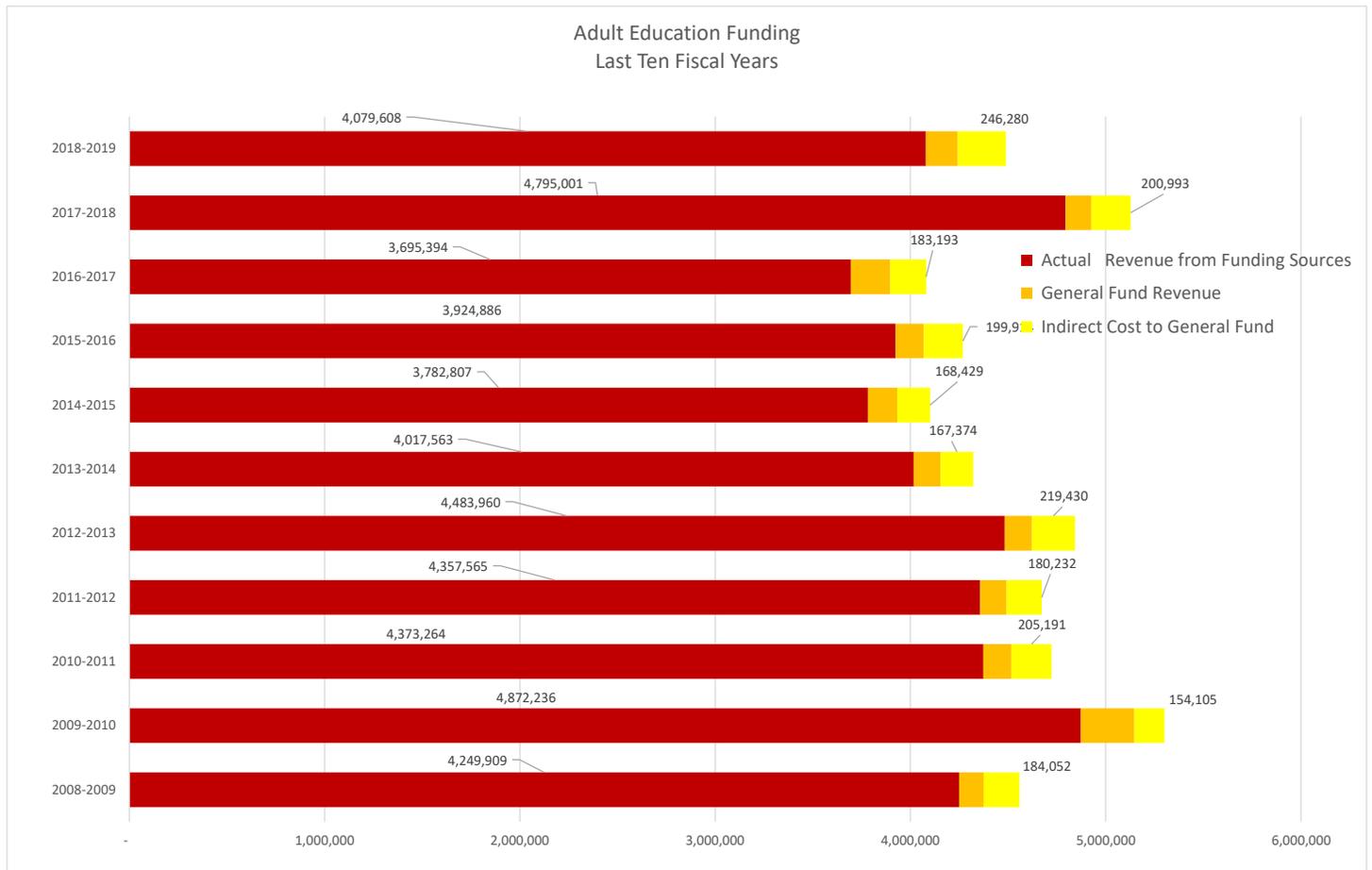


## Fiscal Year 2020-2021 Division Budget Presentations Schedule April 7, 2020

Time		4/27/2020	Tuesday, April 28, 2020	Wednesday, April 29, 2020	Thursday, April 30, 2020	Friday, May 1, 2020
9:00 AM	9:15 AM		Dr. Amezcua Briefing	Adult Education	Grant Development	
9:15 AM	9:30 AM		CHOICE Coop		CASE	Educator Certification
9:30 AM	9:45 AM			Break		
9:45 AM	10:00 AM				Records Management	Break
10:00 AM	10:15 AM		Facilities / Facilities Maintenance	Head Start		Human Resources
10:15 AM	10:30 AM			Facilities Construction	Technology	
10:30 AM	10:45 AM		Lunch			Lunch
10:45 AM	11:00 AM			Therapy	Chief Communication Officer	
11:00 AM	11:15 AM		Special Schools	Communications	Assist. Sup. Education	Research & Evaluation
11:15 AM	11:30 AM				AB West	
11:30 AM	11:45 AM		AB East	Break		Break
11:45 AM	12:00 PM				Break	
12:00 PM	12:15 PM		Fortis Academy	CSSS		
12:15 PM	12:30 PM		HP East			
12:30 PM	12:45 PM					
12:45 PM	1:00 PM					
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# Harris County Department of Education Adult Education Funding

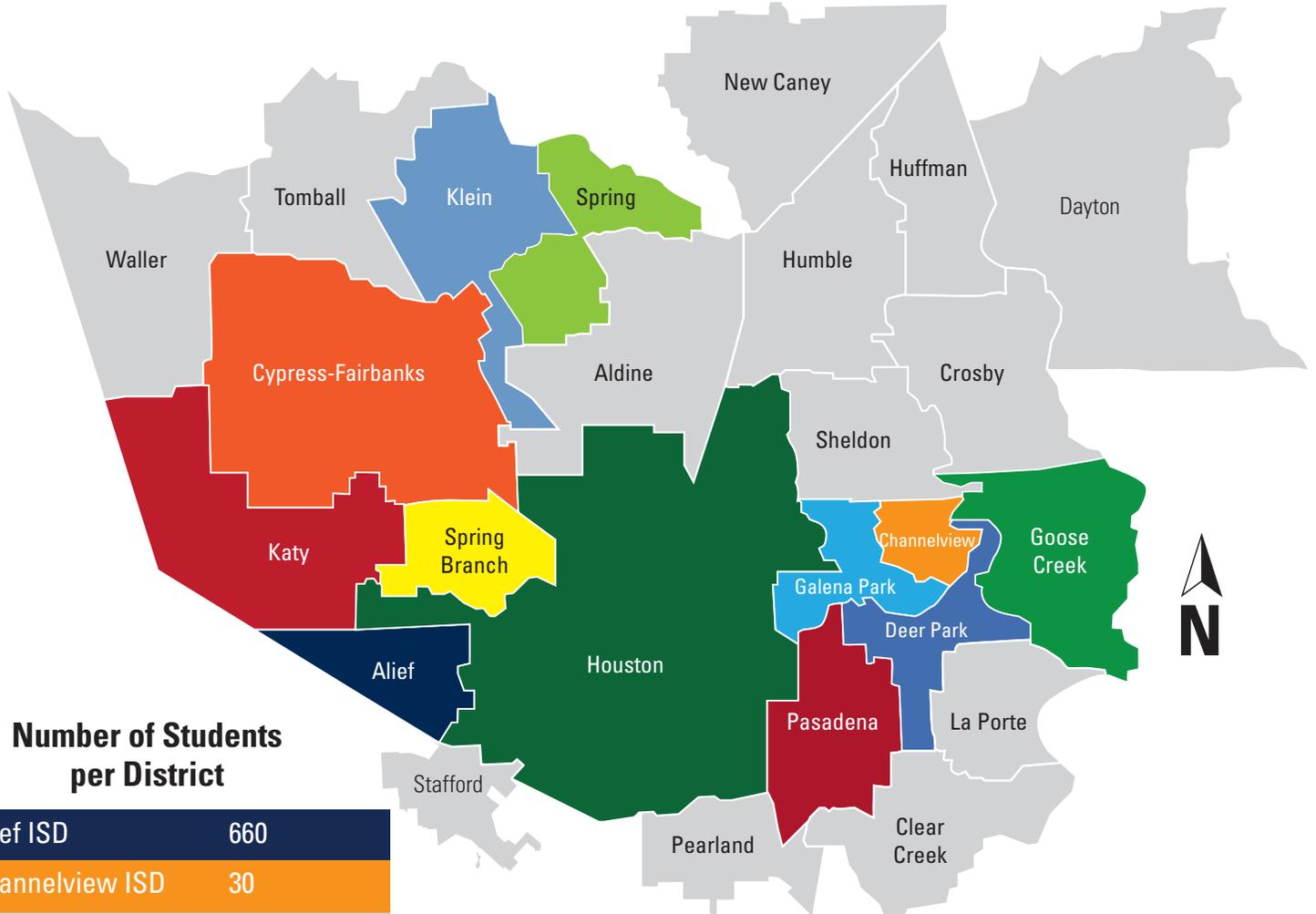


Fiscal Year	Actual Revenue	General Fund Revenue	Indirect Cost to General Fund	Actual Revenue from Funding Sources	Net amount (IC less GF)
2007-2008	\$ 4,022,693	\$ 119,787	\$ 136,721	\$ 4,022,693	\$ 16,934
2008-2009	4,249,909	124,504	184,052	4,249,909	59,548
2009-2010	4,872,236	274,290	154,105	4,872,236	(120,185)
2010-2011	4,373,264	144,467	205,191	4,373,264	60,724
2011-2012	4,357,565	134,897	180,232	4,357,565	45,335
2012-2013	4,483,960	138,947	219,430	4,483,960	80,483
2013-2014	4,017,563	136,826	167,374	4,017,563	30,548
2014-2015	3,782,807	149,882	168,429	3,782,807	18,547
2015-2016	3,924,886	143,983	199,914	3,924,886	55,931
2016-2017	3,695,394	201,615	183,193	3,695,394	(18,422)
2017-2018	4,795,001	131,750	200,993	4,795,001	69,243
2018-2019	4,079,608	163,066	246,280	4,079,608	83,214
<b>Total</b>	<b>\$ 50,654,885</b>	<b>\$ 4,109,927</b>	<b>\$ 52,900,799</b>	<b>\$ 51,036,786</b>	<b>\$ 381,900</b>

Fiscal Year	Budgeted Revenue	Budgeted General Fund Revenue	Budgeted Indirect Cost to General Fund	Projected Revenue	Net amount (IC less GF)
2019-2020	4,292,450	170,072	214,624	4,292,450	44,552

# Adult Education Enrollment by District

Number of Students Enrolled: **10,295**



**Number of Students per District**

Alief ISD	660
Channelview ISD	30
Cleveland ISD	108
Cy-Fair ISD	569
Deer Park ISD	163
Galena Park ISD	242
Goose Creek ISD	849
Houston ISD	1,775
Katy ISD	919
Klein ISD	321
Pasadena ISD	3,223
Liberty ISD	268
Spring ISD	424
Spring Branch ISD	744

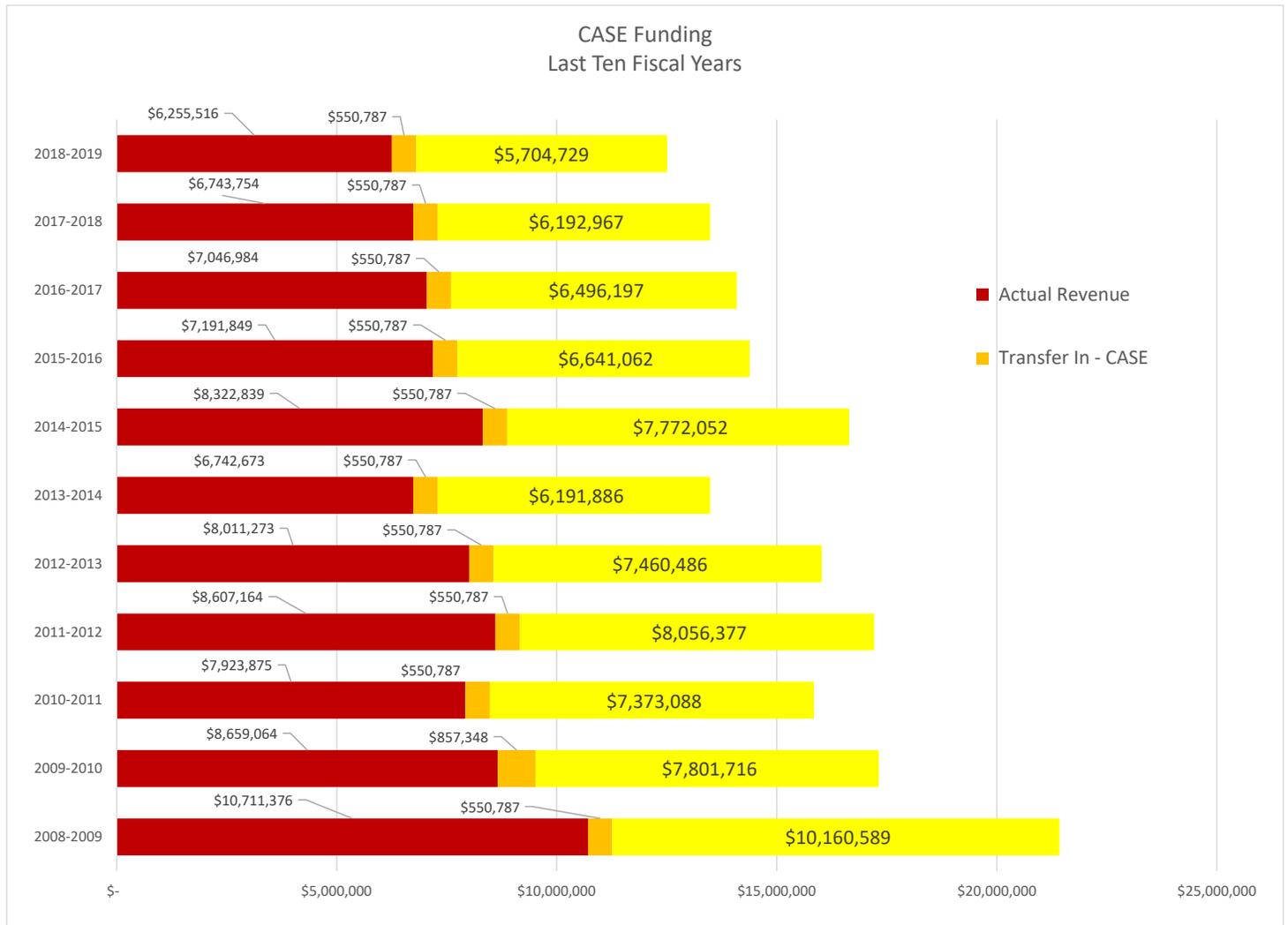
### A-ROI year 2018 - 2019

$$\frac{\text{Increase in GED graduate earnings} \times \text{actual grads} \times \text{years in workforce}}{\text{Actual dollars spent}} = \frac{(3500) \times (174) \times (20)}{4,550,000} = 2.67$$

For Fiscal year 2018-2019 the Adult Education Division increased the number of GED graduates by 35% over the prior year. The Division was awarded \$350,000 over the prior year which allowed for more GED classes.

# Harris County Department of Education

## CASE Funding



Fiscal Year	Actual Revenue	Transfer In - CASE	Actual Revenue from Funding Sources
2008-2009	10,711,376	550,787	10,160,589
2009-2010	8,659,064	857,348	7,801,716
2010-2011	7,923,875	550,787	7,373,088
2011-2012	8,607,164	550,787	8,056,377
2012-2013	8,011,273	550,787	7,460,486
2013-2014	6,742,673	550,787	6,191,886
2014-2015	8,322,839	550,787	7,772,052
2015-2016	7,191,849	550,787	6,641,062
2016-2017	7,046,984	550,787	6,496,197
2017-2018	6,743,754	550,787	6,192,967
2018-2019	6,255,516	550,787	5,704,729
	\$ 86,216,367	\$ 6,365,218	\$ 79,851,149

Fiscal Year	Budgeted Revenue	Transfer In - CASE	Projected Revenue
2019-2020	\$ 6,743,507	\$ 550,787	\$ 6,192,720

# Afterschool Division Profile

## 2018-2019

## CASE for Kids

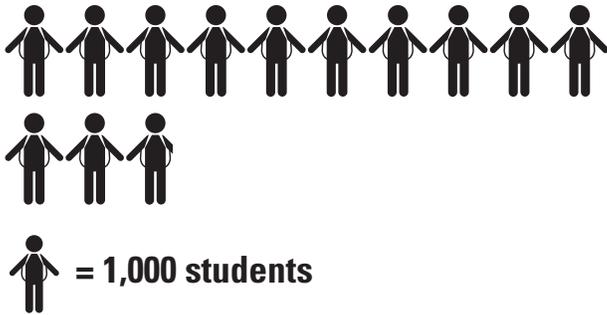
6005 Westview Dr. | Houston, Texas 77055  
Phone: 713-696-1331 | Fax: 713-696-1342

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



### Student Profile

Number of Students Served: **12,351**



### Funding Profile

Total Budget: **\$7,787,038**

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

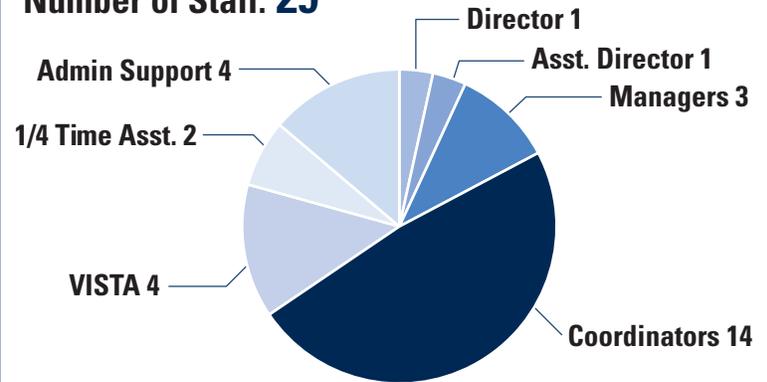
### Parent Profile

Total Served: **1,192**

### Accountability Standards

Students Served	<b>100%</b>	Met
Client Satisfaction	<b>91%</b>	Met
Student Improvement	<b>87%</b>	Met
Cost per Student	<b>&gt;1,000 a year</b>	Met

### Number of Staff: **29**



### Districts Served (13)

Aldine	Pasadena
Alief	Promise School (Charter)
Association for the Advancement of Mexican Americans (Charter)	Raul Yzaguirre School for Success
Clear Creek	Sheldon
Galena Park	Southwest Schools (Charter)
Harmony Public Schools (Charter)	Spring
Houston	Spring Branch
Humble	Spring Branch
KIPP Texas Public Schools (Charter)	YES Prep (Charter)

### Community Partners

Houston Endowment	Texas Litho Printing	Space Center Houston
Houston Urban Debate League	Hobby Center for the Performing Arts	Bank of Texas
YMCA of Greater Houston	J. Harding and Co.	Wells Fargo
United Way of Greater Houston	WEN Houston	Texas Southern University
Boys and Girls Clubs of Greater Houston	Bank of Texas	Houston Community College
University of Houston- Central	CenterPoint	French Corner
University of Houston- Downtown	City of Houston	Chick-Fil-A
Butler Business Products	Microsoft	Spindletop Charters
Potbelly Sandwich Shop	Wood	Workshop Houston
		Out 2 Learn

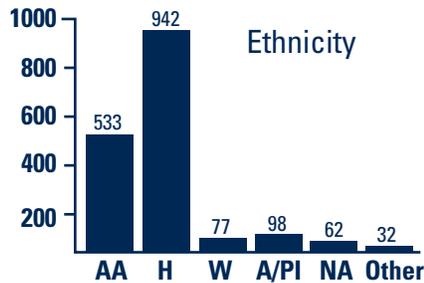
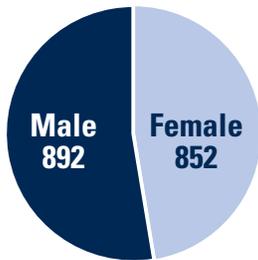
## CASE for Kids - Comprehensive Programs

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

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

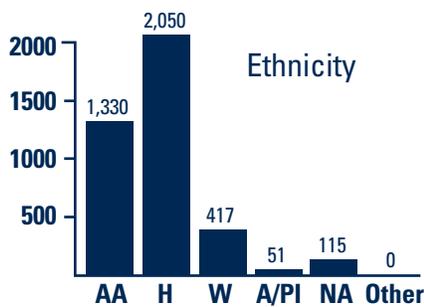
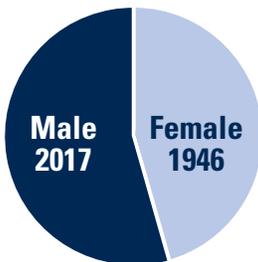
### Partnership Student Profile

Number of Students Served: **1,744**



### 21st CCLC Student Profile

Number of Students Served: **3,963**



### Total Parents Served: 1,192

#### Districts Served (14)

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

### Centers

#### 21st Century Community Learning Centers Partnership Project

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

## CASE for Kids-Quality Support

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

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



### Professional Development

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

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

### Afterschool Provider Placement

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

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

### SMART Zone

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

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

### Program Quality Support

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

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

## CASE for Kids - Resource Management

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

Manager: Mary Doyle-Glover Ext. 1360

Program Coordinator: Adrian Izaguire Ext. 1321

Program Coordinator: Chasidy Celestine Ext. 1773



### City Connections Student Profile

Number of Students Served: **5,155**



 = 1,000 students

### Afterschool Strategic Investment (ASI)

#### ASI Collaborators

Boys and Girls Club

Harris County Precinct 1

Harris County Precinct 2

Harris County Libraries

Alief ISD

#### Resources Provided

Curriculum and Materials 836

27 Service Provider provided OST activities 71

Professional Development 8

ASI Kids' Days 4

### City Connections Funding \$695,140

Number of Not for Profit Funded Sites: 62

Number of Not for Profit Project Sites: 108

Houston City Council District	Number of Project Sites
-------------------------------	-------------------------

District A	8
------------	---

District B	6
------------	---

District C	9
------------	---

District D	12
------------	----

District E	7
------------	---

District F	8
------------	---

District G	5
------------	---

District H	22
------------	----

District I	10
------------	----

District J	11
------------	----

District K	19
------------	----

## CASE for Kids - Project-Based Learning

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

Assistant Director: Trina Finley Ext. 1357

Project Coordinator: Tracie Scales Ext. 1782

Project Coordinator: Toni Candis Ext. 1757



### All Earth Ecobot

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

**Youth Served: 615**

**Practice Days: 2**

**Number of Competitions: 4**

### CASE Debates

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

**Number of Youth Served: 301**

**Sites Served: 16**

**Number of Events: 9**

### Special Events:

**10/25/18** - Lights On Afterschool

**10/27/18** - Link Up Greater Houston Conference

**12/7/18** - Kids' Day Entrepreneurship

**4/24/19** - Kids' Day Little Birdies Golf

**4/26/19** - Kids' Day Math-a-Matics

**4/27/19** - All-Earth Ecobot Challenge -  
Elementary Competition

**4/6/19** - Humble ISD Ecobot Eco Genius Lab

**5/17/19** - All-Earth Ecobot Challenge - Middle Competition

**6/20/19** - Kids' Day at the Hobby Center for the Performing Arts

**6/27/19** - Kids' Day Amazing Race: College & Career Exploration

**Week of July 8, 2019** - National Summer Learning Week

**Week of July 14, 2019** - HUDL Summer Institute

# Harris County Department of Education - Head Start Program Information



## Actual year end numbers

Fiscal year	HS & EHS/CCP Federal Revenues Received (grant) (includes USDA)	HS & EHS/CCP In-Kind Received	Indirect cost received By General Fund	Transfer out to Head Start	Net Amount
2006-2007	\$ 9,924,597	\$ 3,622,496	\$ 607,025	\$ -	\$ 607,025
2007-2008	11,107,591	2,155,984	794,689	141,253	653,436
2008-2009	10,076,417	3,434,162	766,805	307,047	459,758
2009-2010	10,738,581	3,611,530	867,753		867,753
2010-2011	10,563,316	5,508,518	888,622	348,168	540,454
2011-2012	10,680,477	3,740,319	971,432	270,742	700,690
2012-2013	10,990,972	3,330,655	1,002,035	156,916	845,119
2013-2014	10,479,514	3,094,260	907,747	-	907,747
2014-2015 (1)	13,033,884	3,329,942	1,106,299	-	1,106,299
2015-2016 (1)	12,589,128	3,531,533	1,064,252	288,206	776,046
2016-2017 (1)	13,509,846	3,928,677	1,179,589	-	1,179,589
2017-2018	14,547,018	3,827,982	1,300,550	569,000	731,550
2018-2019	14,771,310	4,380,807	1,446,099	129,688	1,316,412
	<b>\$ 153,012,651</b>	<b>\$ 47,496,866</b>	<b>\$ 12,902,896</b>	<b>\$ 2,211,019</b>	<b>\$ 10,691,877</b>

(1) Early Head Start included beginning FY15

<b>2019-2020</b>	\$ 20,369,573	\$ 4,304,346	\$ 1,497,994	\$ 700,886	\$ 797,108
<b>BUDGET</b>					
posted on HCDE website (Note: this is an overlap of grant years)					

## Based on Projected NOGA Grant 19-20

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

## Based on Projected NOGA Grant 20-21

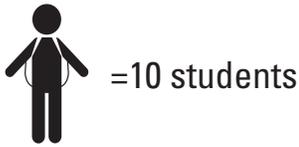
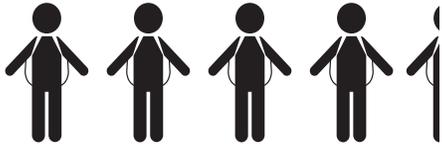
	Funds 205 & 206 Head Start	Funds 205 & 206 Head Start	Funds 215 & 216 EHS/CCP	Funds 215 & 216 EHS/CCP	Total Grants
Budget Period	1/9/2020 - 12/31/2020	1/1/21 - 12/31/21	9/1/20 - 11/30/2020	9/1/20 - 8/31/2021	
Direct Costs	\$ 4,496,062	\$ 11,363,842	\$ 85,000	\$ 1,993,341	\$ 17,938,245
Indirect Costs	564,031	1,837,599	10,663	250,065	\$ 2,662,358
<b>Total Budget</b>	<b>\$ 5,060,093</b>	<b>\$ 13,201,441</b>	<b>\$ 95,663</b>	<b>\$ 2,243,406</b>	<b>\$ 20,600,603</b>
Transfer-out to HS In-Kind					730,000.00 4,224,653.00

# HCDE's AREA I HEAD START

## Impact to Community

## Barrett Station 77532, 77520

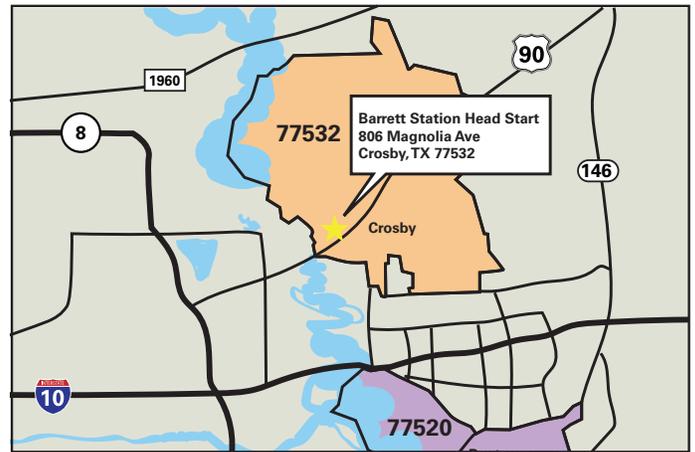
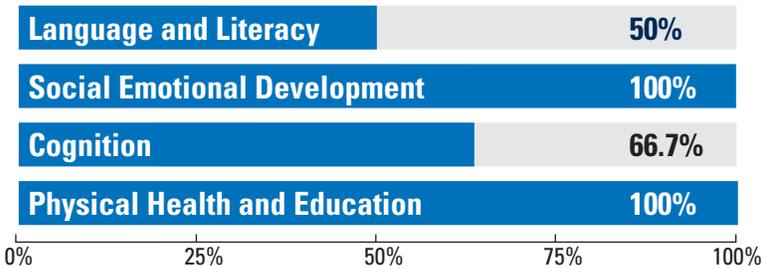
2018-2019 Students Served: **43**



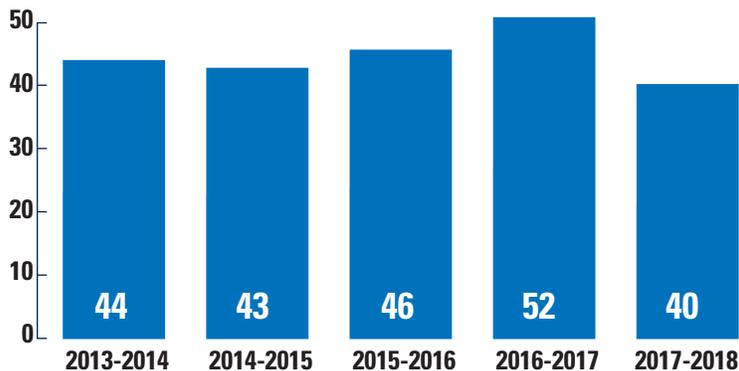
Parent Satisfaction

100%

## 2018-2019 Student Outcomes according to Developmental Domains



## Students Served Last 5 Years:



## Top Community Resources Utilized:

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

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

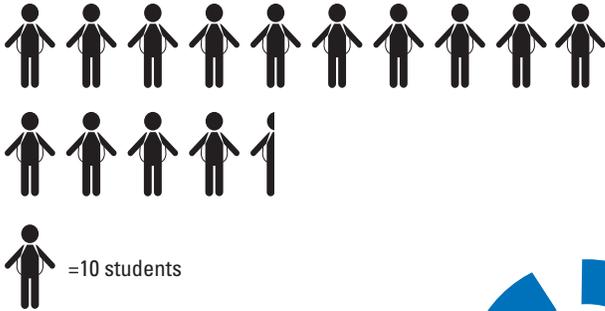
**Ronald McDonald Mobile Clinic:** Immunizations, Well-Child Physical Exam

**WIC:** Supplemental nutrition for families

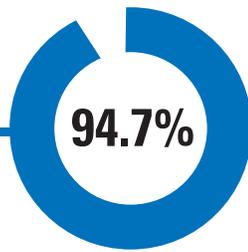
**Lee College:** ESL Courses

### Baytown 77520, 77521, 77523

2018-2019 Students Served: **145**

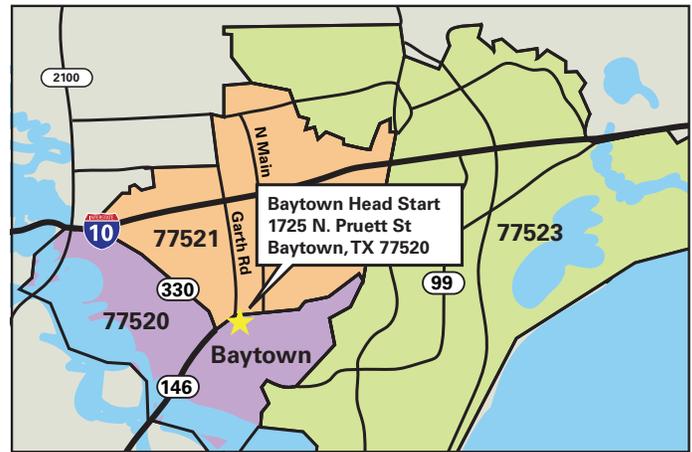
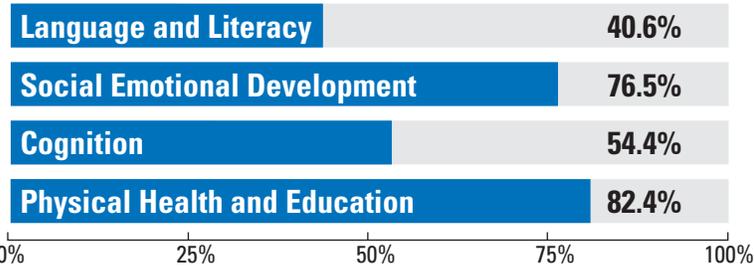


### Parent Satisfaction

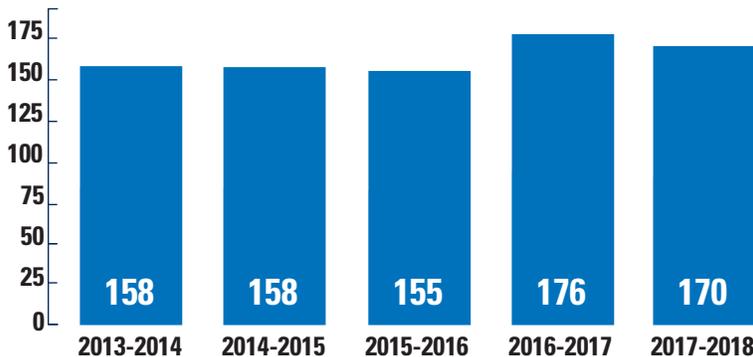


### 2018-2019

### Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:



### Top Community Resources Utilized:

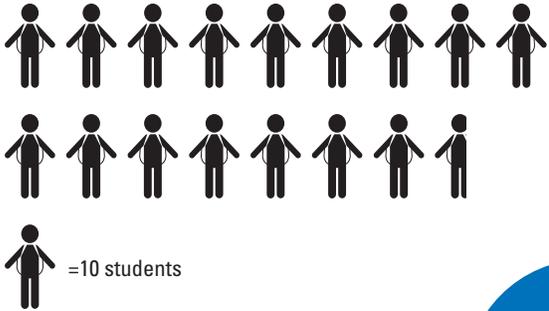
- Legacy Community Health Services:** Physical and Dental Exams
- Sterling Municipal Library:** Library Card Assignment
- WIC:** Food and Nutrition Supplements, Education
- Texas Health and Human Services:** SNAP and Medicaid
- Texas Children's Mobile Clinics:** Physicals and Immunizations

# HCDE's AREA I EARLY HEAD START

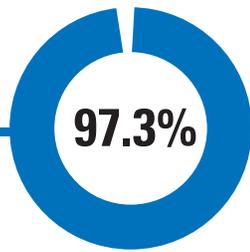
## Impact to Community

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

2018-2019 Students Served: **167**



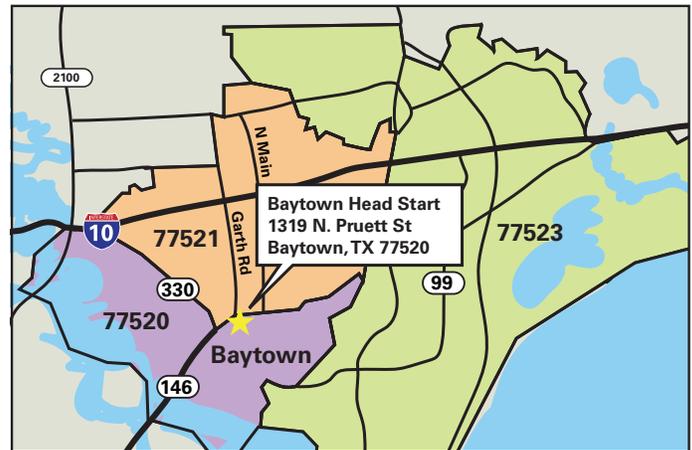
### Parent Satisfaction



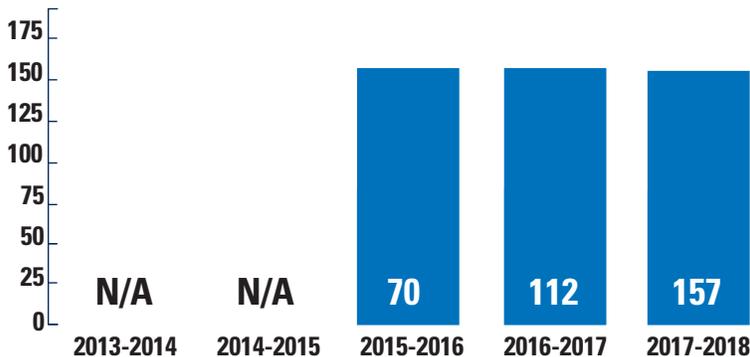
### 2018-2019

### Student Outcomes according to Developmental Domains

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



### Students Served Last 5 Years:



### Top Community Resources Utilized:

**Legacy Community Health Services:** Physical and Dental Exams

**Sterling Municipal Library:** Library Card Assignment

**WIC:** Food and Nutrition Supplements, Education

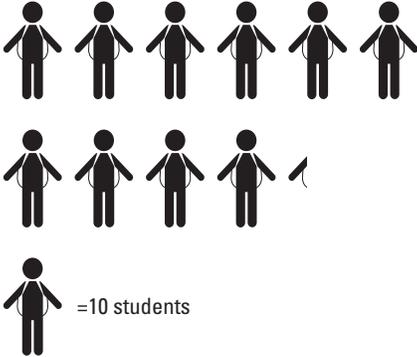
**Texas Health and Human Services:** SNAP and Medicaid

**Texas Children's Mobile Clinics:** Physicals and Immunizations

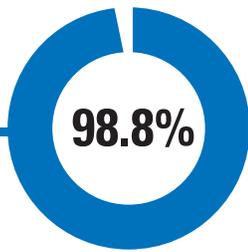
**Cedar Bayou Grace:** Diapers, wipes and other toiletries

### Channelview 77530, 77049

2018-2019 Students Served: **102**

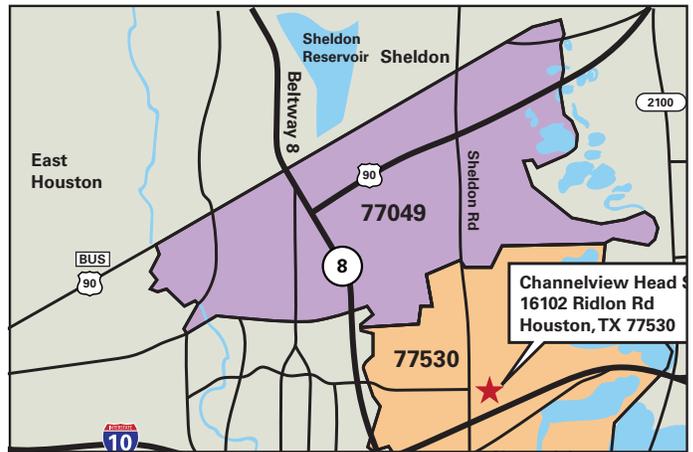
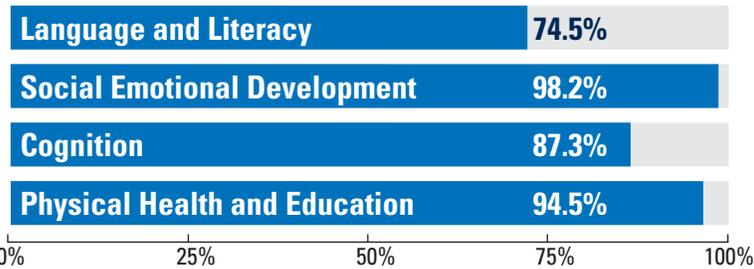


### Parent Satisfaction

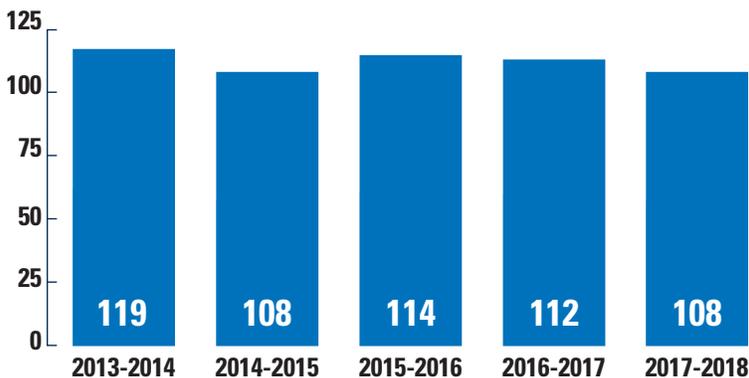


### 2018-2019

### Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:



### Top Community Resources Utilized:

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

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

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

**WIC:** Supplemental nutrition for families

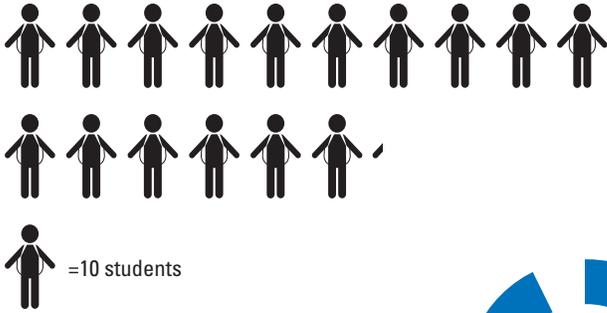
**Lee College:** ESL Courses

# HCDE's AREA I HEAD START

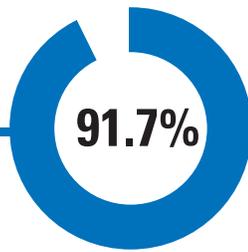
## Impact to Community

### Compton 77028, 77050, 77078, 77016, 77093

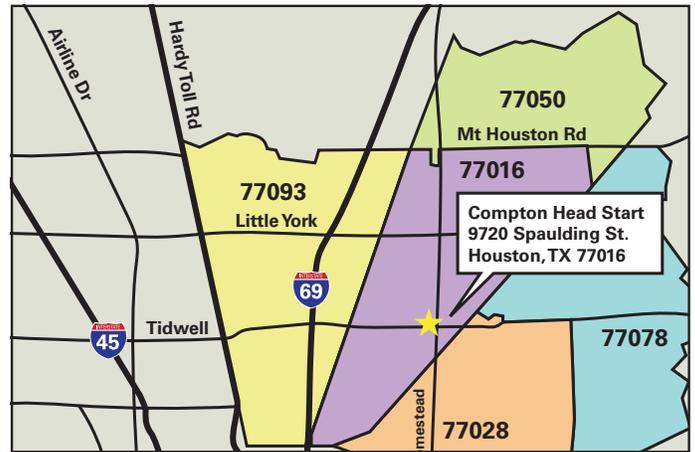
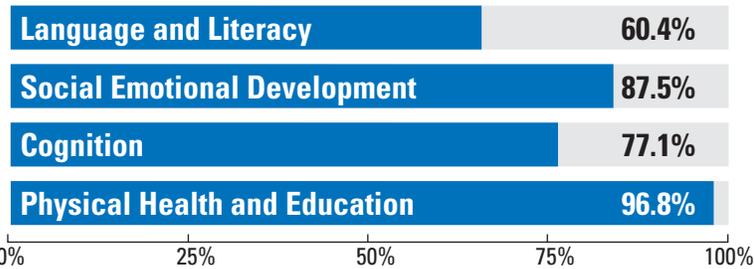
2018-2019 Students Served: **161**



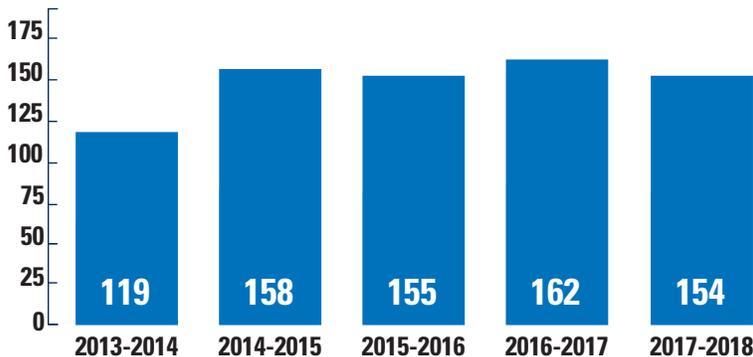
### Parent Satisfaction



### 2018-2019 Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:



### Top Community Resources Utilized:

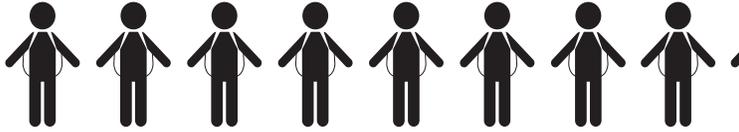
- Texas Star Program:** Insurance/Medicaid
- WIC:** Supplemental nutritious foods, nutrition education and counseling at clinics; screening and referrals to other health, welfare, and social services
- HCDE Adult Education:** Free classes in convenient locations and flexible schedules (morning, afternoon, and evening); highly qualified and trained teachers; adult centered.
- Legacy Community Health Services:** Adult primary care; pediatrics and OB/GYN, behavioral health service, dental care, vision services, vaccination/immunizations and HIV awareness
- Super Smile Savers Program:** Dental health promotion; early preventive care; referrals and case management

# HCDE's AREA I HEAD START

## Impact to Community

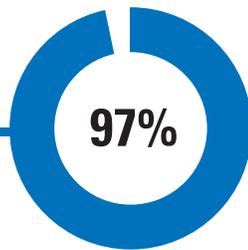
# Coolwood 77013, 77029, 77049, 77015, 77530

2018-2019 Students Served: **81**

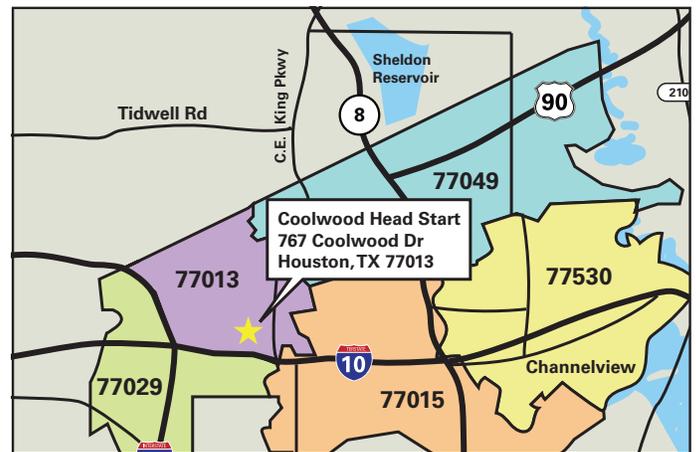
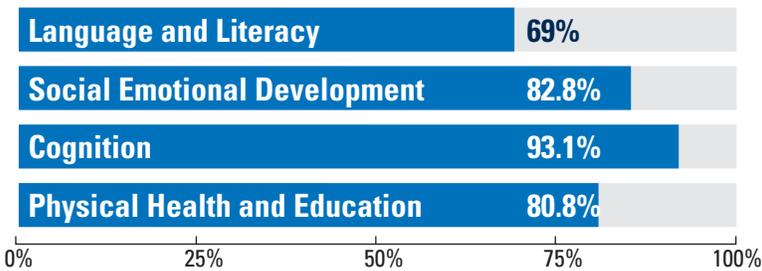


 = 10 students

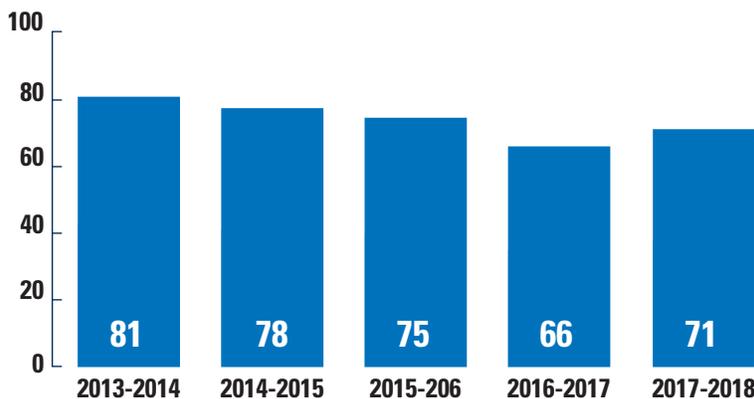
### Parent Satisfaction



### 2018-2019 Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:



### Top Community Resources Utilized:

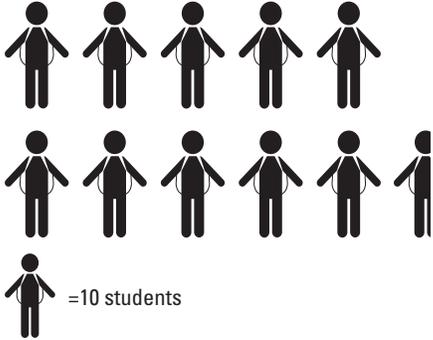
- Harris County Public Library:** Library card assignment; books; children's activities
- Texas Department of Health and Human Services:** Outreach counselor, update on benefit status
- Ronald McDonald Mobile Clinic:** Immunizations, Well-Child Physical Exam
- WIC:** Supplemental nutrition for families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

# HCDE's AREA I HEAD START

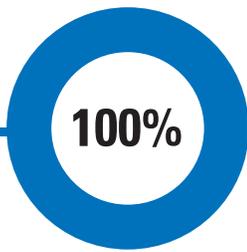
## Impact to Community

### Dogan 77020, 77026

2018-2019 Students Served: **106**

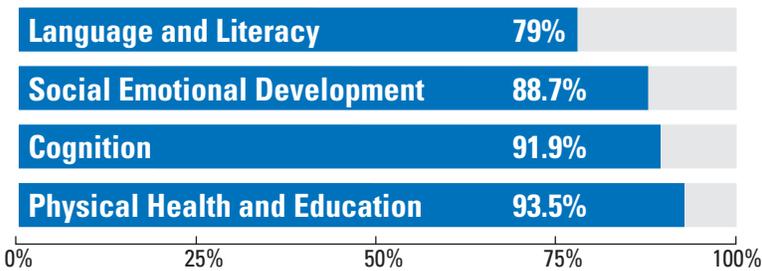


### Parent Satisfaction

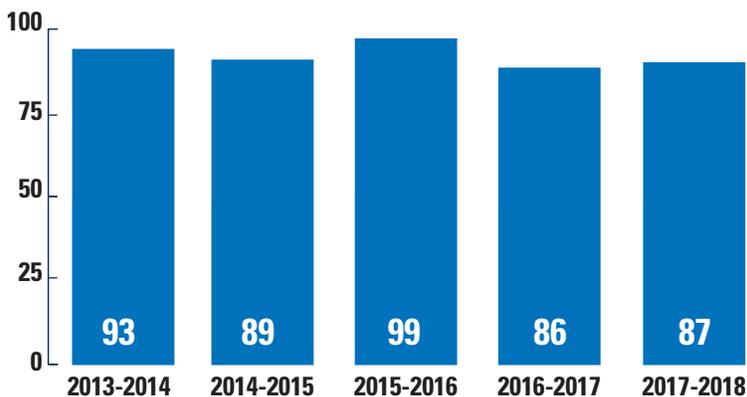


### 2018-2019

### Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:

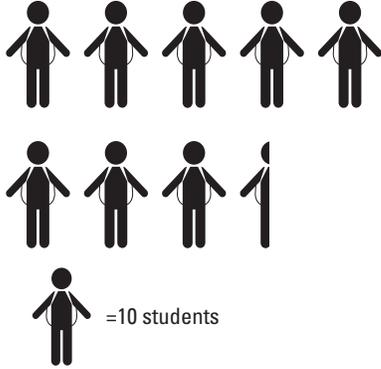


### Top Community Resources Utilized:

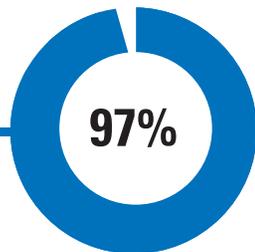
- Houston Children's Charity:** Toys
- Goodwill Job Connection Center:** Employment
- Berry Medical Center:** Physical Exams
- Berry Dental Clinic:** Dental Exams
- Legacy Community Health Services:** Physical/Dental Exams

### Fifth Ward 77020, 77026

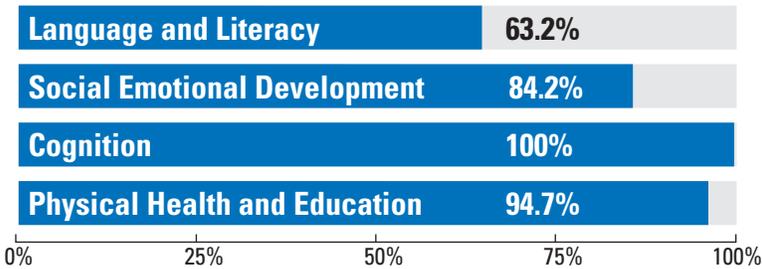
2018-2019 Students Served: **84**



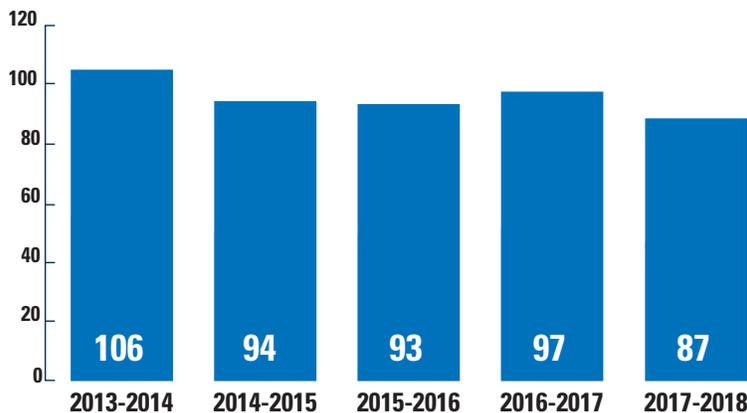
Parent Satisfaction



2018-2019 Student Outcomes according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

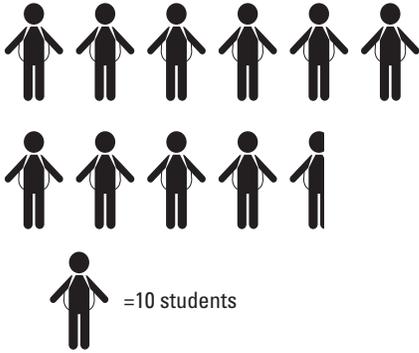
- Fifth Ward Enrichment Program:** Provides services for youth within the Community
- Fifth Ward Multipurpose Center:** Provides government assistance, assistance with Medicaid, and community resources
- Fifth Ward Houston Public Library:** Provides educational library support services
- Legacy Community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

# HCDE's AREA I HEAD START

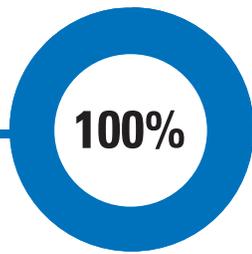
## Impact to Community

### Fonwood 77026, 77028, 77016

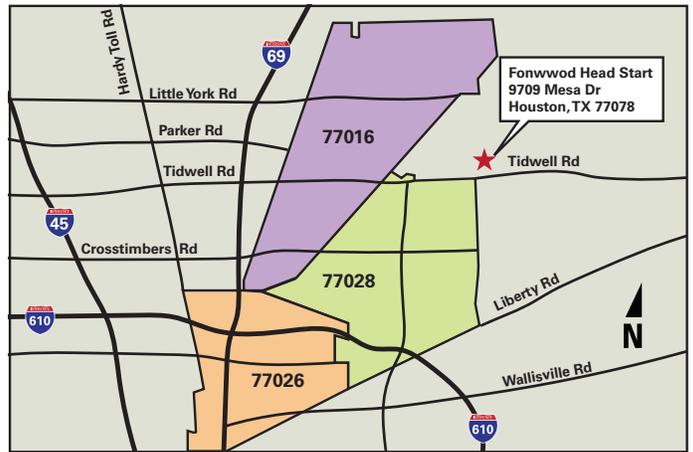
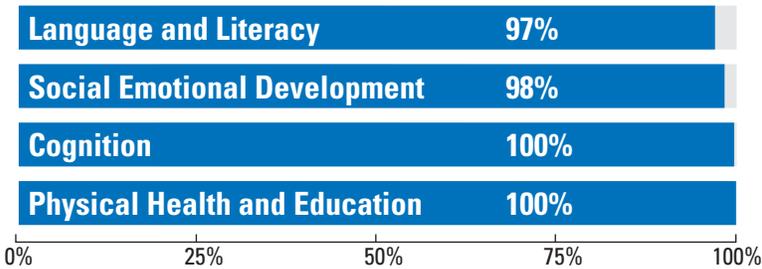
2018-2019 Students Served: **111**



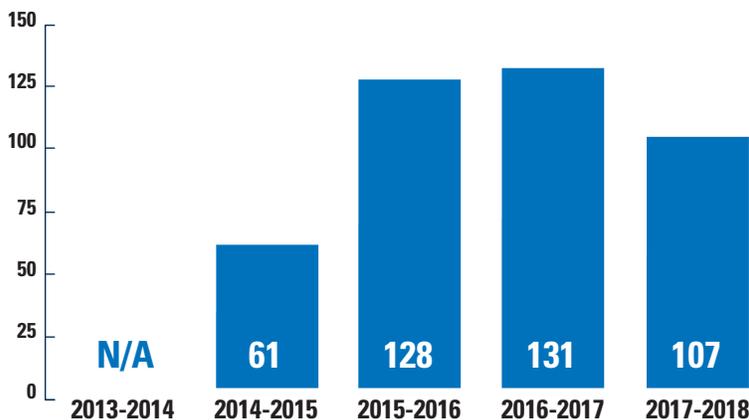
#### Parent Satisfaction



#### 2018-2019 Student Outcomes according to Developmental Domains



#### Students Served Last 5 Years:



#### Top Community Resources Utilized:

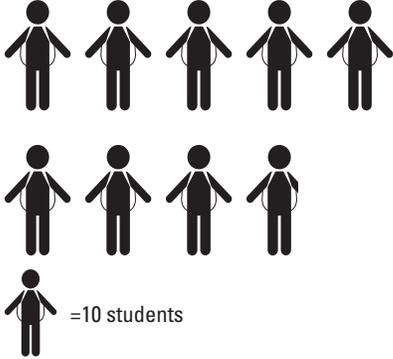
- Legacy Community Health:** Health Services
- South Texas Dental:** Dental Services
- Harris County Mobile Clinic:** Immunizations and physical exams
- Depelchin:** Counseling
- Food Banks:** Food Resources

# HCDE's AREA I HEAD START

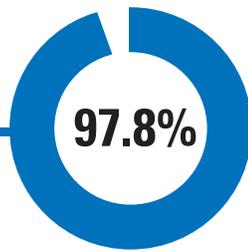
## Impact to Community

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

### 2018-2019 Students Served: 88

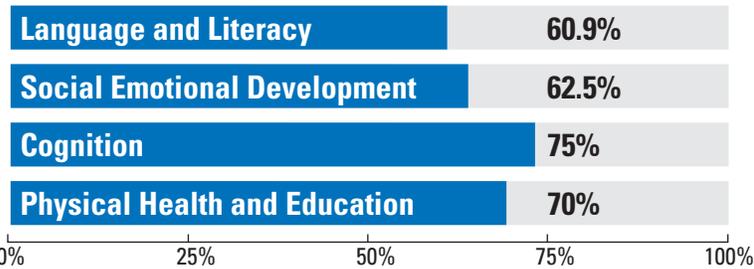


### Parent Satisfaction

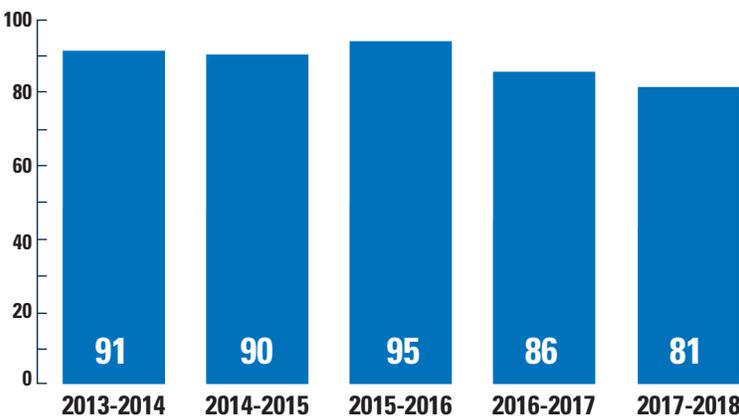


### 2018-2019

### Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:



### Top Community Resources Utilized:

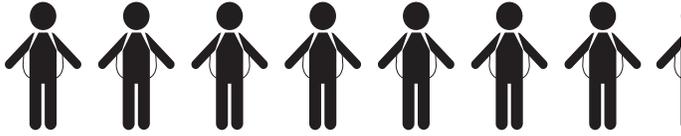
- Fifth Ward Enrichment Program:** Provides services for youth within the Community
- Fifth Ward Multipurpose Center:** Provides government assistance, assistance with Medicaid, and community resources
- Fifth Ward Houston Public Library:** Provides educational library support services
- Legacy Community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

# HCDE's AREA I HEAD START

## Impact to Community

**J.D. Walker** 77520, 77521

2018-2019 Students Served: **72**



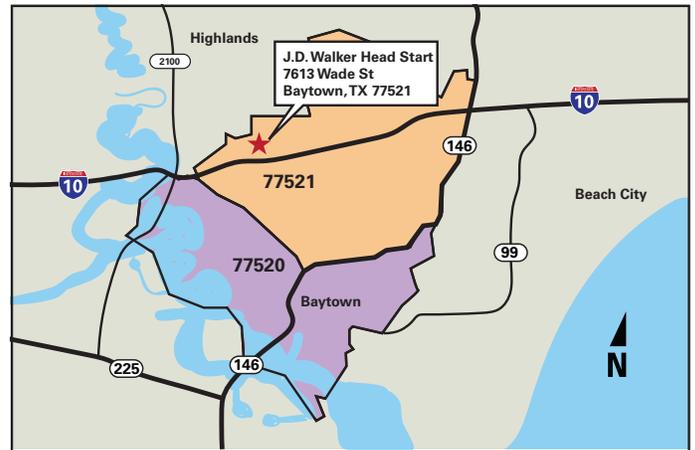
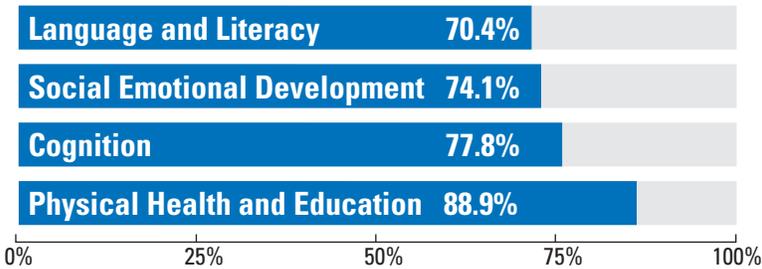
 = 10 students

### Parent Satisfaction

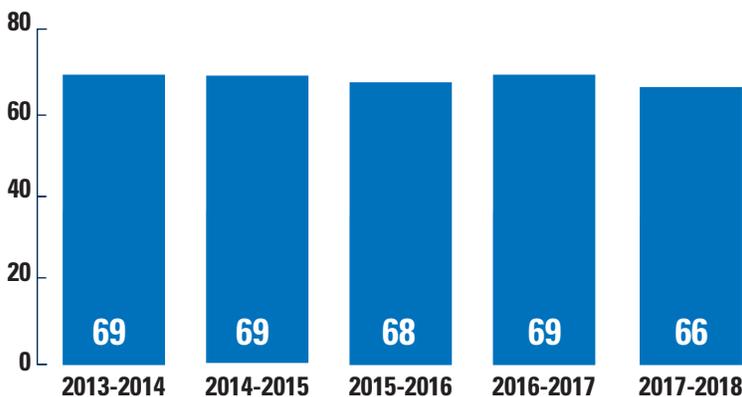
**100%**

2018-2019

### Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:



### Top Community Resources Utilized:

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

**Goose Creek School Base Clinic:** Physical examinations and immunizations

**Project Lee Way College:** Vocational and technical education

**Our Lady of Guadalupe Catholic Church:** Food pantry

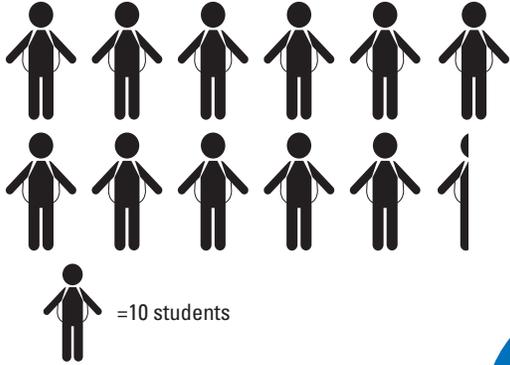
**Harris County Social Services:** Utility and social service resources

# HCDE's AREA I HEAD START

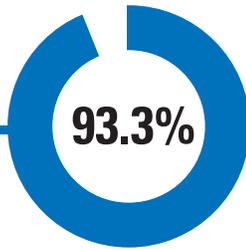
## Impact to Community

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

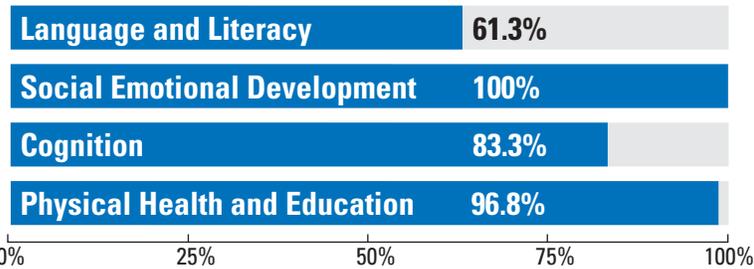
2018-2019 Students Served: **113**



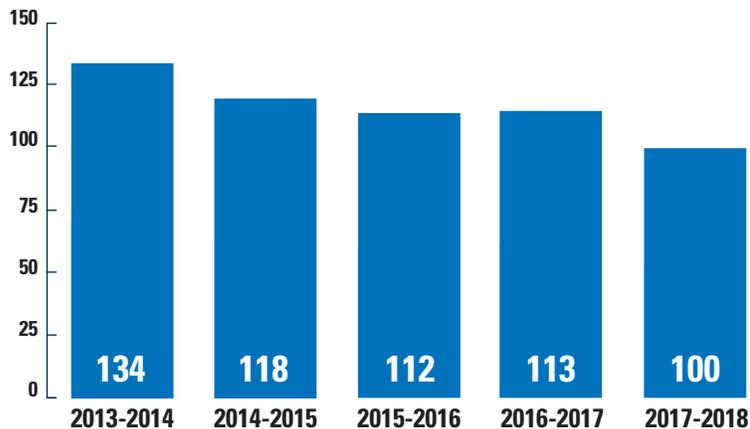
Parent Satisfaction



2018-2019 Student Outcomes according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

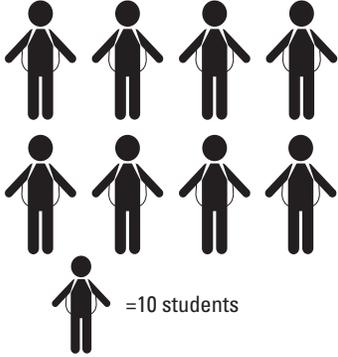
- La Porte EMS:** Immunization services
- Texas City Immunization Clinic:** Immunization services
- Legacy Community Health Services:** Behavioral and pediatric services
- Bayshore Baptist Church and Food Pantry:** Food resources
- Red Bluff Health Department:** WIC and immunization services

# HCDE's AREA I HEAD START

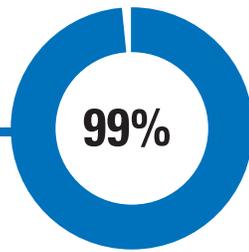
## Impact to Community

### Pugh 77020, 77026, 77029

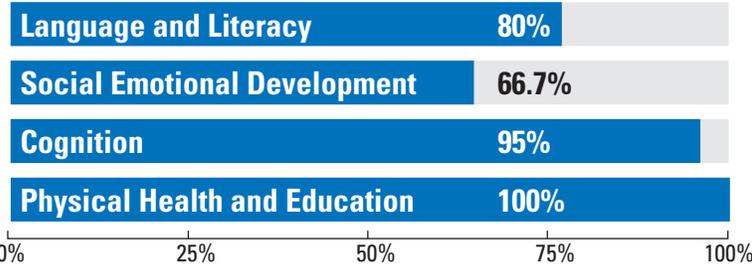
2018-2019 Students Served: **80**



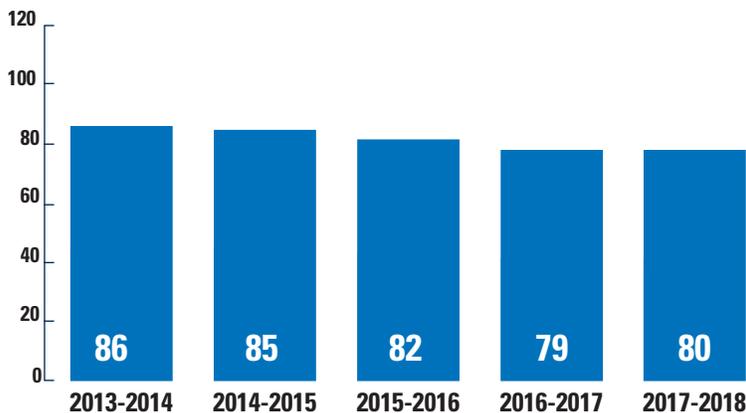
Parent Satisfaction



2018-2019 Student Outcomes according to Developmental Domains



Students Served Last 5 Years:

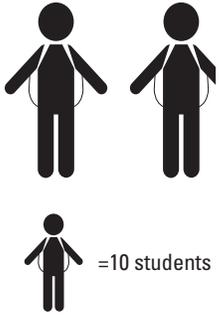


Top Community Resources Utilized:

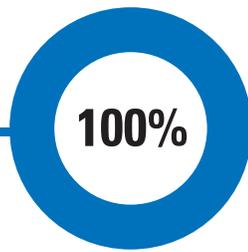
- Target Hunger:** Food pantry resources
- HOPES Parenting:** Parenting skills and education
- Early Head Start- Gulf Coast:** Childcare resources
- Legacy Community Health Services:** Dental and physical examinations
- Texas Children's Mobile Clinic:** Physical examinations and immunizations

### San Jacinto Varied Zip Codes

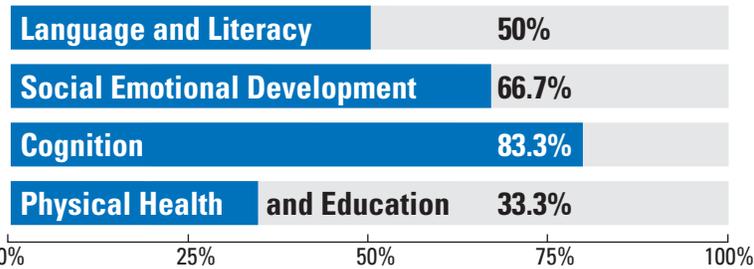
2018-2019 Students Served: **19**



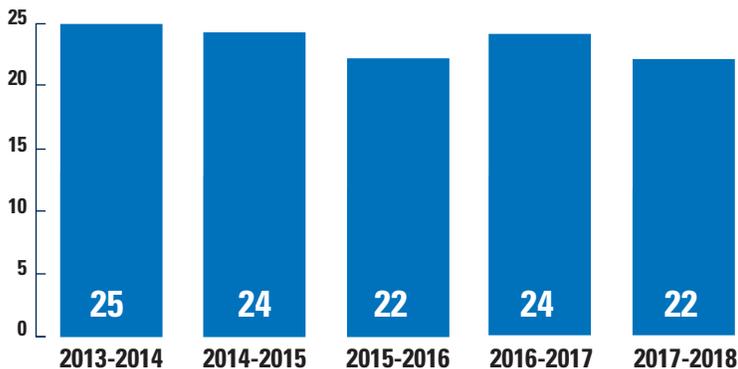
#### Parent Satisfaction



#### 2018-2019 Student Outcomes according to Developmental Domains



#### Students Served Last 5 Years:



#### Top Community Resources Utilized:

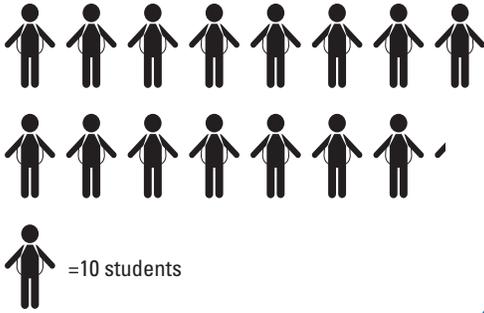
- Uvalde Baptist Church:** Food pantry resources
- St. Andrew's Catholic Church:** Food pantry resources
- Denver Harbor Clinic:** Physical and dental examinations and counseling resources
- Channelview Public Library:** Library partnership for book resources
- San Jacinto College, North Campus:** Education

# HCDE's AREA I HEAD START

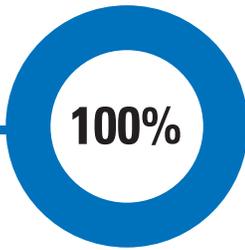
## Impact to Community

### Sheffield 77015, 77049, 77029, 77547

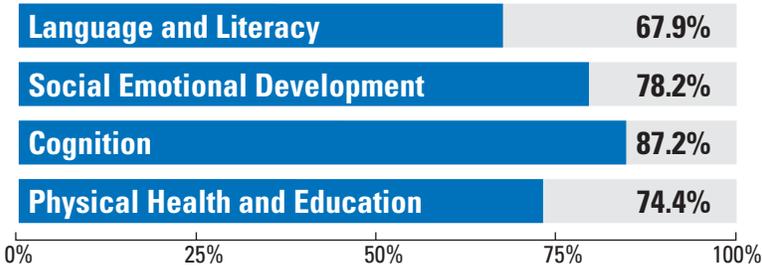
2018-2019 Students Served: **152**



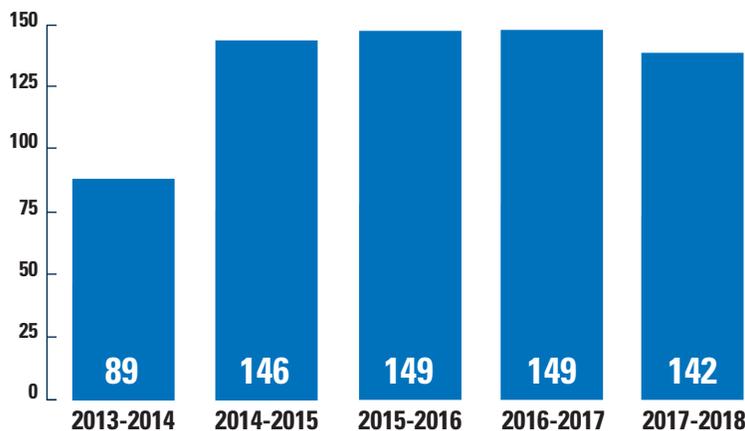
### Parent Satisfaction



### 2018-2019 Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:



### Top Community Resources Utilized:

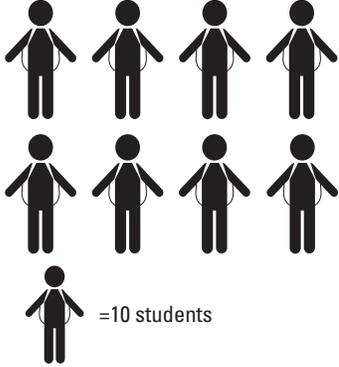
- Uvalde Baptist Church:** Food pantry resources
- St. Andrew's Catholic Church:** Food pantry resources
- Denver Harbor Clinic:** Physical and dental examinations and counseling resources
- Channelview Public Library:** Library partnership for book resources
- San Jacinto College, North Campus:** Education

# HCDE's AREA I HEAD START

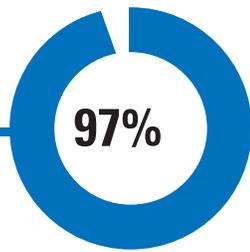
## Impact to Community

# Tidwell 77044, 77049

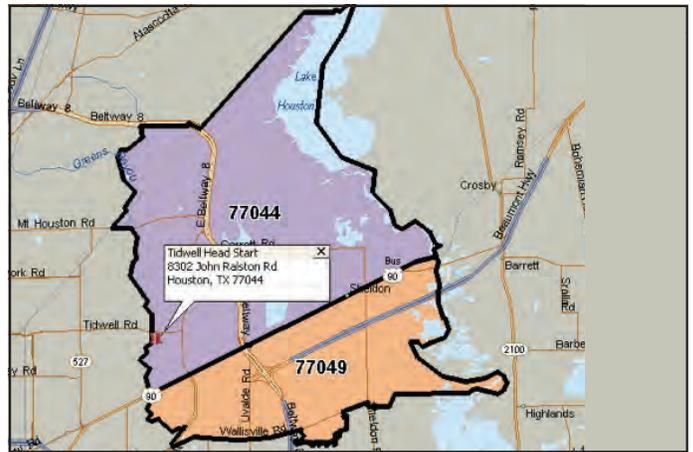
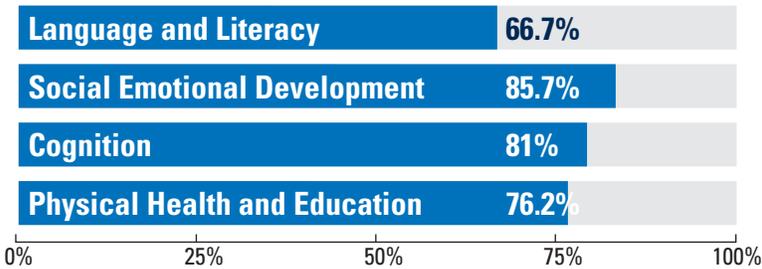
2018-2019 Students Served: **80**



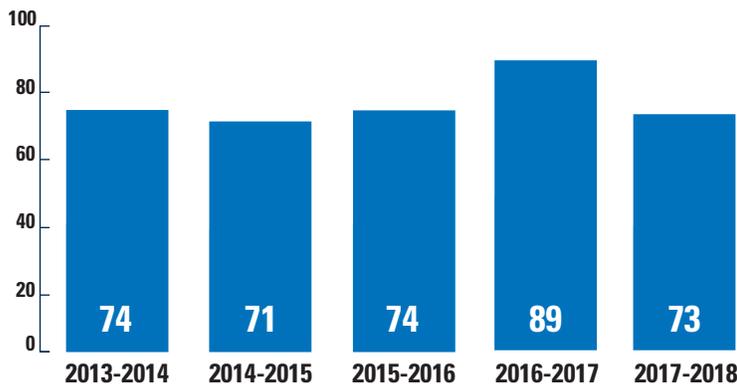
### Parent Satisfaction



### 2018-2019 Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:



### Top Community Resources Utilized:

- Texas Star Program:** Insurance-Medicaid
- WIC: Supplemental nutritious foods;** nutrition education and counseling at WIC clinics; screening and referrals to other health welfare and social services Sheldon ISD: Pre-kindergarten/ Kindergarten support
- HCDE Adult Education:** Free classes in convenient locations and flexible schedules (morning, afternoon, and evening); highly qualified and trained teachers; adult centered.
- Legacy Community Health System:** Adult Primary Care, pediatrics, OB/GYN and maternity services; behavioral health services; dental care; vision services; vaccination and immunization support, and HIV/STD awareness.

# Schools Division Profile 2018-2019

## Administration

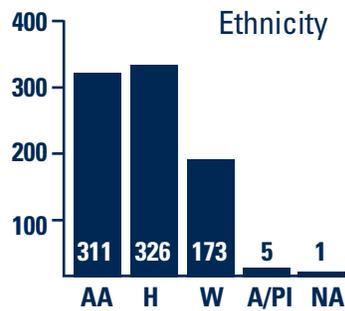
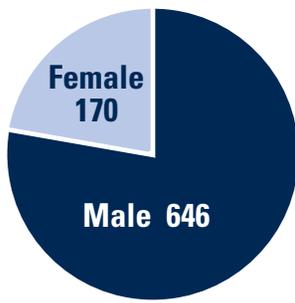
6300 Irvington Blvd. | Houston, Texas 77022  
Phone: 713-696-8281 | Fax: 713-696-8217

County/District :	101-000	
Senior Director:	Anthony Mays	Ext. 8216
Curr. Ser. Dir:	Brenda Mullins	Ext. 1761
Admin. Assistant:	Denise-Almos-Jones	Ext. 8218
Gen. Office Cl:	Barbara Jack	Ext. 8219
Instructional Coach:	Nkechinyere Ihejirika	Ext. 1322
Parent Engagement Liason:	Gabriela Hernandez	Ext. 1719



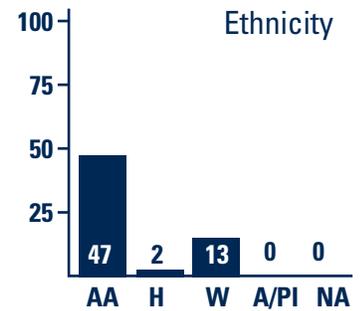
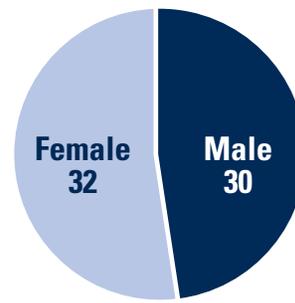
## Student Profile

Number of Students Served: **816**



## Teacher Profile

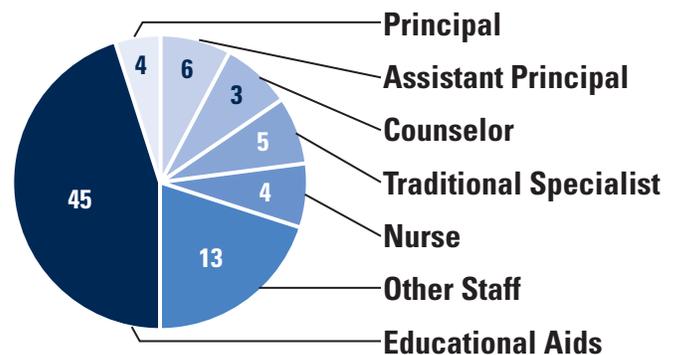
Number of Teachers: **62**



## Accountability Standards

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

Number of Staff: **80**



## School Programs

Autism Pro/ Insights to Behavior	Edgenuity	Therapeutic Models
Boys Town	Applied Behavior Analysis (ABA)	Lore & Logic
Eduphoria	i-Ready (Reading & Math)	
PowerSchool	The Turning Point	
Power Teacher	Unlimited Visions	
Special Olympics	Special Olympics	
Community Based	University of Houston	
Vocational Instruction	Downtown Internship Program	
	Restorative Practices	

## Districts Served

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



## Academic and Behavior Schools East

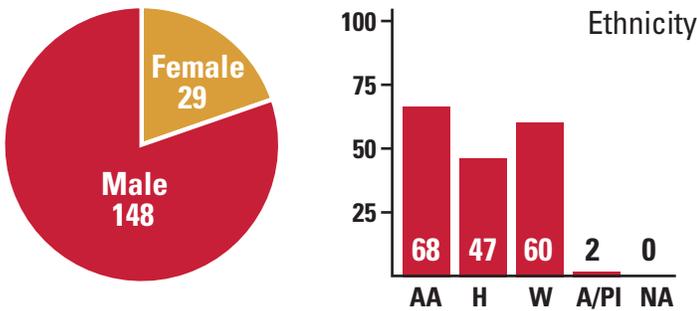
7703 S. Loop East | Houston, Texas 77012  
Phone: 713-242-8036 | Fax: 713-645-5773

County/District :	101-000-003	
Principal:	Donna Trevino-Jones	Ext. 3924
Asst. Principal:	George Sanders	Ext. 3932
Nurse:	Demitri Norris	Ext. 3925
Counselor:	Shantel Rayford	Ext. 3930



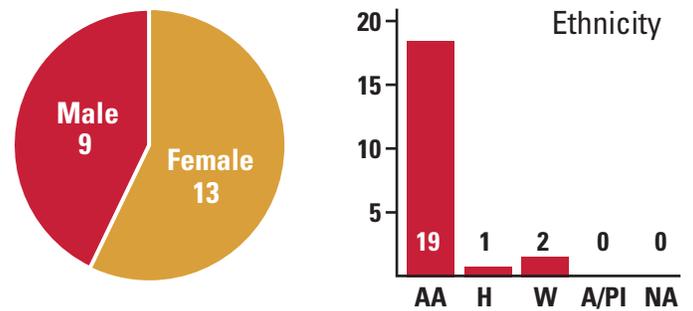
### Student Profile

Number of Students Served: **177**



### Teacher Profile

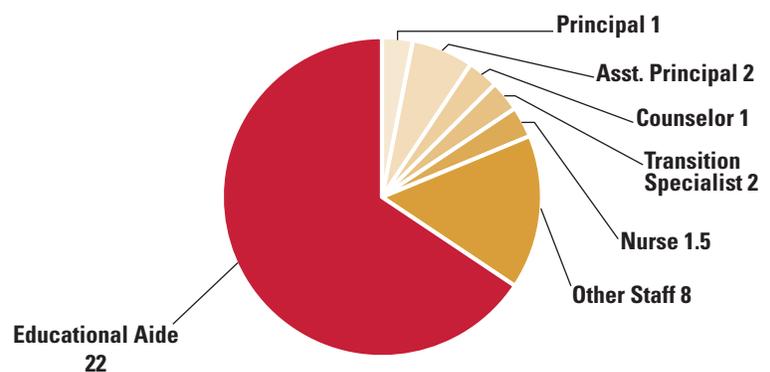
Number of Teachers: **22**



### Accountability Standards

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

Number of Staff: **37.5**



### School Programs

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

### Districts Served (26)

Alvin 1	Friendswood* 1	La Porte 10
Babers Hill* 2	Galena Park 3	Liberty 1
Channelview 5	Galveston* 2	New Caney 2
Clear Creek 14	Goose Creek 12	Pasadena 15
Crosby 4	Harmony 2	Pearland 3
Dayton 6	Hitchcock 2	Sheldon 2
Deer Park 9	Houston 20	Shepherd 1
Dickinson 6	Huffman 5	Splendora 2
		Spring 10
		Texas City* 12



## Academic and Behavior Schools West

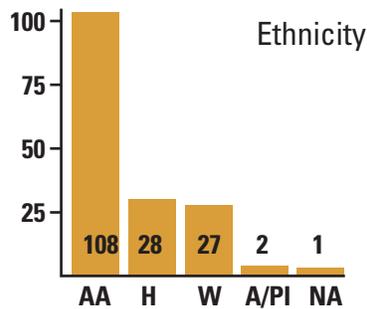
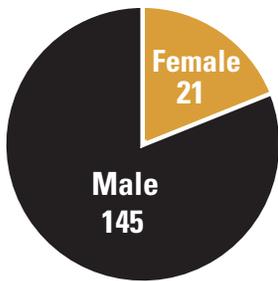
7800 Westglen | Houston, Texas 77063  
Phone: 713-339-9411 | Fax: 713-978-7662

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



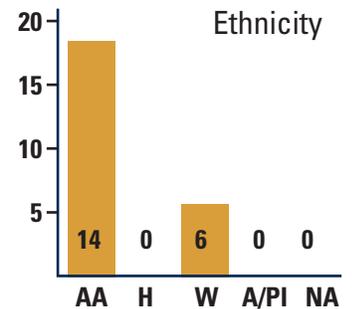
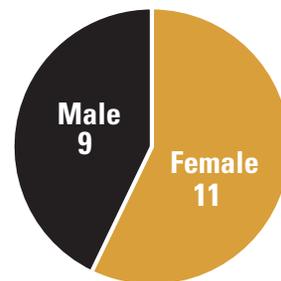
### Student Profile

Number of Students Served: **166**



### Teacher Profile

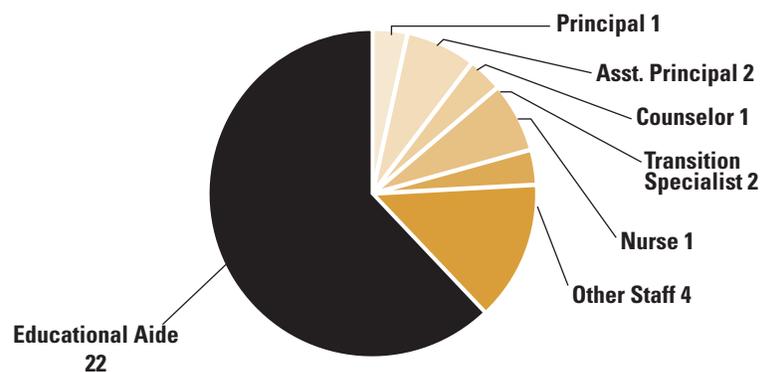
Number of Teachers: **20**



### Accountability Standards

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

Number of Staff: **33**



### School Programs

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

### Districts Served (14)

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



## Highpoint School

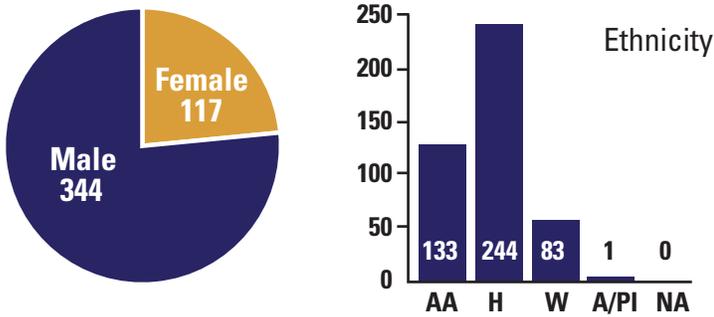
8003 E. Sam Houston Pkwy | Houston, Texas 77049  
Phone: 713-696-2160 | Fax: 713-696-2161

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



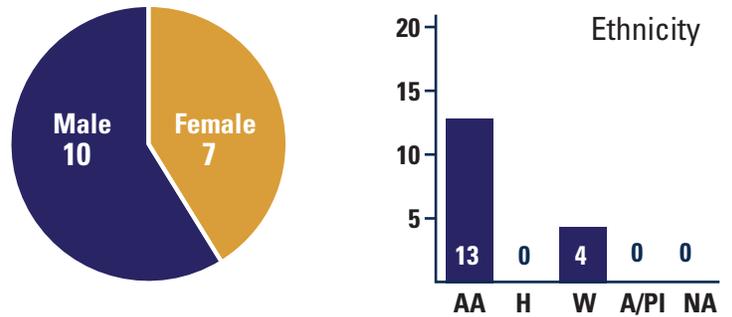
### Student Profile

Number of Students Served: **461**



### Teacher Profile

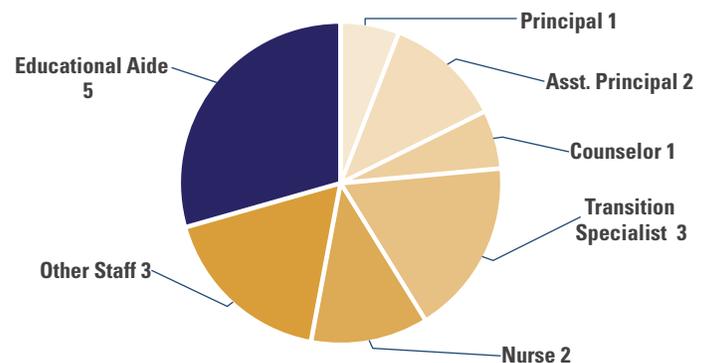
Number of Teachers: **17**



### Accountability Standards

ARDs	100%	Met
Transitional Services	100%	Met
Highly Qualified	100%	Met
Budget Ratio	85%	Met
Attendance	82%	Met
Courses Passed	2.7	Met
Client Satisfaction	90%	Met
Program Completion	80%	Met
Special Education Staff Teacher/Administrators	100%	N/A

### Number of Staff: **17**



### School Programs

College & Career Day	Unlimited Visions
Edgenuity	Education Open Doors
Love & Logic	University of Houston-Downtown Intern Program
PowerSchool	
Power Teacher	
Teen Summit	

### Districts Served (12)

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

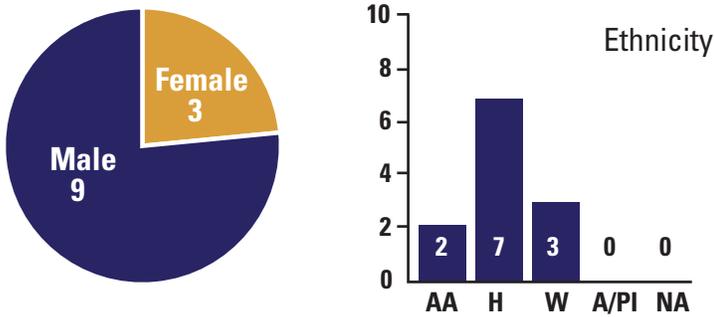
8003 E. Sam Houston Pkwy | Houston, Texas 77049  
Phone: 713-696-2160 | Fax: 713-696-2161

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



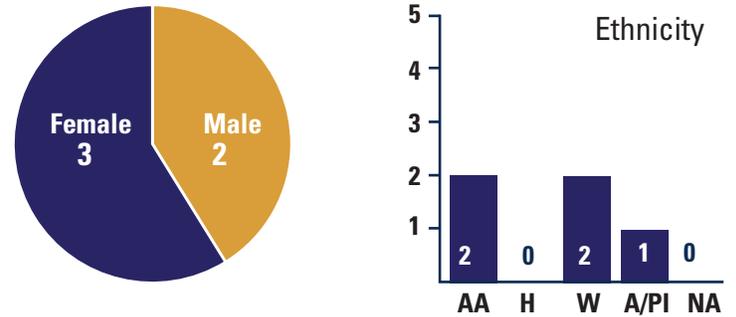
## Student Profile

Number of Students Served: **12**

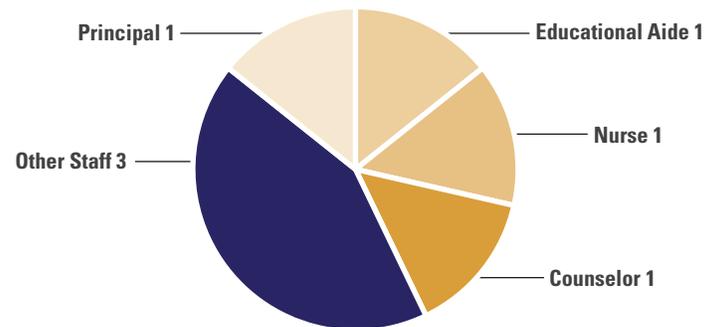


## Teacher Profile

Number of Teachers: **5**



## Number of Staff: **7**



## School Programs

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

## Districts Served (5)

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

# School-Based Therapy Services 2018-2019



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

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

	OT/PT	COTA/PTA	MT
<b>HCDE</b>	\$475/day	\$375/day	\$475/day
<b>Average Market*</b>	\$513/day	\$437/day	\$483/day

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

1) 100% Client Satisfaction Rate areas of:

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

2) Long term relationships:

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

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

4) Managerial support includes:

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

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

---

5) HCDE forms, tests and protocols included. Therapists have extensive resources available to them.

6) HCDE pays mileage, cost of continuing education, provides laptop costs to districts to provide/manage therapy themselves:

Additional costs incurred:

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

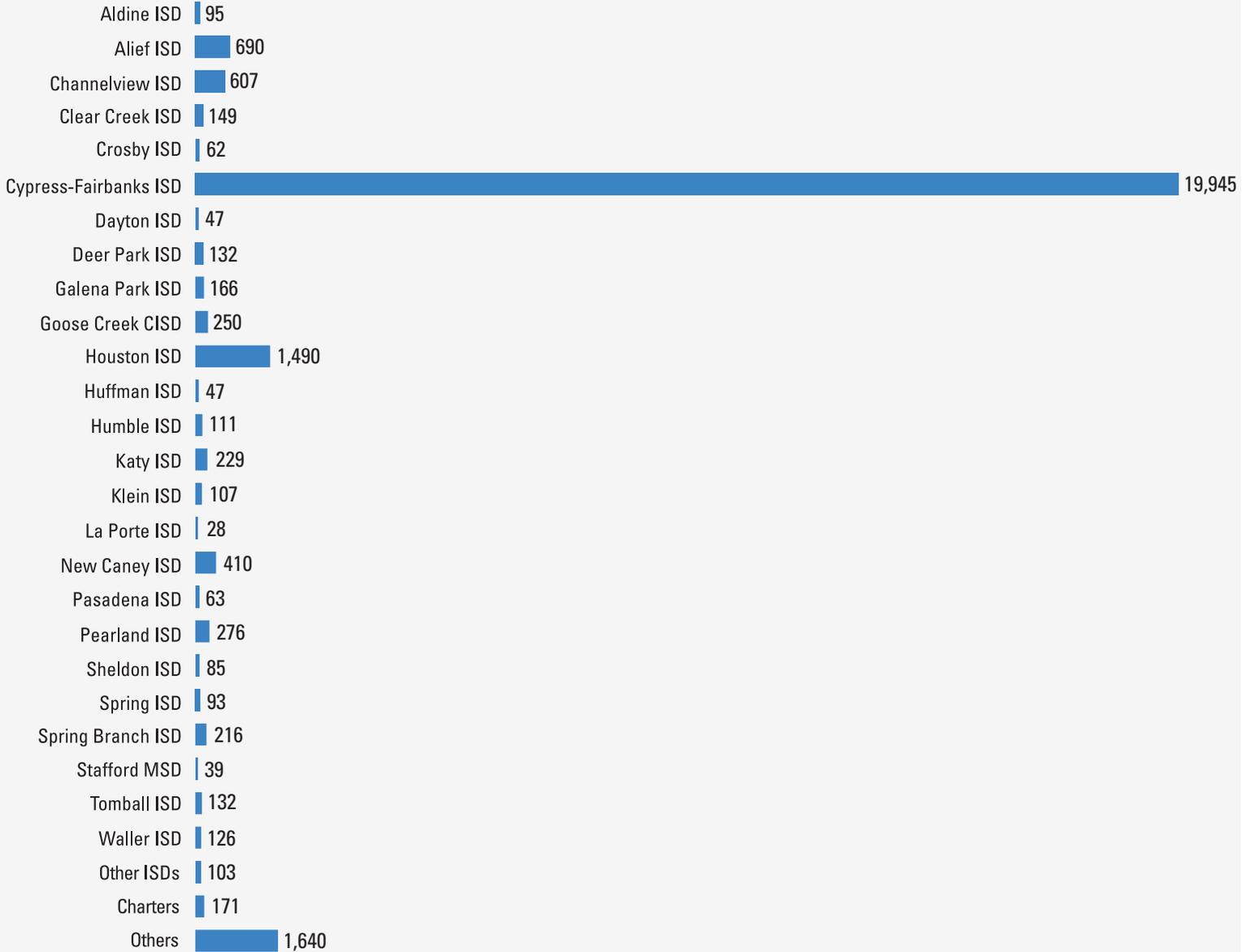
Reasons why some districts might want to hire their own:

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

\*Source: 2017-18 TASB District Personnel Salary Survey

## Teacher and Student Service Delivery

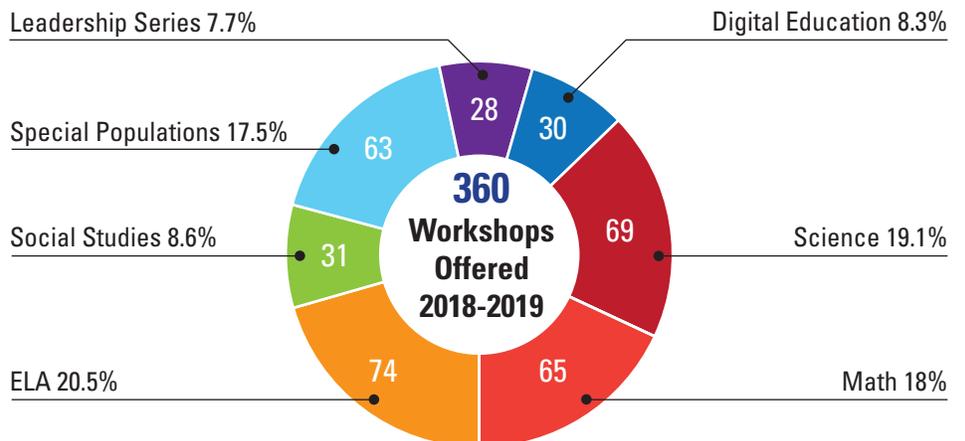
### Teachers Served in 2018-2019 (by District)



**28,501**  
Teachers Directly Served in 2018-2019



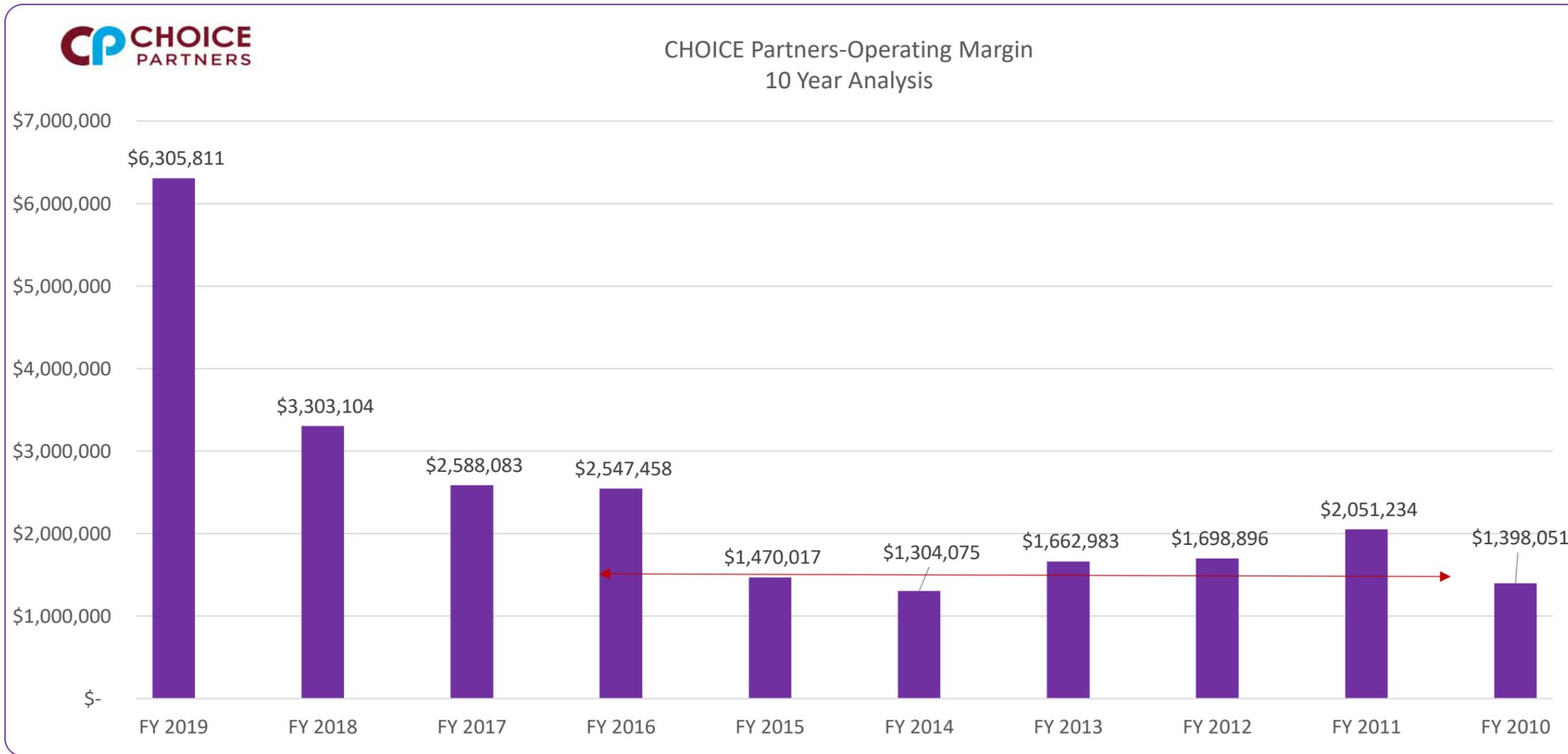
**70,641**  
Students Directly Served in 2018-2019





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

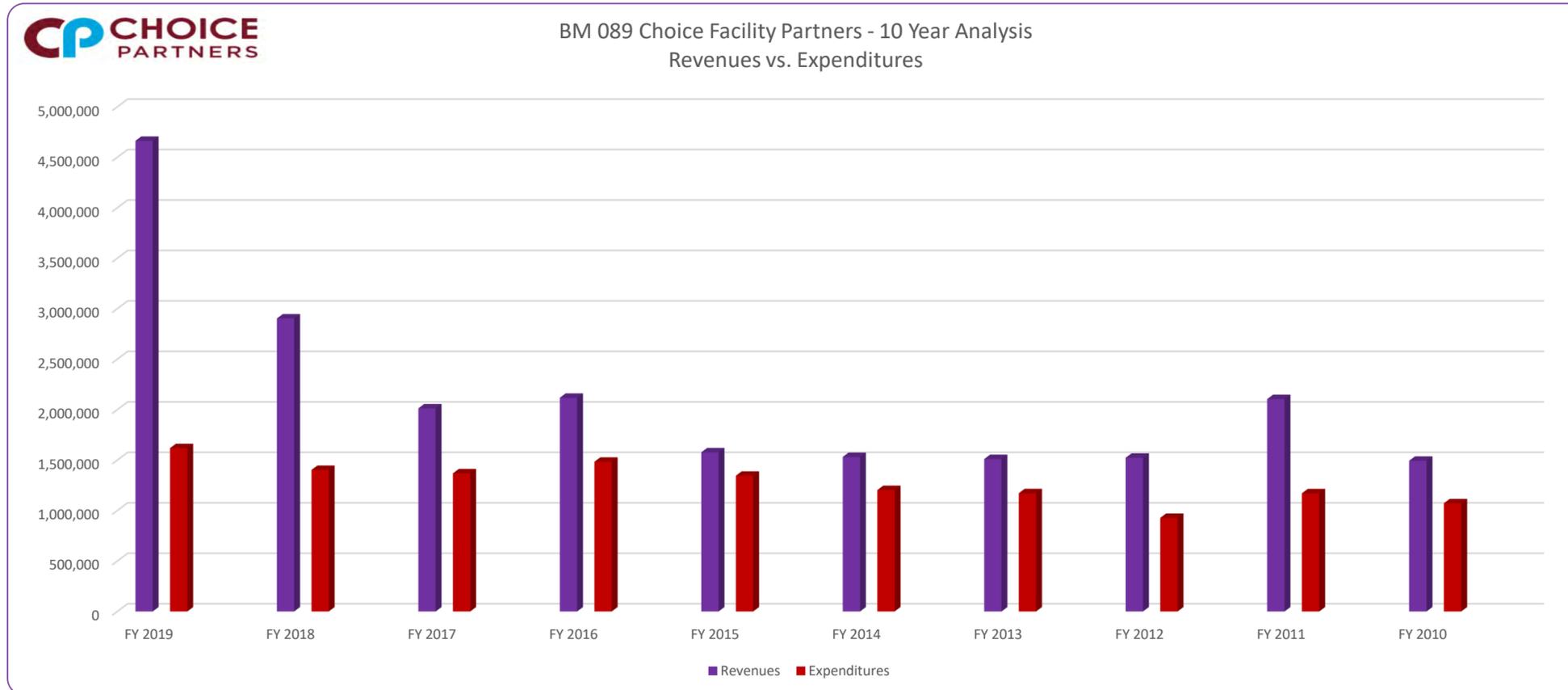
	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
Revenues	\$ 8,389,672	\$ 5,147,497	\$ 4,371,278	\$ 4,426,904	\$ 3,201,051	\$ 2,896,703	\$ 3,242,503	\$ 3,066,053	\$ 3,641,930	\$ 3,012,636	\$ 2,457,351	\$ 1,315,039
Expenditures	2,083,862	1,844,393	1,783,195	1,879,446	1,731,034	1,592,628	1,579,520	1,367,156	1,590,696	1,614,585	1,134,194	802,060
<b>Profit/Loss</b>	<b>6,305,811</b>	<b>3,303,104</b>	<b>2,588,083</b>	<b>2,547,458</b>	<b>1,470,017</b>	<b>1,304,075</b>	<b>1,662,983</b>	<b>1,698,896</b>	<b>2,051,234</b>	<b>1,398,051</b>	<b>1,323,157</b>	<b>512,979</b>
Operating Margin Ratio	75%	64%	59%	58%	46%	45%	51%	55%	56%	46%	54%	39%





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

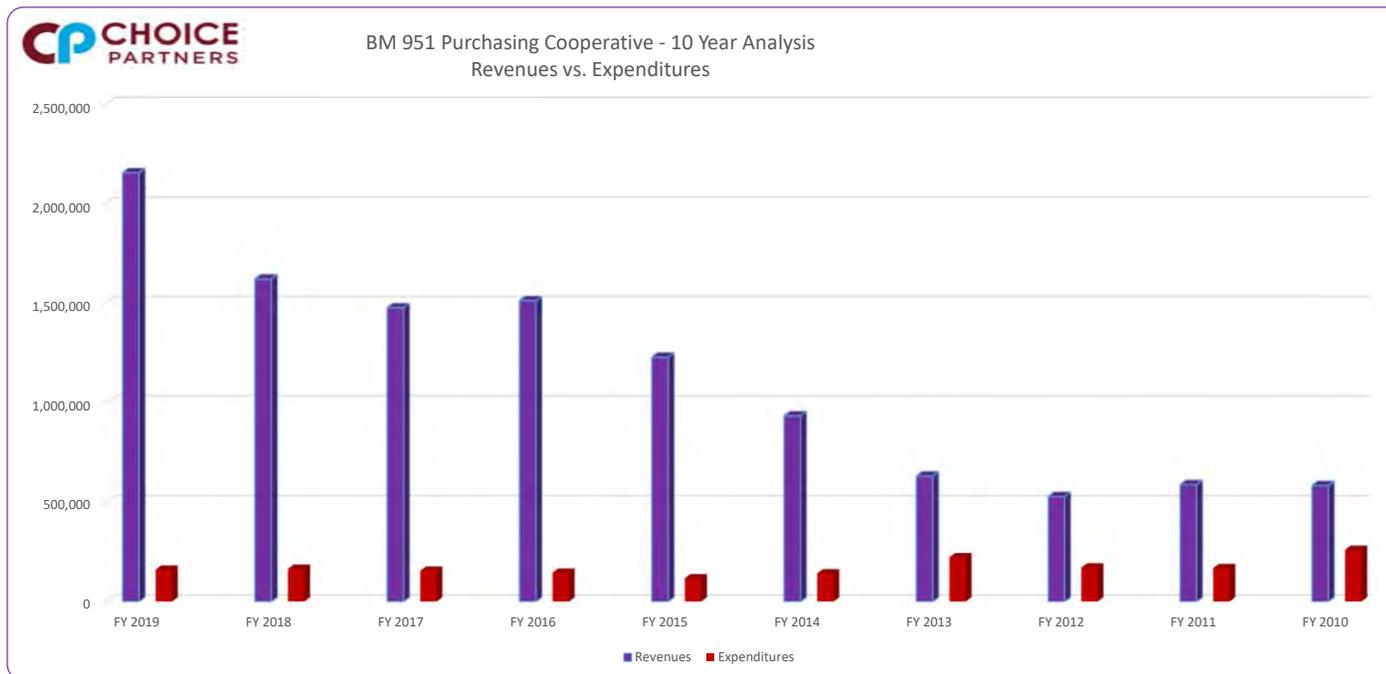
	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>	<u>FY 2010</u>	<u>FY 2009</u>	<u>FY 2008</u>
Revenues	\$ 4,662,941	\$ 2,902,819	\$ 2,012,429	\$ 2,117,318	\$ 1,576,917	\$ 1,530,889	\$ 1,510,108	\$ 1,522,848	\$ 2,104,297	\$ 1,493,465	\$ 1,171,573	\$ 261,475
Expenditures	1,618,141	1,402,596	1,368,996	1,483,292	1,345,055	1,203,330	1,172,350	927,500	1,171,149	1,072,172	693,790	327,025
<b>Profit/(Loss)</b>	<b>\$ 3,044,799</b>	<b>\$ 1,500,224</b>	<b>\$ 643,433</b>	<b>\$ 634,027</b>	<b>\$ 231,862</b>	<b>\$ 327,559</b>	<b>\$ 337,758</b>	<b>\$ 595,348</b>	<b>\$ 933,148</b>	<b>\$ 421,293</b>	<b>\$ 477,783</b>	<b>\$ (65,550)</b>
Operating Margin Ratio	65%	52%	32%	30%	15%	21%	22%	39%	44%	28%	41%	-25%





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

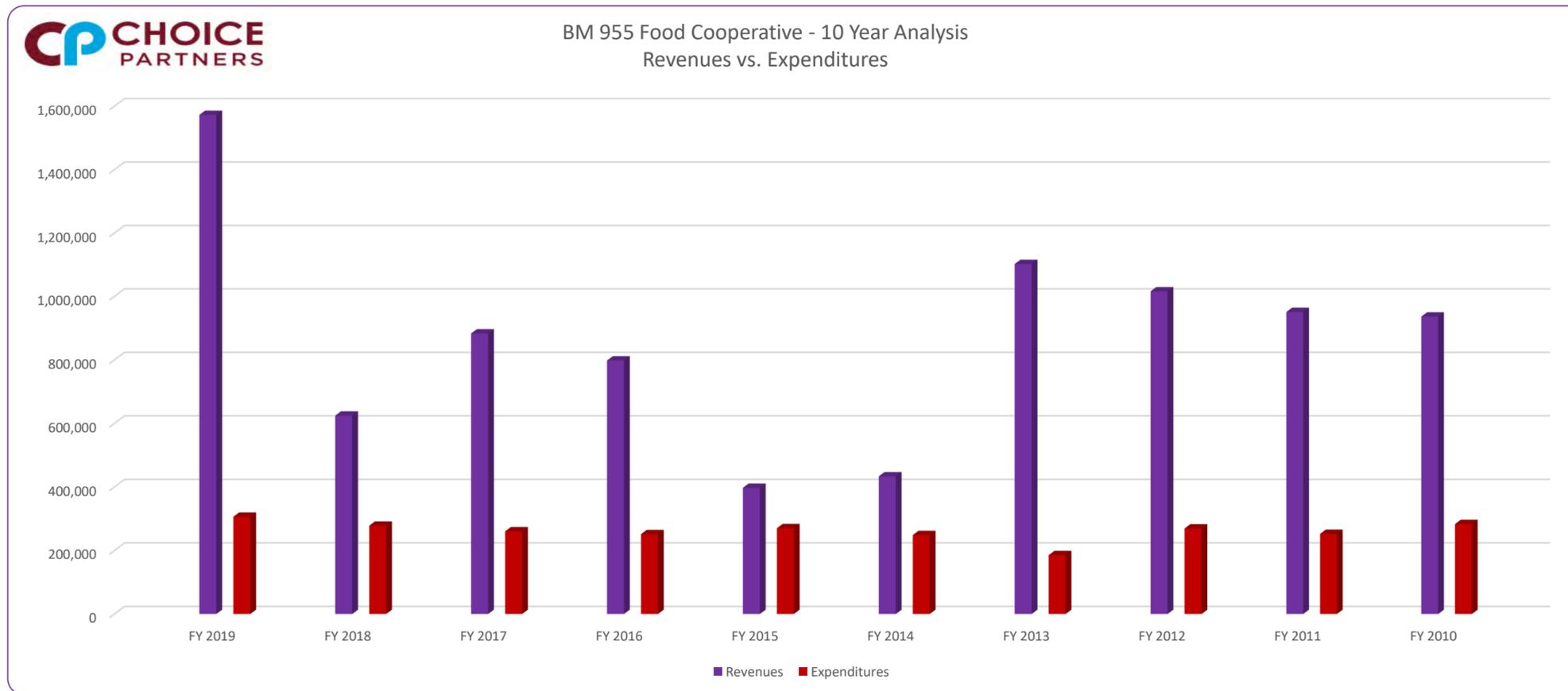
	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>	<u>FY 2010</u>	<u>FY 2009</u>	<u>FY 2008</u>
Revenues	\$ 2,154,427	\$ 1,620,038	\$ 1,475,367	\$ 1,511,279	\$ 1,226,785	\$ 932,274	\$ 630,021	\$ 527,087	\$ 586,623	\$ 582,528	\$ 536,747	\$ 518,374
Expenditures	159,642	163,761	153,878	144,760	115,886	140,737	221,903	170,457	167,261	259,193	185,685	216,387
<b>Profit/Loss</b>	<b>\$ 1,994,785</b>	<b>\$ 1,456,277</b>	<b>\$ 1,321,489</b>	<b>\$ 1,366,519</b>	<b>\$ 1,110,899</b>	<b>\$ 791,537</b>	<b>\$ 408,118</b>	<b>\$ 356,630</b>	<b>\$ 419,362</b>	<b>\$ 323,335</b>	<b>\$ 351,061</b>	<b>\$ 301,987</b>
Operating Margin Ratio	93%	90%	90%	90%	91%	85%	65%	68%	71%	56%	65%	58%





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

	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>	<u>FY 2010</u>	<u>FY 2009</u>	<u>FY 2008</u>
Revenues	\$ 1,572,304	\$ 624,639	\$ 883,482	\$ 798,306	\$ 397,349	\$ 433,540	\$ 1,102,374	\$ 1,016,118	\$ 951,010	\$ 936,643	\$ 749,031	\$ 535,190
Expenditures	306,078	278,036	260,321	251,394	270,093	248,561	185,266	269,199	252,286	283,220	254,719	258,648
<b>Profit/Loss</b>	<b>\$ 1,266,226</b>	<b>\$ 346,603</b>	<b>\$ 623,161</b>	<b>\$ 546,912</b>	<b>\$ 127,256</b>	<b>\$ 184,978</b>	<b>\$ 917,107</b>	<b>\$ 746,919</b>	<b>\$ 698,725</b>	<b>\$ 653,423</b>	<b>\$ 494,313</b>	<b>\$ 276,542</b>
Operating Margin Ratio	81%	55%	71%	69%	32%	43%	83%	74%	73%	70%	66%	52%





**Harris County**  
Department of  
**Education**

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#### 4.- DIVISIONS SECTION

## DIVISION SECTION

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

Each division includes the actual information from fiscal years 2015-2016, fiscal year 2016-2017, fiscal year 2017-2018 and fiscal year 2018-2019. For Fiscal year 2019-2020, two columns include the amended budget and the actual year to date amounts as of February 28, 2020.

The sixth column (outlined in border) includes the requested budget for fiscal year 2020-2021. The last column is the difference between fiscal year 2019-2020 amended budget and the fiscal year 2020-2021 requested budget.

At the bottom of the chart, ratios are included:

**Performance Ratio:**

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

**Sustainability ratio:**

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

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Board of Trustees

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	131,482	138,343	128,396	177,758	186,626	77,698	198,143	11,517
Total <b>REVENUES:</b>	131,482	138,343	128,396	177,758	186,626	77,698	198,143	11,517
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	36,448	37,049	18,310	47,875	56,964	27,817	57,525	561
6200 - Contracted Services	41,469	44,430	49,506	67,771	9,300	24,997	30,300	21,000
6300 - Supplies & Materials	16,472	18,838	21,045	17,805	41,550	5,243	30,950	(10,600)
6400 - Other Operating Costs	18,150	18,670	19,520	20,141	54,430	19,641	54,430	-
	112,539	118,988	108,381	153,592	162,244	77,698	173,205	10,961
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	18,943	19,355	20,015	24,166	24,382	-	24,938	556
Total <b>EXPENDITURES:</b>	131,482	138,343	128,396	177,758	186,626	77,698	198,143	11,517
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Superintendent's Office

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	382,543	445,967	443,458	513,513	527,344	278,816	631,457	104,113
Total <b>REVENUES:</b>	382,543	445,967	443,458	513,513	527,344	278,816	631,457	104,113
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	320,314	341,339	390,864	423,844	467,988	248,335	517,122	49,134
6200 - Contracted Services	26,148	70,364	16,154	53,798	50,157	10,498	49,257	(900)
6300 - Supplies & Materials	3,761	3,549	6,878	7,290	13,550	4,685	12,770	(780)
6400 - Other Operating Costs	17,966	16,049	14,396	21,282	38,284	11,613	39,964	1,680
	368,189	431,301	428,292	506,213	569,979	275,131	619,113	49,134
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	14,354	14,666	15,166	7,300	7,365	3,685	12,344	4,979
Total <b>EXPENDITURES:</b>	382,543	445,967	443,458	513,513	577,344	278,816	631,457	54,113
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>91%</b>	<b>100%</b>	<b>100%</b>	

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Asst Supt - Education and Enrichment

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	250,132	266,334	276,140	284,388	296,652	113,768	300,324	3,672
<b>Total REVENUES:</b>	250,132	266,334	276,140	284,388	296,652	113,768	300,324	3,672
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	230,622	236,557	240,131	250,906	262,437	98,839	265,970	3,533
6200 - Contracted Services	781	1,358	2,039	1,965	1,320	343	1,320	-
6300 - Supplies & Materials	1,704	2,632	2,912	4,049	5,356	3,491	4,356	(1,000)
6400 - Other Operating Costs	10,269	20,334	23,918	21,423	21,439	8,042	16,985	(4,454)
	243,376	260,880	269,000	278,343	290,552	110,716	288,631	(1,921)
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	6,756	5,454	7,139	6,045	6,100	3,052	11,693	5,593
<b>Total EXPENDITURES:</b>	250,132	266,334	276,139	284,388	296,652	113,768	300,324	3,672
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Adult Education-Local

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5740 - Local Revenue-Other	-	500	-	-	-	-	-	-
5890 - State Rev-Shared Services	-	18,647	73,509	-	33,072	-	-	(33,072)
5990 - Fed Rev - Indirect Costs	143,983	182,468	58,241	163,066	137,000	81,081	169,785	32,785
	143,983	201,615	131,750	163,066	170,072	81,081	169,785	(287)
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	-	-	-	-	-	-	9,922	9,922
<b>Total REVENUES:</b>	143,983	201,615	131,750	163,066	170,072	81,081	179,707	9,635
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	9,455	64,576	3,616	-	-	-	-	-
6200 - Contracted Services	1,492	1,852	1,500	4,454	3,566	3,725	3,566	-
6300 - Supplies & Materials	2,682	3,450	3,212	6,094	5,500	148	5,500	-
6400 - Other Operating Costs	6,947	5,643	5,282	8,717	19,234	4,606	19,234	-
	20,576	75,521	13,610	19,264	28,300	8,479	28,300	-
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	123,406	126,094	118,140	143,802	145,090	72,602	148,407	3,317
<b>Total EXPENDITURES:</b>	143,983	201,615	131,750	163,066	173,390	81,081	176,707	3,317
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>98%</b>	<b>100%</b>	<b>96%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2019-2020

Educ Cert & Prof Advance

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	252,270	206,290	229,348	204,520	409,210	73,326	300,045	(109,165)
	252,270	206,290	229,348	204,520	409,210	73,326	300,045	(109,165)
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	168,018	409,676	387,209	372,557	277,585	247,614	407,226	129,641
<b>Total REVENUES:</b>	420,288	615,966	616,557	577,077	686,795	320,940	707,271	20,476
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	298,660	488,463	508,308	462,112	570,336	273,758	582,067	11,731
6200 - Contracted Services	78,699	73,878	51,031	62,140	61,060	15,914	51,450	(9,610)
6300 - Supplies & Materials	13,320	27,441	15,969	14,826	17,403	8,500	28,785	11,382
6400 - Other Operating Costs	13,914	10,146	24,666	26,671	26,565	17,048	33,006	6,441
	404,593	599,929	599,974	565,748	675,364	315,220	695,308	19,944
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	15,695	16,038	16,583	11,330	11,431	5,720	11,963	532
<b>Total EXPENDITURES:</b>	420,288	615,966	616,557	577,077	686,795	320,940	707,271	20,476
<b>Performance Ratio</b>	<b>60%</b>	<b>33%</b>	<b>37.2%</b>	<b>35.4%</b>	<b>60%</b>	<b>23%</b>	<b>42%</b>	

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

Benchmark 70% to 85%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Texas Center for Grants Development

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	2,275	840	865	2,495	1,000	735	1,250	250
	2,275	840	865	2,495	1,000	735	1,250	250
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	538,264	550,078	557,303	556,210	592,835	293,777	612,205	19,370
<b>Total REVENUES:</b>	<b>540,539</b>	<b>550,918</b>	<b>558,168</b>	<b>558,705</b>	<b>593,835</b>	<b>294,512</b>	<b>613,455</b>	<b>19,620</b>
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	480,243	492,569	503,170	511,571	536,564	267,478	555,958	19,394
6200 - Contracted Services	2,444	2,104	2,430	2,475	4,400	1,258	4,400	-
6300 - Supplies & Materials	23,191	18,657	15,406	22,033	24,553	15,813	21,773	(2,780)
6400 - Other Operating Costs	8,638	10,998	9,667	11,548	17,140	4,370	20,423	3,283
	514,516	524,328	530,673	547,626	582,657	288,919	602,554	19,897
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	26,023	26,590	27,495	11,079	11,178	5,593	10,901	(277)
<b>Total EXPENDITURES:</b>	<b>540,539</b>	<b>550,918</b>	<b>558,168</b>	<b>558,705</b>	<b>593,835</b>	<b>294,512</b>	<b>613,455</b>	<b>19,620</b>
<b>Sustainability Ratio</b>	<b>0.4%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.4%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

Research & Evaluation Institute

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	48,644	2,002	79,249	80,786	106,688	39,750	149,500	42,812
	48,644	2,002	79,249	80,786	106,688	39,750	149,500	42,812
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	457,390	567,921	511,201	479,371	537,055	253,563	501,427	(35,628)
Total <b>REVENUES:</b>	506,034	569,923	590,450	560,157	643,743	293,313	650,927	7,184
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	429,416	522,831	530,571	508,065	585,559	278,557	588,650	3,091
6200 - Contracted Services	32,456	418	2,861	423	2,906	242	3,374	468
6300 - Supplies & Materials	21,683	20,065	25,324	22,534	29,671	2,576	32,430	2,759
6400 - Other Operating Costs	3,505	7,222	11,647	21,657	18,062	8,163	18,756	694
	487,060	550,536	570,403	552,679	636,198	289,538	643,210	7,012
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	18,974	19,387	20,047	7,478	7,545	3,775	7,717	172
Total <b>EXPENDITURES:</b>	506,034	569,923	590,450	560,157	643,743	293,313	650,927	7,184
<b>Sustainability Ratio</b>	<b>10%</b>	<b>0.4%</b>	<b>13%</b>	<b>14%</b>	<b>17%</b>	<b>14%</b>	<b>23%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Center for Safe & Secure Schools

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	117,350	502,661	187,830	229,396	572,750	142,881	223,200	(349,550)
	117,350	502,661	187,830	229,396	572,750	142,881	223,200	(349,550)
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	356,326	144,432	270,679	302,502	213,527	106,645	431,103	217,576
<b>Total REVENUES:</b>	<b>473,676</b>	<b>647,093</b>	<b>458,509</b>	<b>531,898</b>	<b>786,277</b>	<b>249,525</b>	<b>654,303</b>	<b>(131,974)</b>
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	276,175	261,890	365,476	399,760	418,020	191,297	416,470	(1,550)
6200 - Contracted Services	137,529	334,295	46,653	43,585	263,137	19,159	138,332	(124,805)
6300 - Supplies & Materials	22,246	13,573	12,736	30,326	37,963	8,484	34,200	(3,763)
6400 - Other Operating Costs	27,730	27,121	23,082	41,718	50,500	22,250	50,668	168
6600 - Capital Assets	-	-	-	-	-	-	-	-
	463,680	636,880	447,947	515,389	769,620	241,190	639,670	(129,950)
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	9,996	10,213	10,562	16,509	16,657	8,335	14,633	(2,024)
<b>Total EXPENDITURES:</b>	<b>473,676</b>	<b>647,093</b>	<b>458,509</b>	<b>531,898</b>	<b>786,277</b>	<b>249,525</b>	<b>654,303</b>	<b>(131,974)</b>
<b>Performance Ratio</b>	<b>25%</b>	<b>78%</b>	<b>41%</b>	<b>43%</b>	<b>73%</b>	<b>57%</b>	<b>34%</b>	

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

Benchmark 50% to 60%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

TLC (Division Wide)

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	223,460	119,670	142,563	273,810	308,041	143,766	315,754	7,713
Total <b>REVENUES:</b>	223,460	119,670	142,563	273,810	308,041	143,766	315,754	7,713
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	171,266	63,165	65,359	213,384	242,564	113,966	249,440	6,876
6200 - Contracted Services	869	1,586	1,745	16,565	10,630	445	12,749	2,119
6300 - Supplies & Materials	2,425	3,177	4,379	7,851	7,707	5,216	9,693	1,986
6400 - Other Operating Costs	3,765	5,623	7,206	2,700	10,493	5,802	6,388	(4,105)
6600 - Capital Assets	-	-	-	-	-	-	-	-
	178,324	73,551	78,689	240,500	271,394	125,429	278,270	6,876
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	45,136	46,119	63,873	33,310	36,647	18,338	37,484	837
Total <b>EXPENDITURES:</b>	223,460	119,670	142,562	273,810	308,041	143,766	315,754	7,713
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Digital Education and Innovation

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	226,976	98,500	119,200	186,977	483,919	319,581	236,000	(247,919)
	226,976	98,500	119,200	186,977	483,919	319,581	236,000	(247,919)
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	-	59,839	54,206	36,148	-	-	75,442	75,442
Total <b>REVENUES:</b>	226,976	158,339	173,406	223,125	483,919	319,581	311,442	(172,477)
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	190,849	149,618	163,544	200,108	223,102	104,016	242,902	19,800
6200 - Contracted Services	654	1,690	1,955	3,550	60,616	51,794	48,930	(11,686)
6300 - Supplies & Materials	2,068	4,555	4,345	4,709	8,126	8,668	6,990	(1,136)
6400 - Other Operating Costs	4,377	2,476	3,562	14,758	114,798	9,788	12,620	(102,178)
Total <b>EXPENDITURES:</b>	197,947	158,339	173,406	223,125	406,642	174,266	311,442	(95,200)
<b>Performance Ratio</b>	<b>115%</b>	<b>62%</b>	<b>69%</b>	<b>84%</b>	<b>119%</b>	<b>183%</b>	<b>76%</b>	

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

Benchmark 70 to 85%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Math

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	147,286	155,616	133,268	178,737	186,150	44,825	168,000	(18,150)
	147,286	155,616	133,268	178,737	186,150	44,825	168,000	(18,150)
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	78,393	54,568	81,895	14,642	31,070	44,642	53,867	22,797
Total <b>REVENUES:</b>	225,678	210,185	215,163	193,379	217,220	89,467	221,867	4,647
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	156,717	137,003	141,200	131,297	135,226	67,866	139,873	4,647
6200 - Contracted Services	47,808	48,673	42,124	38,158	56,106	15,061	50,604	(5,502)
6300 - Supplies & Materials	10,866	6,092	6,427	6,213	8,587	2,509	9,550	963
6400 - Other Operating Costs	10,288	18,417	25,502	17,710	17,301	4,033	21,840	4,539
Total <b>EXPENDITURES:</b>	225,678	210,185	215,253	193,379	217,220	89,467	221,867	4,647
<b>Performance Ratio</b>	<b>65%</b>	<b>74%</b>	<b>62%</b>	<b>92%</b>	<b>86%</b>	<b>50%</b>	<b>76%</b>	

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

Benchmark 80 to 95%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Science

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	44,247	45,015	42,662	64,535	91,000	9,440	97,000	6,000
5740 - Local Revenue-Other	30	-	-	-	-	-	-	-
	44,277	45,015	42,662	64,535	91,000	9,440	97,000	6,000
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	42,814	111,141	112,015	28,843	18,707	30,015	4,526	(14,181)
<b>Total REVENUES:</b>	<b>87,091</b>	<b>156,156</b>	<b>154,677</b>	<b>93,378</b>	<b>109,707</b>	<b>39,455</b>	<b>101,526</b>	<b>(8,181)</b>
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	76,859	136,349	140,536	71,549	78,484	34,098	70,586	(7,898)
6200 - Contracted Services	1,814	7,518	2,357	7,995	6,640	2,191	7,300	660
6300 - Supplies & Materials	3,605	3,503	1,279	6,596	12,213	1,045	11,800	(413)
6400 - Other Operating Costs	4,813	8,785	10,505	7,238	12,370	2,121	11,840	(530)
<b>Total EXPENDITURES:</b>	<b>87,091</b>	<b>156,156</b>	<b>154,677</b>	<b>93,378</b>	<b>109,707</b>	<b>39,455</b>	<b>101,526</b>	<b>(8,181)</b>
<b>Performance Ratio</b>	<b>51%</b>	<b>29%</b>	<b>28%</b>	<b>69%</b>	<b>83%</b>	<b>24%</b>	<b>96%</b>	

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

Benchmark 70 to 85%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Bilingual Education

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	11,130	19,525	49,775	77,660	85,000	31,155	77,000	(8,000)
	11,130	19,525	49,775	77,660	85,000	31,155	77,000	(8,000)
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	40,374	98,125	65,859	21,445	68,320	24,301	79,270	10,950
Total <b>REVENUES:</b>	51,504	117,650	115,634	99,105	153,320	55,456	156,270	2,950
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	38,843	60,651	57,781	61,736	65,001	33,126	67,952	2,951
6200 - Contracted Services	5,700	37,123	44,150	23,538	49,962	15,191	49,962	-
6300 - Supplies & Materials	3,142	7,986	7,415	7,330	23,122	5,909	23,121	(1)
6400 - Other Operating Costs	3,818	11,890	6,288	6,500	15,235	1,230	15,235	-
Total <b>EXPENDITURES:</b>	51,504	117,650	115,634	99,105	153,320	55,456	156,270	2,950
<b>Performance Ratio</b>	<b>22%</b>	<b>22%</b>	<b>43%</b>	<b>78%</b>	<b>55%</b>	<b>56%</b>	<b>49%</b>	

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

Benchmark 70 to 85%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## English Language Arts

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	112,799	105,370	119,400	210,415	155,000	41,022	104,500	(50,500)
	112,799	105,370	119,400	210,415	155,000	41,022	104,500	(50,500)
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	42,552	21,419	34,804	-	35,889	27,936	90,538	54,649
Total <b>REVENUES:</b>	155,351	126,789	154,204	210,415	190,889	68,958	195,038	4,149
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	87,226	68,467	70,583	102,359	100,800	50,793	104,949	4,149
6200 - Contracted Services	39,635	29,576	62,541	60,231	41,360	5,783	29,132	(12,228)
6300 - Supplies & Materials	15,028	12,241	13,088	16,806	23,757	7,066	23,757	-
6400 - Other Operating Costs	13,463	16,504	7,992	10,181	24,972	5,316	37,200	12,228
Total <b>EXPENDITURES:</b>	155,351	126,789	154,204	189,577	190,889	68,958	195,038	4,149
<b>Performance Ratio</b>	<b>73%</b>	<b>73%</b>	<b>77%</b>	<b>111%</b>	<b>81%</b>	<b>59%</b>	<b>54%</b>	

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

Benchmark 80 to 95%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Social Studies

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	10,705	19,539	6,755	42,143	47,900	2,300	22,000	(25,900)
	10,705	19,539	6,755	42,143	47,900	2,300	22,000	(25,900)
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	6,153	58,952	68,696	-	5,168	16,281	31,522	26,354
Total <b>REVENUES:</b>	16,858	78,491	75,451	42,143	53,068	18,581	53,522	454
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	12,809	65,092	67,138	21,606	31,833	15,612	32,287	454
6200 - Contracted Services	2,000	9,280	8,155	2,855	6,500	1,570	6,500	-
6300 - Supplies & Materials	1,859	2,530	53	2,791	9,100	1,179	9,100	-
6400 - Other Operating Costs	190	1,589	105	1,633	5,635	220	5,635	-
Total <b>EXPENDITURES:</b>	16,858	78,491	75,451	28,885	53,068	18,581	53,522	454
<b>Performance Ratio</b>	<b>64%</b>	<b>25%</b>	<b>9%</b>	<b>146%</b>	<b>90%</b>	<b>12%</b>	<b>41%</b>	

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

Benchmark 70 to 85%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Early Childhood Winter Conference

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	91,367	79,465	78,480	77,320	80,000	41,220	85,000	5,000
5730 - Local Rev-Other Entities	6,575	8,110	5,750	9,910	20,000	5,125	-	(20,000)
5740 - Local Revenue-Other	2,300	500	2,430	500	-	500	-	-
	100,242	88,075	86,660	87,730	100,000	46,845	85,000	(15,000)
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	50,030	104,890	109,382	27,381	61,747	41,118	58,507	(3,240)
<b>Total REVENUES:</b>	150,271	192,965	196,042	115,111	161,747	87,963	143,507	(18,240)
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	59,978	103,808	106,449	43,109	51,229	26,337	48,807	(2,422)
6200 - Contracted Services	52,391	51,611	56,641	53,894	62,700	52,840	62,700	-
6300 - Supplies & Materials	12,717	11,914	10,885	6,532	10,029	2,198	11,200	1,171
6400 - Other Operating Costs	25,186	25,634	22,067	11,576	21,971	6,587	20,800	(1,171)
<b>Total EXPENDITURES:</b>	150,271	192,965	196,042	115,111	145,929	87,963	143,507	(2,422)
<b>Performance Ratio</b>	<b>67%</b>	<b>46%</b>	<b>44%</b>	<b>76%</b>	<b>69%</b>	<b>53%</b>	<b>59%</b>	

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

Benchmark 70 to 85%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Scholastic Arts

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5730 - Local Rev-Other Entities	40,449	29,262	36,623	28,920	10,000	33,888	-	(10,000)
5740 - Local Revenue-Other	-	735	-	1,705	6,000	5,000	-	(6,000)
	40,449	29,997	36,623	30,625	16,000	38,888	-	(16,000)
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	61,666	71,190	63,308	108,484	167,707	23,226	166,554	(1,153)
<b>Total REVENUES:</b>	102,115	101,187	99,931	139,109	183,707	62,114	166,554	(17,153)
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	62,382	53,567	55,657	80,040	111,741	57,925	110,540	(1,201)
6200 - Contracted Services	7,500	11,610	7,890	11,238	13,385	191	18,585	5,200
6300 - Supplies & Materials	3,918	5,894	3,994	9,176	7,210	265	7,610	400
6400 - Other Operating Costs	23,850	25,552	27,672	35,644	35,419	2,569	29,819	(5,600)
	97,650	96,624	95,213	136,098	167,755	60,950	166,554	(1,201)
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	4,465	4,563	4,718	3,011	132	66	-	(132)
<b>Total EXPENDITURES:</b>	102,115	101,187	99,931	139,109	167,887	61,016	166,554	(1,333)
<b>Performance Ratio</b>	<b>39.6%</b>	<b>29.6%</b>	<b>36.6%</b>	<b>22.0%</b>	<b>9.5%</b>	<b>63.7%</b>	<b>0.0%</b>	

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Special Education

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	8,340	68,418	52,605	66,393	69,000	15,768	77,000	8,000
	8,340	68,418	52,605	66,393	69,000	15,768	77,000	8,000
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	15,168	394	12,130	807	8,561	16,873	3,508	(5,053)
Total <b>REVENUES:</b>	23,508	68,812	64,735	67,199	77,561	32,640	80,508	2,947
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	21,387	62,724	59,171	60,805	65,005	32,640	67,952	2,947
6200 - Contracted Services	800	3,000	4,300	3,900	8,575	-	8,575	-
6300 - Supplies & Materials	1,003	898	437	1,665	1,277	-	1,277	-
6400 - Other Operating Costs	318	2,189	826	829	2,704	-	2,704	-
Total <b>EXPENDITURES:</b>	23,508	68,812	64,734	67,199	77,561	32,640	80,508	2,947
<b>Performance Ratio</b>	<b>35%</b>	<b>99%</b>	<b>81%</b>	<b>99%</b>	<b>89%</b>	<b>48%</b>	<b>96%</b>	

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

Benchmark 80 to 95%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	113,951	104,883	87,291	243,950	143,970	6,740	170,400	26,430
	113,951	104,883	87,291	243,950	143,970	6,740	170,400	26,430
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	-	53,825	23,251	-	31,669	56,610	-	(31,669)
Total <b>REVENUES:</b>	113,951	158,708	110,542	243,950	175,639	63,350	170,400	(5,239)
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	31,154	70,894	73,542	40,730	47,961	26,012	44,176	(3,785)
6200 - Contracted Services	44,681	68,332	23,800	152,676	83,970	22,760	79,870	(4,100)
6300 - Supplies & Materials	6,244	11,549	6,785	16,229	16,900	10,746	16,900	-
6400 - Other Operating Costs	7,419	7,934	6,415	14,311	10,990	3,832	15,050	4,060
Total <b>EXPENDITURES:</b>	89,499	158,708	110,542	223,944	159,821	63,350	155,996	(3,825)
<b>Performance Ratio</b>	<b>127%</b>	<b>66%</b>	<b>79%</b>	<b>109%</b>	<b>90%</b>	<b>11%</b>	<b>109%</b>	

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

Benchmark 80 to 95%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Professional Development

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	-	-	90	48,752	-	11,382	-	-
5730 - Local Rev-Other Entities	-	-	-	-	-	-	-	-
	-	-	90	48,752	-	11,382	-	-
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	24	-	5,910	-	-	-	-	-
Total <b>REVENUES:</b>	24	-	6,000	48,752	-	11,382	-	-
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	-	-	-	-	-	-	-	-
6200 - Contracted Services	-	-	6,000	23,452	-	-	-	-
6300 - Supplies & Materials	24	-	-	-	-	-	-	-
6400 - Other Operating Costs	-	-	-	-	-	-	-	-
Total <b>EXPENDITURES:</b>	24	-	6,000	23,452	-	-	-	-
<b>Performance Ratio</b>	<b>0%</b>	<b>115%</b>	<b>2%</b>	<b>208%</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Chief of Staff

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	187,574	289,057	239,430	269,039	271,409	136,711	281,956	10,547
<b>Total REVENUES:</b>	187,574	289,057	239,430	269,039	271,409	136,711	281,956	10,547
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	163,268	234,208	223,555	250,734	260,741	130,638	271,179	10,438
6200 - Contracted Services	15,703	47,112	10,778	457	500	381	500	-
6300 - Supplies & Materials	5,359	2,884	1,296	7,912	709	130	709	-
6400 - Other Operating Costs	646	2,197	1,055	5,209	4,690	3,175	4,690	-
	184,975	286,401	236,684	264,312	266,640	134,325	277,078	10,438
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	2,599	2,656	2,746	4,727	4,769	2,386	4,878	109
<b>Total EXPENDITURES:</b>	187,574	289,057	239,430	269,039	271,409	136,711	281,956	10,547
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Ctr A/S Summ & Exp Learn

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	6,665	8,685	89,994	87,566	86,700	38,235	105,000	18,300
5730 - Local Rev-Other Entities	5,135	-	-	7,182	-	2,734	-	-
5740 - Local Revenue-Other	-	1,054	-	2,445	-	-	-	-
	11,800	9,739	89,994	97,192	86,700	40,969	105,000	18,300
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	140,984	263,799	582,112	596,828	685,744	228,667	688,660	2,916
<b>Total REVENUES:</b>	152,784	273,537	672,106	694,020	772,444	269,636	793,660	21,216
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	109,520	78,303	214,479	255,726	314,674	144,594	316,890	2,216
6200 - Contracted Services	19,728	74,187	248,307	283,121	340,872	75,398	360,872	20,000
6300 - Supplies & Materials	13,821	32,911	51,484	53,516	19,668	901	19,668	-
6400 - Other Operating Costs	9,715	88,136	157,836	101,656	97,230	48,746	96,230	(1,000)
<b>Total EXPENDITURES:</b>	152,784	273,537	672,106	694,020	772,444	269,639	793,660	21,216
<b>Sustainability Ratio</b>	<b>8%</b>	<b>4%</b>	<b>13%</b>	<b>14%</b>	<b>11%</b>	<b>15%</b>	<b>13%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Facilities Support Services & Operations

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5790 - Local Rev-Local Grants	4,790,972	4,762,985	4,870,172	5,106,152	5,135,951	2,599,450	5,653,990	518,039
	4,790,972	4,762,985	4,870,172	5,106,152	5,135,951	2,599,450	5,653,990	518,039
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	-	-	-	-	-	-	-	-
Total <b>REVENUES:</b>	4,790,972	4,762,985	4,870,172	5,106,152	5,135,951	2,599,450	5,653,990	518,039
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	2,167,706	2,354,833	2,437,532	2,464,963	2,643,991	1,344,227	2,816,390	172,399
6200 - Contracted Services	1,547,253	1,582,692	1,551,258	1,696,516	1,666,114	637,435	1,957,800	291,686
6300 - Supplies & Materials	327,493	360,600	427,287	441,044	311,752	161,966	313,000	1,248
6400 - Other Operating Costs	564,943	422,694	454,094	471,864	496,894	455,822	566,800	69,906
6600 - Capital Assets	183,579	42,166	-	31,764	17,200	-	-	(17,200)
Total <b>EXPENDITURES:</b>	4,790,972	4,762,985	4,870,171	5,106,152	5,135,951	2,599,450	5,653,990	518,039
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	



# HARRIS COUNTY DEPARTMENT OF EDUCATION

Choice Partners Cooperative

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	4,405,793	4,339,278	5,117,297	8,349,972	4,972,466	3,262,025	5,196,380	223,914
5740 - Local Revenue-Other	21,110	32,000	30,200	39,700	32,000	33,588	32,000	-
<b>Total REVENUES:</b>	<b>4,426,904</b>	<b>4,371,278</b>	<b>5,147,497</b>	<b>8,389,672</b>	<b>5,004,466</b>	<b>3,295,613</b>	<b>5,228,380</b>	<b>223,914</b>
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	1,206,295	1,163,228	1,205,699	1,370,380	1,597,594	717,600	1,677,946	80,352
6200 - Contracted Services	336,511	312,929	344,062	367,292	488,416	181,503	516,250	27,834
6300 - Supplies & Materials	75,456	64,041	61,506	50,917	117,939	21,905	145,070	27,131
6400 - Other Operating Costs	192,276	178,744	166,685	229,291	341,460	103,568	393,780	52,320
6600 - Capital Assets	-	-	-	-	17,261	17,261	-	(17,261)
8900 - Other Uses	2,547,458	2,588,083	2,803,104	5,805,811	2,375,224	2,220,465	2,927,240	552,016
	<b>4,357,996</b>	<b>4,307,025</b>	<b>4,581,056</b>	<b>7,823,691</b>	<b>4,937,894</b>	<b>3,262,300</b>	<b>5,660,286</b>	<b>722,392</b>
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	68,908	64,252	66,441	65,981	66,572	33,312	68,094	1,522
<b>Total EXPENDITURES:</b>	<b>4,426,904</b>	<b>4,371,278</b>	<b>4,647,497</b>	<b>7,889,672</b>	<b>5,004,466</b>	<b>3,295,612</b>	<b>5,728,380</b>	<b>723,914</b>
<b>Performance Measure</b>	<b>58%</b>	<b>58%</b>	<b>54%</b>	<b>69%</b>	<b>47%</b>	<b>67%</b>	<b>56%</b>	

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

Benchmark 40% to 55%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Construction Services

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	125,603	179,413	192,282	224,436	191,197	94,727	215,478	24,281
Total <b>REVENUES:</b>	125,603	179,413	192,282	224,436	191,197	94,727	215,478	24,281
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	120,730	173,411	185,352	171,592	179,831	90,802	195,681	15,850
6200 - Contracted Services	627	2,375	3,996	3,022	2,000	812	2,000	-
6300 - Supplies & Materials	-	-	-	-	1,000	930	3,000	2,000
6400 - Other Operating Costs	1,469	790	-	2,429	5,100	548	16,100	11,000
	122,826	176,576	189,348	177,044	187,931	93,093	216,781	28,850
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	2,777	2,837	2,934	47,392	3,266	1,634	5,078	1,812
Total <b>EXPENDITURES:</b>	125,603	179,413	192,282	224,436	191,197	94,727	221,859	30,662
Sustainability Ratio	100%	100%	100%	100%	100%	100%	97%	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Local Construction (087)

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	-	232,493	405,614	756,317	-	-	-	-
Total <b>REVENUES:</b>	-	232,493	405,614	756,317	-	-	-	-
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6200 - Contracted Services	-	2,235	25,364	66,138	-	4,746	-	-
6300 - Supplies & Materials	-	-	7,536	-	-	331,291	-	-
6600 - Capital Assets	315,515	230,258	372,714	690,178	-	-	-	-
Total <b>EXPENDITURES:</b>	315,515	232,493	405,614	756,317	-	336,036	-	-
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>	

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Records Management Services

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	1,488,456	1,493,589	1,809,087	1,619,412	1,826,425	812,627	1,710,500	(115,925)
5615 - Other Transfers	-	-	-	174,136	106,827	-	-	(106,827)
5740 - Local Revenue-Other	80,930	69,576	85,684	68,270	90,000	26,725	90,000	-
	1,569,386	1,563,165	1,894,771	1,861,817	2,023,252	839,351	1,800,500	(222,752)
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	-	-	-	55,523	11,424	111,982	221,282	209,858
<b>Total REVENUES:</b>	1,569,386	1,563,165	1,894,771	1,917,341	2,034,676	951,333	2,021,782	(12,894)
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	670,381	719,182	765,299	808,152	905,097	427,360	960,806	55,709
6200 - Contracted Services	107,457	99,134	231,431	184,532	130,900	50,782	112,650	(18,250)
6300 - Supplies & Materials	117,964	126,175	141,228	131,172	219,400	90,073	174,500	(44,900)
6400 - Other Operating Costs	1,368	874	1,521	17,804	13,950	153	7,900	(6,050)
6600 - Capital Assets	-	-	17,806	-	-	-	-	-
	897,170	945,365	1,157,285	1,141,661	1,269,347	568,368	1,255,856	(13,491)
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	622,445	612,015	668,853	775,680	765,329	382,964	765,926	597
<b>Total EXPENDITURES:</b>	1,519,616	1,557,380	1,826,138	1,917,341	2,034,676	951,333	2,021,782	(12,894)
<b>Performance Ratio</b>	<b>103%</b>	<b>100%</b>	<b>104%</b>	<b>97%</b>	<b>99%</b>	<b>88%</b>	<b>89.1%</b>	

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

Benchmark 90 to 95%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Building Replacement Schedule (088)

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	-	318,418	734,913	44,473	593,867	-	-	(593,867)
<b>Total REVENUES:</b>	-	318,418	734,913	44,473	593,867	-	-	(593,867)
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6200 - Contracted Services	-	-	51,332	15,000	-	-	-	-
6300 - Supplies & Materials	-	76,588	331,473	29,473	-	-	-	-
6600 - Capital Assets	8,070	241,831	352,107	-	693,867	-	-	(693,867)
<b>Total EXPENDITURES:</b>	8,070	318,418	734,912	44,473	693,867	-	-	(693,867)
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Business Support Services

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	281,702	54,525	1,628	54,068	100,000	1,823	80,000	(20,000)
5730 - Local Rev-Other Entities	2,690	4,053	340	-	-	-	-	-
5740 - Local Revenue-Other	81	20	2,622	1,030	-	-	-	-
5890 - State Rev-Shared Services	9,882	0	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	329,743	365,758	444,132	444,132	502,240	217,242	702,307	200,067
	624,098	424,355	448,722	499,231	602,240	219,065	782,307	180,067
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	1,159,760	1,287,220	1,284,514	1,189,810	1,361,599	723,007	1,306,322	(55,277)
<b>Total REVENUES:</b>	<b>1,783,858</b>	<b>1,711,576</b>	<b>1,733,236</b>	<b>1,689,041</b>	<b>1,963,839</b>	<b>942,072</b>	<b>2,088,629</b>	<b>124,790</b>
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	1,185,387	1,219,835	1,224,714	1,191,499	1,390,583	678,041	1,447,393	56,810
6200 - Contracted Services	408,297	302,777	325,695	395,502	388,505	201,809	460,750	72,245
6300 - Supplies & Materials	48,133	51,562	46,149	45,185	65,407	22,023	62,500	(2,907)
6400 - Other Operating Costs	63,217	56,859	64,712	59,918	102,030	22,908	79,700	(22,330)
	1,705,033	1,631,033	1,661,270	1,692,104	1,946,525	924,781	2,050,343	103,818
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	78,825	80,542	71,966	34,249	34,556	17,292	38,286	3,730
<b>Total EXPENDITURES:</b>	<b>1,783,858</b>	<b>1,711,576</b>	<b>1,733,236</b>	<b>1,726,353</b>	<b>1,981,081</b>	<b>942,072</b>	<b>2,088,629</b>	<b>107,548</b>
<b>Sustainability Ratio</b>	<b>65%</b>	<b>75%</b>	<b>74%</b>	<b>69%</b>	<b>69%</b>	<b>77%</b>	<b>63%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Purchasing Support Services

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	5,559	-	-	-	-	-	-	-
	5,559	-	-	-	-	-	-	-
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	467,405	487,590	488,358	538,984	592,322	269,900	647,574	55,252
Total <b>REVENUES:</b>	472,964	487,590	488,358	538,984	592,322	269,900	647,574	55,252
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	414,429	422,724	433,340	461,324	500,740	254,801	523,669	22,929
6200 - Contracted Services	22,608	21,454	5,122	19,571	28,010	39	48,050	20,040
6300 - Supplies & Materials	13,508	17,231	19,832	19,569	24,200	3,623	24,200	-
6400 - Other Operating Costs	15,038	18,640	22,265	26,397	27,140	5,316	27,100	(40)
	465,582	480,048	480,559	526,861	580,090	263,780	623,019	42,929
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	7,381	7,542	7,799	12,123	12,232	6,121	24,555	12,323
Total <b>EXPENDITURES:</b>	472,964	487,590	488,358	538,984	592,322	269,900	647,574	55,252
<b>Sustainability Ratio</b>	<b>99%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Department-Wide

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5610 - Other Sources	2,547,458	2,588,083	2,803,104	5,631,675	1,768,397	2,220,465	2,927,240	1,158,843
5730 - Local Rev-Other Entities - SHARS	-	-	2,810	9,297	-	-	540,000	540,000
5740 - Local Revenue-Other	67,893	159,190	595,642	788,005	453,590	274,707	170,000	(283,590)
5790 - Local Rev-Local Grants	488	-	945	-	727	60,259	727	-
5990 - Fed Rev - Indirect Costs	-	-	-	101,989	-	-	-	-
	2,615,839	2,747,272	3,402,501	6,530,965	2,222,714	2,555,430	3,637,967	1,415,253
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	6,692,639	6,910,966	6,385,994	5,839,207	5,146,870	15,462,972	4,211,328	(935,542)
<b>Total REVENUES:</b>	9,308,478	9,658,238	9,788,495	12,370,173	7,369,584	18,018,402	7,849,295	479,711
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	3	-	-	-	73,519	-	(800,000)	(873,519)
6200 - Contracted Services	695,091	717,872	725,605	886,289	1,494,660	646,074	1,834,200	339,540
6300 - Supplies & Materials	(40,845)	(40,758)	(32,018)	36,814	121,889	14,526	115,731	(6,158)
6400 - Other Operating Costs	57,488	992,682	80,196	105,427	135,731	57,715	1,128,939	993,208
6600 - Capital Assets	216,663	216,663	-	11,709	10,364	-	-	(10,364)
8900 - Other Uses	3,252,192	8,679,518	5,770,378	5,829,097	8,115,267	2,372,601	13,858,593	5,743,326
	4,180,592	10,565,977	6,544,161	6,869,336	9,951,430	3,090,915	16,137,463	6,186,033
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	2,196,778	2,145,893	2,354,102	2,647,639	2,770,015	1,386,093	3,006,270	236,255
<b>Total EXPENDITURES:</b>	6,377,371	12,711,870	8,898,263	9,516,976	12,721,445	4,477,009	19,143,733	6,422,288

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Retirement Leave Benefits Fund

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5740 - Local Revenue-Other	2,291	554	7,344	-	-	-	-	-
	2,291	554	7,344	-	-	-	-	-
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	320,504	358,410	117,488	118,233	100,000	231,057	150,000	50,000
<b>Total REVENUES:</b>	<b>322,795</b>	<b>358,964</b>	<b>124,832</b>	<b>118,233</b>	<b>100,000</b>	<b>231,057</b>	<b>150,000</b>	<b>50,000</b>
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	322,795	358,964	124,832	118,233	100,000	231,057	150,000	50,000
<b>Total EXPENDITURES:</b>	<b>322,795</b>	<b>358,964</b>	<b>124,832</b>	<b>118,233</b>	<b>100,000</b>	<b>231,057</b>	<b>150,000</b>	<b>50,000</b>
<b>Sustainability Ratio</b>	<b>99%</b>	<b>100%</b>	<b>94%</b>	<b>100%</b>	<b>-</b>	<b>100%</b>	<b>100%</b>	

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

State TRS On Behalf Payments

Budget Trend Analysis for Fiscal Year 2018-2019

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5830 - Revenue-Other Tx Agencies	2,215,370	2,290,135	2,396,189	2,508,669	2,750,000	-	3,000,000	250,000
Total <b>REVENUES:</b>	2,215,370	2,290,135	2,396,189	2,508,669	2,750,000	-	3,000,000	250,000
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	2,215,370	2,290,135	2,396,189	2,508,669	2,750,000	-	3,000,000	250,000
Total <b>EXPENDITURES:</b>	2,215,370	2,290,135	2,396,189	2,508,669	2,750,000	-	3,000,000	250,000
<b>Sustainability Ratio</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

State TEA Employee Portion Health Ins

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5830 - Revenue-Other Tx Agencies	542,819	484,162	549,813	522,927	-	225,628	-	-
	542,819	484,162	549,813	522,927	-	225,628	-	-
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	-	55,498	-	7,973	-	-	-	-
<b>Total REVENUES:</b>	542,819	539,660	549,813	530,900	-	225,628	-	-
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	527,438	539,660	526,930	530,900	-	-	-	-
<b>Total EXPENDITURES:</b>	527,438	539,660	526,930	530,900	-	-	-	-
<b>Sustainability Ratio</b>	<b>0%</b>	<b>10%</b>	<b>0%</b>	<b>2%</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## ISF - Workers Compensation

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5740 - Local Revenue-Other	1,286	232	412	-	-	-	-	-
5750 - Cocurric-Enterprise Svcs	426,790	256,903	312,682	252,081	450,000	158,565	475,000	25,000
<b>Total REVENUES:</b>	<b>428,076</b>	<b>257,135</b>	<b>313,094</b>	<b>252,081</b>	<b>450,000</b>	<b>158,565</b>	<b>475,000</b>	<b>25,000</b>
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6200 - Contracted Services	37,866	-	-	-	-	-	-	-
6400 - Other Operating Costs	50,962	242,386	291,927	242,666	450,000	2,843	475,000	25,000
<b>Total EXPENDITURES:</b>	<b>88,828</b>	<b>242,386</b>	<b>291,927</b>	<b>242,666</b>	<b>450,000</b>	<b>2,843</b>	<b>475,000</b>	<b>25,000</b>
<b>Sustainability Ratio</b>	<b>481.9%</b>	<b>106.1%</b>	<b>107.3%</b>	<b>103.9%</b>	<b>100.0%</b>	<b>5577.4%</b>	<b>100.0%</b>	

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

State TEA Supplemental Compensation

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5810 - State Revenues	267,360	238,468	270,803	-	-	-	-	-
<b>Total REVENUES:</b>	267,360	238,468	270,803	-	-	-	-	-

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Chief Communication Officer

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	189,282	152,604	138,432	189,376	197,545	92,387	204,755	7,210
<b>Total REVENUES:</b>	189,282	152,604	138,432	189,376	197,545	92,387	204,755	7,210
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	183,362	146,964	134,027	173,689	176,340	88,405	183,481	7,141
6200 - Contracted Services	833	-	-	1,459	1,500	191	1,500	-
6300 - Supplies & Materials	-	1,472	-	5,089	5,300	62	6,000	700
6400 - Other Operating Costs	2,063	1,079	1,210	6,160	11,400	2,225	10,700	(700)
	186,258	149,515	135,237	186,398	194,540	90,883	201,681	7,141
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	3,024	3,090	3,195	2,978	3,005	1,504	3,074	69
<b>Total EXPENDITURES:</b>	189,282	152,604	138,432	189,376	197,545	92,387	204,755	7,210
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Client Engagement

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	449,700	371,341	485,496	635,548	500,524	234,756	541,869	41,345
Total <b>REVENUES:</b>	449,700	371,341	485,496	635,548	500,524	234,756	541,869	41,345
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	346,422	286,131	419,469	507,403	367,091	182,355	408,272	41,181
6200 - Contracted Services	23,035	19,257	10,662	15,765	18,559	6,283	26,559	8,000
6300 - Supplies & Materials	20,846	19,825	12,150	22,381	25,110	8,631	31,110	6,000
6400 - Other Operating Costs	52,602	39,186	36,036	82,870	82,570	33,887	68,570	(14,000)
	442,905	364,399	478,317	628,419	493,330	231,156	534,511	41,181
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	6,795	6,943	7,179	7,130	7,194	3,600	7,358	164
Total <b>EXPENDITURES:</b>	449,700	371,341	485,496	635,548	500,524	234,756	541,869	41,345
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Communication

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	874,333	844,140	762,759	823,409	1,058,109	419,610	1,186,144	128,035
Total <b>REVENUES:</b>	874,333	844,140	762,759	823,409	1,058,109	419,610	1,186,144	128,035
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	662,400	676,897	598,375	622,412	840,871	360,888	995,698	154,827
6200 - Contracted Services	96,962	52,897	62,038	77,345	91,616	10,266	54,616	(37,000)
6300 - Supplies & Materials	67,429	62,566	58,499	66,052	64,432	23,574	76,753	12,321
6400 - Other Operating Costs	19,467	23,093	24,143	38,631	42,050	15,305	39,500	(2,550)
	846,258	815,454	743,055	804,440	1,038,969	410,033	1,166,567	127,598
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	28,075	28,687	19,705	18,970	19,140	9,578	19,577	437
Total <b>EXPENDITURES:</b>	874,333	844,140	762,760	823,409	1,058,109	419,610	1,186,144	128,035
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Technology Support Services

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	61,000	17,400	9,850	1,200	18,203	-	3,003	(15,200)
5740 - Local Revenue-Other	296	40	-	17	-	-	-	-
5890 - State Rev-Shared Services	19,082	-	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	636,746	614,520	788,285	806,786	833,213	364,406	1,356,791	523,578
	717,124	631,960	798,135	808,003	851,416	364,406	1,359,794	508,378
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	2,779,905	2,243,872	1,924,409	2,692,641	2,781,530	1,043,678	2,790,738	9,208
<b>Total REVENUES:</b>	<b>3,497,029</b>	<b>2,875,832</b>	<b>2,722,544</b>	<b>3,500,644</b>	<b>3,632,946</b>	<b>1,408,084</b>	<b>4,150,532</b>	<b>517,586</b>
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	1,779,269	1,776,616	1,824,378	1,901,864	2,142,818	993,137	2,333,990	191,172
6200 - Contracted Services	574,579	509,784	392,098	503,669	504,160	128,720	536,234	32,074
6300 - Supplies & Materials	676,213	489,114	402,092	778,898	831,085	195,561	947,392	116,307
6400 - Other Operating Costs	81,483	28,550	37,758	101,650	102,450	22,851	68,876	(33,574)
6600 - Capital Assets	328,649	13,695	6,166	165,626	213,302	43,106	211,932	(1,370)
	3,440,193	2,817,758	2,662,492	3,451,706	3,793,815	1,383,376	4,098,424	304,609
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	56,836	58,074	60,052	48,938	49,376	24,707	52,108	2,732
<b>Total EXPENDITURES:</b>	<b>3,497,029</b>	<b>2,875,832</b>	<b>2,722,544</b>	<b>3,500,644</b>	<b>3,843,191</b>	<b>1,408,084</b>	<b>4,150,532</b>	<b>307,341</b>
<b>Sustainability Ratio</b>	<b>21%</b>	<b>21%</b>	<b>29%</b>	<b>23%</b>	<b>22%</b>	<b>26%</b>	<b>32.8%</b>	

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Human Resources

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5890 - State Rev-Shared Services	5,111	-	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	170,557	210,866	244,632	264,943	275,855	119,133	368,904	93,049
	175,668	210,866	244,632	264,943	275,855	119,133	368,904	93,049
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	760,209	775,946	753,546	779,340	805,161	382,784	722,548	(82,613)
Total <b>REVENUES</b> :	935,877	986,813	998,178	1,044,284	1,081,016	501,917	1,091,452	10,436
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	753,278	771,169	799,866	824,394	855,056	437,658	866,613	11,557
6200 - Contracted Services	55,188	83,641	38,234	86,539	57,150	14,591	59,500	2,350
6300 - Supplies & Materials	32,090	30,182	48,785	49,359	54,000	7,759	54,000	-
6400 - Other Operating Costs	49,661	51,462	59,219	61,583	92,200	30,595	90,000	(2,200)
	890,216	936,454	946,104	1,021,874	1,058,406	490,603	1,070,113	11,707
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	45,660	50,359	52,074	22,409	22,610	11,314	21,339	(1,271)
Total <b>EXPENDITURES</b> :	935,877	986,813	998,178	1,044,284	1,081,016	501,917	1,091,452	10,436
<b>Sustainability Ratio</b>	<b>81%</b>	<b>79%</b>	<b>75%</b>	<b>75%</b>	<b>74%</b>	<b>76%</b>	<b>66%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Assistant Superintendent - Academic Support

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	283,003	268,261	274,141	283,393	295,103	151,811	322,524	27,421
<b>Total REVENUES:</b>	283,003	268,261	274,141	283,393	295,103	151,811	322,524	27,421
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	265,590	249,655	256,871	263,930	275,505	137,872	287,565	12,060
6200 - Contracted Services	764	1,416	914	915	1,460	1,281	960	(500)
6300 - Supplies & Materials	2,033	453	820	239	1,007	905	3,050	2,043
6400 - Other Operating Costs	9,280	9,834	9,897	13,590	35,371	9,372	31,428	(3,943)
	277,666	261,358	268,502	278,674	313,343	149,430	323,003	9,660
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	5,337	6,904	5,639	4,719	4,760	2,382	4,869	109
<b>Total EXPENDITURES:</b>	283,003	268,261	274,141	283,393	318,103	151,811	327,872	9,769
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>93%</b>	<b>100%</b>	<b>98%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Head Start-Local

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	-	1,986	4,558	3,274	5,000	2,276	8,000	3,000
<b>Total REVENUES:</b>	-	1,986	4,558	3,274	5,000	2,276	8,000	3,000
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6200 - Contracted Services	-	-	-	960	-	-	-	-
6400 - Other Operating Costs	330	1,986	4,558	2,314	5,000	2,276	8,000	3,000
<b>Total EXPENDITURES:</b>	330	1,986	4,558	3,274	5,000	2,276	8,000	3,000
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## School Based Therapy Services

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	8,633,429	8,552,308	8,888,791	8,981,970	10,033,388	4,685,211	10,170,332	136,944
	8,633,429	8,552,308	8,888,791	8,981,970	10,033,388	4,685,211	10,170,332	136,944
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	658,702	1,149,555	1,428,440	1,568,718	2,274,983	932,353	2,563,322	288,339
<b>Total REVENUES:</b>	<b>9,292,131</b>	<b>9,701,864</b>	<b>10,317,231</b>	<b>10,550,688</b>	<b>12,308,371</b>	<b>5,617,564</b>	<b>12,733,654</b>	<b>425,283</b>
	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	9,007,225	9,445,297	10,025,196	10,268,908	11,925,697	5,504,793	12,324,427	398,730
6200 - Contracted Services	33,717	25,443	25,103	23,492	40,900	14,031	44,900	4,000
6300 - Supplies & Materials	68,387	63,432	102,893	77,708	107,900	8,014	125,900	18,000
6400 - Other Operating Costs	126,112	109,768	104,142	113,506	166,200	56,862	166,700	500
	9,235,441	9,643,940	10,257,334	10,483,614	12,240,697	5,583,700	12,661,927	421,230
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	56,690	57,924	59,897	67,074	67,674	33,864	71,727	4,053
<b>Total EXPENDITURES:</b>	<b>9,292,131</b>	<b>9,701,864</b>	<b>10,317,231</b>	<b>10,550,688</b>	<b>12,308,371</b>	<b>5,617,564</b>	<b>12,733,654</b>	<b>425,283</b>
<b>Performance Ratio</b>	<b>92.9%</b>	<b>92.9%</b>	<b>86.2%</b>	<b>85.1%</b>	<b>81.5%</b>	<b>83.4%</b>	<b>79.9%</b>	

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

Benchmark 85 to 90%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Special Schools Administration

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	-	-	1,980	8,493	-	12,379	-	-
	-	-	1,980	8,493	-	12,379	-	-
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	497,140	492,543	549,205	566,542	808,577	320,308	912,272	103,695
<b>Total REVENUES:</b>	497,140	492,543	551,185	575,035	808,577	332,687	912,272	103,695
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	370,880	385,378	374,023	386,367	465,043	229,617	481,864	16,821
6200 - Contracted Services	27,768	21,932	58,036	91,142	229,590	74,789	243,540	13,950
6300 - Supplies & Materials	54,439	50,691	56,595	47,650	97,750	11,063	128,550	30,800
6400 - Other Operating Costs	26,274	16,377	32,868	41,865	46,110	13,173	50,050	3,940
	479,361	474,378	521,522	567,023	838,493	328,642	904,004	65,511
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	17,778	18,165	29,663	8,012	8,084	4,045	8,268	184
<b>Total EXPENDITURES:</b>	497,140	492,543	551,185	575,035	846,577	332,687	912,272	65,695
<b>Sustainability Ratio</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>96%</b>	<b>100%</b>	<b>100%</b>	

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

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Academic and Behavior School East

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	2,777,350	3,038,815	3,120,900	3,428,875	3,469,001	3,487,267	3,699,730	230,729
5740 - Local Revenue-Other	4,416	3,911	3,351	283	-	-	-	-
	2,781,766	3,042,726	3,124,251	3,429,158	3,469,001	3,487,267	3,699,730	230,729
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	558,151	459,609	575,753	541,751	864,332	-	1,165,218	300,886
<b>Total REVENUES:</b>	<b>3,339,917</b>	<b>3,502,335</b>	<b>3,700,004</b>	<b>3,970,909</b>	<b>4,333,333</b>	<b>3,487,267</b>	<b>4,864,948</b>	<b>531,615</b>
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	2,749,540	2,896,437	3,082,425	3,258,184	3,716,843	1,654,067	4,200,012	483,169
6200 - Contracted Services	102,110	136,233	155,789	151,058	166,410	59,504	162,268	(4,142)
6300 - Supplies & Materials	93,753	68,753	101,238	190,906	148,580	28,646	135,650	(12,930)
6400 - Other Operating Costs	39,553	38,219	35,805	48,260	31,111	10,915	34,191	3,080
	2,984,956	3,139,643	3,375,257	3,648,408	4,062,944	1,753,133	4,532,121	469,177
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	354,961	362,692	324,747	322,501	325,389	162,822	332,827	7,438
<b>Total EXPENDITURES:</b>	<b>3,339,917</b>	<b>3,502,335</b>	<b>3,700,004</b>	<b>3,970,909</b>	<b>4,388,333</b>	<b>1,915,955</b>	<b>4,864,948</b>	<b>476,615</b>
<b>Performance Ratio</b>	<b>83.3%</b>	<b>86.9%</b>	<b>84.4%</b>	<b>86.4%</b>	<b>79.1%</b>	<b>182.0%</b>	<b>76.0%</b>	

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

Benchmark 75 to 80%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Academic and Behavior School West

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	2,354,231	2,852,250	3,101,275	3,350,553	3,193,600	2,254,239	3,222,318	28,718
5740 - Local Revenue-Other	2,185	3,474	-	-	2,000	-	-	(2,000)
	2,356,416	2,855,724	3,101,275	3,350,553	3,195,600	2,254,239	3,222,318	26,718
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	427,983	278,453	71,249	159,996	690,033	-	1,437,097	747,064
<b>Total REVENUES:</b>	<b>2,784,398</b>	<b>3,134,178</b>	<b>3,172,524</b>	<b>3,510,548</b>	<b>3,885,633</b>	<b>2,254,239</b>	<b>4,659,415</b>	<b>773,782</b>
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	2,450,585	2,787,677	2,795,340	3,029,887	3,428,604	1,520,679	3,882,638	454,034
6200 - Contracted Services	74,390	79,709	97,944	80,052	110,045	32,951	111,831	1,786
6300 - Supplies & Materials	55,688	57,966	68,110	186,618	124,010	44,790	211,673	87,663
6400 - Other Operating Costs	27,883	29,142	37,950	42,010	104,452	20,042	52,628	(51,824)
	2,608,546	2,954,494	2,999,344	3,338,567	3,767,111	1,618,463	4,258,770	491,659
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	175,853	179,683	173,180	171,981	173,522	86,829	400,645	227,123
<b>Total EXPENDITURES:</b>	<b>2,784,398</b>	<b>3,134,178</b>	<b>3,172,524</b>	<b>3,510,548</b>	<b>3,940,633</b>	<b>1,705,292</b>	<b>4,659,415</b>	<b>718,782</b>
<b>Performance Ratio</b>	<b>84.6%</b>	<b>91.1%</b>	<b>97.8%</b>	<b>95.4%</b>	<b>81.1%</b>	<b>132.2%</b>	<b>69.2%</b>	

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

Benchmark 75 to 80%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

Fortis Academy

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5615 - Other Sources	-	-	-	-	500,000	-	-	(500,000)
5720 - Local Rev-Schl Districts	-	-	-	84,000	196,250	275,000	256,250	60,000
	-	-	-	84,000	696,250	275,000	256,250	60,000
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	-	61,275	1,031,385	1,065,797	580,609	270,618	1,151,149	570,540
<b>Total REVENUES:</b>	-	61,275	1,031,385	1,149,797	1,276,859	545,618	1,407,399	630,540
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	-	27,525	632,055	690,432	772,436	384,763	799,493	27,057
6200 - Contracted Services	-	-	132,335	201,216	114,760	37,157	132,816	18,056
6300 - Supplies & Materials	-	-	79,756	67,731	139,240	34,736	241,926	102,686
6400 - Other Operating Costs	-	-	19,790	28,099	48,650	7,011	65,648	16,998
6600 - Capital Assets	-	33,750	4,000	-	-	-	-	-
	-	61,275	867,936	987,478	1,075,086	463,667	1,239,883	164,797
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	-	-	163,449	162,319	163,773	81,951	167,516	3,743
<b>Total EXPENDITURES:</b>	-	61,275	1,031,385	1,149,797	1,238,859	545,618	1,407,399	168,540
<b>Performance Ratio</b>	-	<b>55.8%</b>	<b>0.0%</b>	<b>7.3%</b>	<b>56.2%</b>	<b>50.4%</b>	<b>18.2%</b>	

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

Benchmark 30 to 45%

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Highpoint East School

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	FY 2019-2020 Budget Amended	Actual Feb 29, 2020	2020-2021 Budget Requested	Difference Between FY20 & FY21
<b>REVENUES</b>								
<b>REVENUES - Local, State, and Federal</b>								
5720 - Local Rev-Schl Districts	1,847,265	2,113,190	2,101,955	2,016,830	2,094,473	1,781,718	2,012,977	(81,496)
	1,847,265	2,113,190	2,101,955	2,016,830	2,094,473	1,781,718	2,012,977	(81,496)
<b>REVENUES - Tax Revenues</b>								
5710 - Local Property Taxes	720,126	734,120	731,157	902,352	1,265,871	-	1,389,469	123,598
<b>Total REVENUES:</b>	<b>2,567,391</b>	<b>2,847,310</b>	<b>2,833,112</b>	<b>2,919,182</b>	<b>3,360,344</b>	<b>1,781,718</b>	<b>3,402,446</b>	<b>42,102</b>
<b>EXPENDITURES</b>								
<b>EXPENDITURES before Facilities</b>								
6100 - Payroll Expenditures	1,924,820	2,181,725	2,148,609	2,224,970	2,621,274	1,227,328	2,644,880	23,606
6200 - Contracted Services	133,794	130,101	237,445	218,655	236,820	89,024	234,920	(1,900)
6300 - Supplies & Materials	39,879	55,713	57,881	78,154	106,320	27,661	115,300	8,980
6400 - Other Operating Costs	10,569	11,460	21,615	32,381	37,640	9,713	30,640	(7,000)
	2,109,062	2,378,999	2,465,550	2,554,161	3,002,054	1,353,726	3,025,740	23,686
<b>EXPENDITURES - Facilities</b>								
6487 - Facilities Supprt Charges	458,329	468,311	367,563	365,021	368,290	184,289	376,706	8,416
<b>Total EXPENDITURES:</b>	<b>2,567,391</b>	<b>2,847,310</b>	<b>2,833,113</b>	<b>2,919,182</b>	<b>3,370,344</b>	<b>1,538,016</b>	<b>3,402,446</b>	<b>32,102</b>
<b>Performance Ratio</b>	<b>72.0%</b>	<b>74.2%</b>	<b>74.2%</b>	<b>69.1%</b>	<b>62.1%</b>	<b>115.8%</b>	<b>59.2%</b>	

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

Benchmark 75 to 80%



5.- GLOSSARY SECTION



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# Harris County Department of Education

## Glossary of Terms

**AB School** -Adaptive and Behavior School

**Account Code** – This is the second part of the eFinance Account Code. It is an eight-digit numerical sequence consisting of the 4-digit object code and 4-digit sub-object code used for 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 use.

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

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

**CAFR**-Comprehensive Annual Financial Report

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

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

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

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

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

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

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

**CGD – Center for Grant Development** – A program in HCDE's Resource Development Division.

**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, 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 aids the regular personnel through conference, demonstration, research, or other means.

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

**CSSS**-Center for Safe and Secure Schools

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

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

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

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

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

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

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

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

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

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

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

**EDGAR** – the **Electronic Data Gathering, Analysis, and Retrieval** system, performs automated collection, validation, indexing, acceptance, and forwarding of submissions by companies and others who are required by law to file forms with the [U.S. Securities and Exchange Commission](#) (the "SEC"). The database is freely available to the public via the Internet.

**EFT – Electronic Funds Transfer** – Electronic payments and collections.

**Effective Tax Rate** – tax rate that will impose the same total taxes as last year if you compare properties taxed in both years. This tax rate will now be recognized as “no-new-revenue tax rate” (**NNRR**)

**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 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 the financial transactions for the fund are recorded in them.

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

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

**Fund Balance:**

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

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

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

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

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

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

**General Fund** – A fund used to finance the ordinary operations of the local education agency. It

Is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

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

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

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

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

**HCDE**-Harris County Department of Education

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

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

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

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

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

**ISS**-Instructional Support Services

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

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

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

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

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

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

**No-New-Revenue Rate (“NNRR”)** – It replaced the Effective Tax Rate which is the tax rate that will impose the same total taxes as previous year if you compare properties taxed in both years.

**Nominal Rate** – the rate that appears on the tax bills

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

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

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

**P** – Reference point for “Projected”.

**PAFR** – Popular Annual Financial Report

**EFinance Account Code** – The EFinance 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. This rate will now be recognized as “voter-approval tax rate” (**VAR**), after House Bill 3.

**Sinking Fund** – See Debt Service Fund

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

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

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

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

**TEA** – Texas Education Agency.

**TMS**-Travel Management System

**TRS** – The **Teacher Retirement System** of Texas is a public employee retirement system that is a multiple employer defined benefit pension plan. Based on salary and wages, for FY 2019-20 State law provides for a

- Member Retirement Contribution 7.7%
- TRS-Care Contribution for Member .65% and for Reporting Entity .75%
- State or Federal grant contribution rate of 7.5%
- Federal TRS-Care 1.25%
- Public Education Employer Contribution (formerly RE Payment for Non-OASDI Members: 1.5%
- Pension Surcharge: 15.2% and
- TRS-Care Surcharge \$535

**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.

**Voter-approval Rate (“VAR”)**: It replaced the Rollback Rate tax rate which is the highest tax rate the taxing unit can set before taxpayers can start tax VAR procedures.

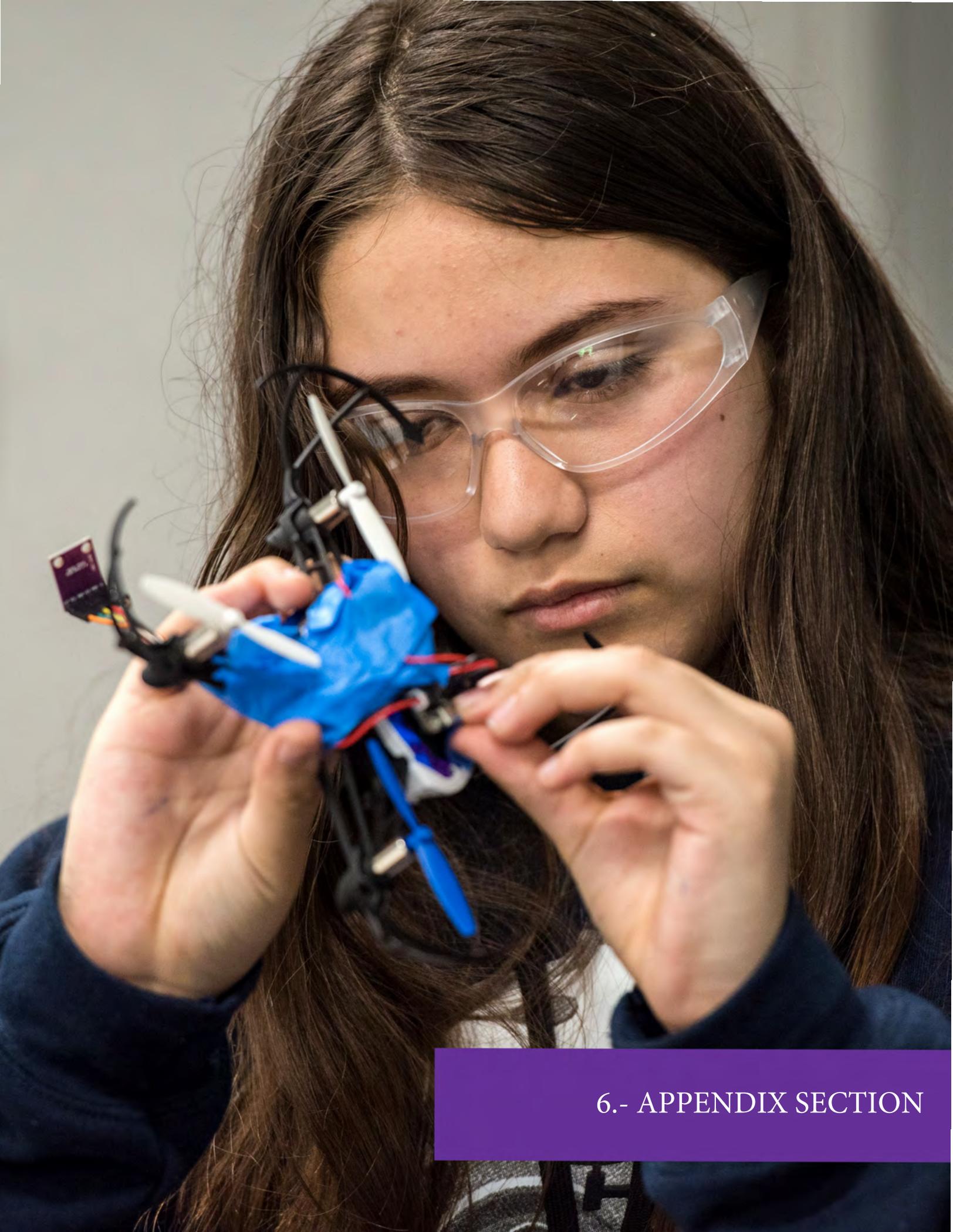
**WMS**-Workshop Management System



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It is the policy of Harris County Department of Education not to discriminate on the basis of race, color, national origin, gender, limited English proficiency, or handicapping condition(s) in its programs.



6.- APPENDIX SECTION

# Pay Systems Maintenance

**Harris County  
Department of Education**

June 3, 2020

Erin Kolecki



HR Services

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## Introduction

Harris County Dept. of Education (HCDE) engaged the HR Services Division of the Texas Association of School Boards (TASB) to provide pay system maintenance. TASB offers this maintenance service to former clients that have adopted a market-based pay plan.

The report presents a summary of our findings and recommendations based on one variable percentage adjustment model requested by HCDE. It includes a market comparison of key benchmark jobs, a cost estimate of the requested pay increase adjustments, a new teacher placement guide, and pay range structures for other job groups.

### Project Activities

The following tasks were completed according to the service agreement:

- Set up pay file modeling templates using a snapshot of actual employee data.
- Reviewed competitive pay for teachers and key benchmark jobs.
- Reviewed and adjusted teacher hiring schedule and other pay range structures as needed.
- Calculated individual employee pay adjustments.
- Calculated cost estimates for adjustment models.
- Recommended special adjustments for resolution of pay problems.
- Conducted a briefing and delivered a report to HCDE's leadership team.

Employee data files will be transferred electronically upon completion of the project.

Note: Pay adjustments are based on the snapshot of employee data at the time data was received by TASB. HCDE is responsible for updating payroll systems and calculating pay for any subsequent new hires.

## Market Summary

Comparison districts were selected on the basis of enrollment and location. School district data was obtained from the most recent available surveys conducted by TASB HR Services. Non-school data for the Houston metropolitan area was combined with market data for positions that exist outside of K-12 education. Non-school data was used for positions not included in the TASB salary survey.

Organization	Enrollment
<b>Harris County Dept. of Education</b>	
Aldine ISD	66,688
Alief ISD	45,374
Cypress-Fairbanks ISD	116,512
Deer Park ISD	12,626
Galena Park ISD	22,385
Goose Creek CISD	23,890
Houston ISD	204,873
Humble ISD	44,802
Katy ISD	82,645
Klein ISD	53,866
Pasadena ISD	52,518
Spring Branch ISD	34,651
Spring ISD	35,083
Tomball ISD	18,178

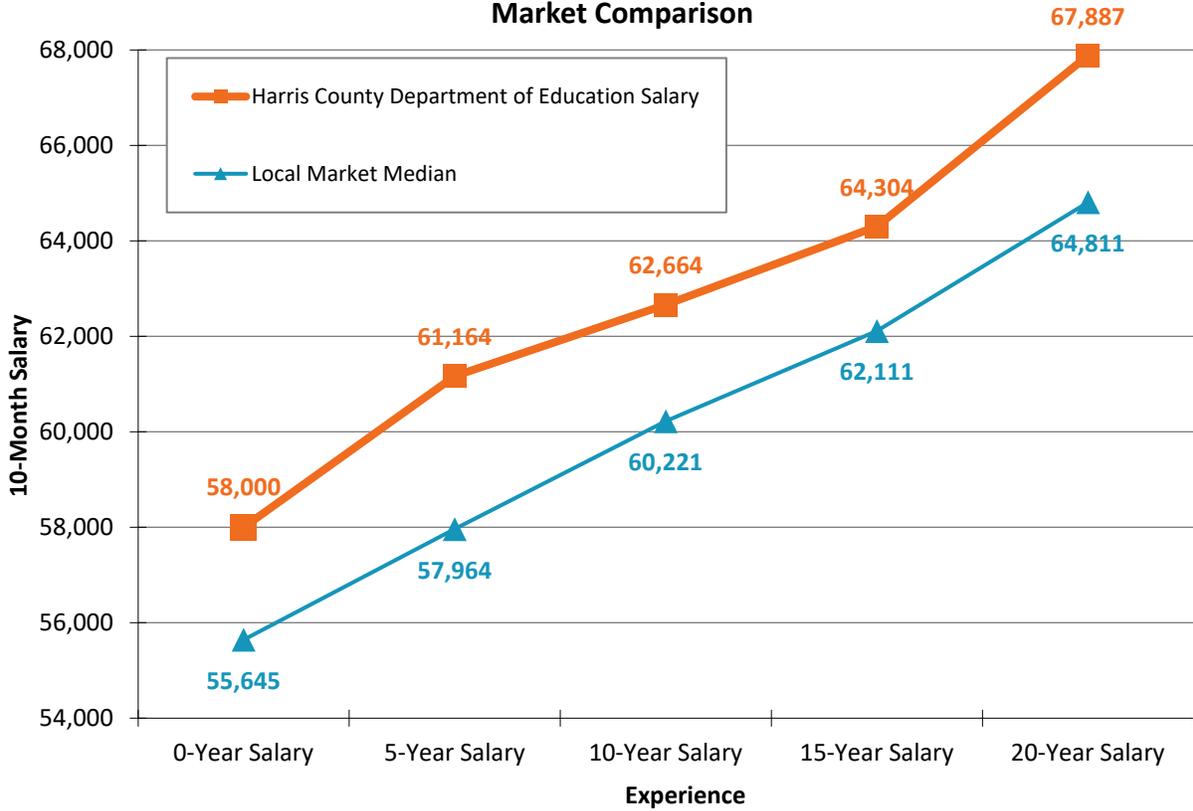
The table below shows the employee groups included in this study as well as the average market comparison for each.

Group	Pay Comparison	Midpoint Comparison
Teachers	107%	--
Administrative	99%	101%
Professional	104%	106%
Technology	102%	105%
Administrative Support	108%	103%
Instructional Support	112%	119%
Operations Support	107%	114%

## Teacher Market Comparison

Teacher salaries at HCDE lead the market in all surveyed years when compared to the group of peer districts. HCDE is number one in teacher pay in years 0 and 5 and are 4 and 6 percent above market median, respectively. Teacher salaries in years 10, 15, and 20 continue to rank in the top three among the peer districts and are between 4 and 5 percent above market. The average teacher salary at HCDE is above all other districts.

**Teacher Salary Plan, 2019-2020  
Market Comparison**



**Teacher Salaries by Experience**  
**Bachelor's degree, 10 months**

District	Student Enrollment	Number of Teachers	0-Year Salary	5-Year Salary	10-Year Salary	15-Year Salary	20-Year Salary	Average Teacher Salary	
1	Goose Creek CISD	23,890	1,439	\$58,000	\$60,300	\$63,176	\$64,942	\$67,362	\$63,434
2	Galena Park ISD	22,385	1,368	\$58,000	\$59,300	\$60,825	\$62,200	\$65,100	\$58,000
3	Alief ISD	45,374	3,207	\$57,400	\$58,797	\$61,721	\$64,941	\$68,231	\$64,363
4	Spring Branch ISD	34,651	2,231	\$57,000	\$60,115	\$62,115	\$64,115	\$66,315	\$62,711
5	Humble ISD	44,802	3,166	\$56,700	\$57,900	\$60,000	\$61,100	\$62,900	\$60,618
6	Aldine ISD	66,688	4,472	\$56,000	\$57,872	\$59,471	\$61,736	\$65,074	\$61,388
7	Pasadena ISD	52,518	3,941	\$55,739	\$58,040	\$60,589	\$62,555	\$64,548	\$60,774
8	Klein ISD	53,866	3,700	\$55,550	\$57,570	\$58,797	\$62,022	\$63,422	\$60,113
9	Deer Park ISD	12,626	876	\$55,500	\$59,867	\$63,150	\$64,200	\$65,824	\$63,395
10	Cypress-Fairbanks ISD	116,512	7,798	\$55,500	\$57,987	\$60,441	\$62,662	\$66,191	\$61,303
11	Tomball ISD	18,178	1,091	\$55,300	\$57,317	\$59,285	\$61,235	\$64,035	\$60,203
12	Katy ISD	82,645	5,581	\$55,200	\$57,940	\$59,555	\$61,005	\$63,505	\$59,587
13	Houston ISD	204,873	12,294	\$54,369	\$55,162	\$58,685	\$60,341	\$63,708	\$59,511
14	Spring ISD	35,083	2,123	\$53,400	\$54,953	\$56,574	\$59,377	\$62,321	\$58,759
<b>Harris County Department of Education</b>		<b>N/A</b>	<b>64</b>	<b>\$58,000</b>	<b>\$61,164</b>	<b>\$62,664</b>	<b>\$64,304</b>	<b>\$67,887</b>	<b>\$65,200</b>
25th Percentile				\$55,350	\$57,646	\$59,332	\$61,134	\$63,556	\$59,719
<b>Median</b>				<b>\$55,645</b>	<b>\$57,964</b>	<b>\$60,221</b>	<b>\$62,111</b>	<b>\$64,811</b>	<b>\$60,696</b>
75th Percentile				\$56,925	\$59,174	\$61,497	\$63,752	\$66,099	\$62,380
<b>Comparison to Median</b>				<b>104%</b>	<b>106%</b>	<b>104%</b>	<b>104%</b>	<b>105%</b>	<b>107%</b>
<b>Dollar Difference</b>				<b>\$2,356</b>	<b>\$3,201</b>	<b>\$2,444</b>	<b>\$2,193</b>	<b>\$3,076</b>	<b>\$4,504</b>
<b>Rank Order</b>				<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>

In the table above, the red arrow indicates how HCDE's starting (0-year) teacher salary compares to a sorted list of the peer districts in the market.

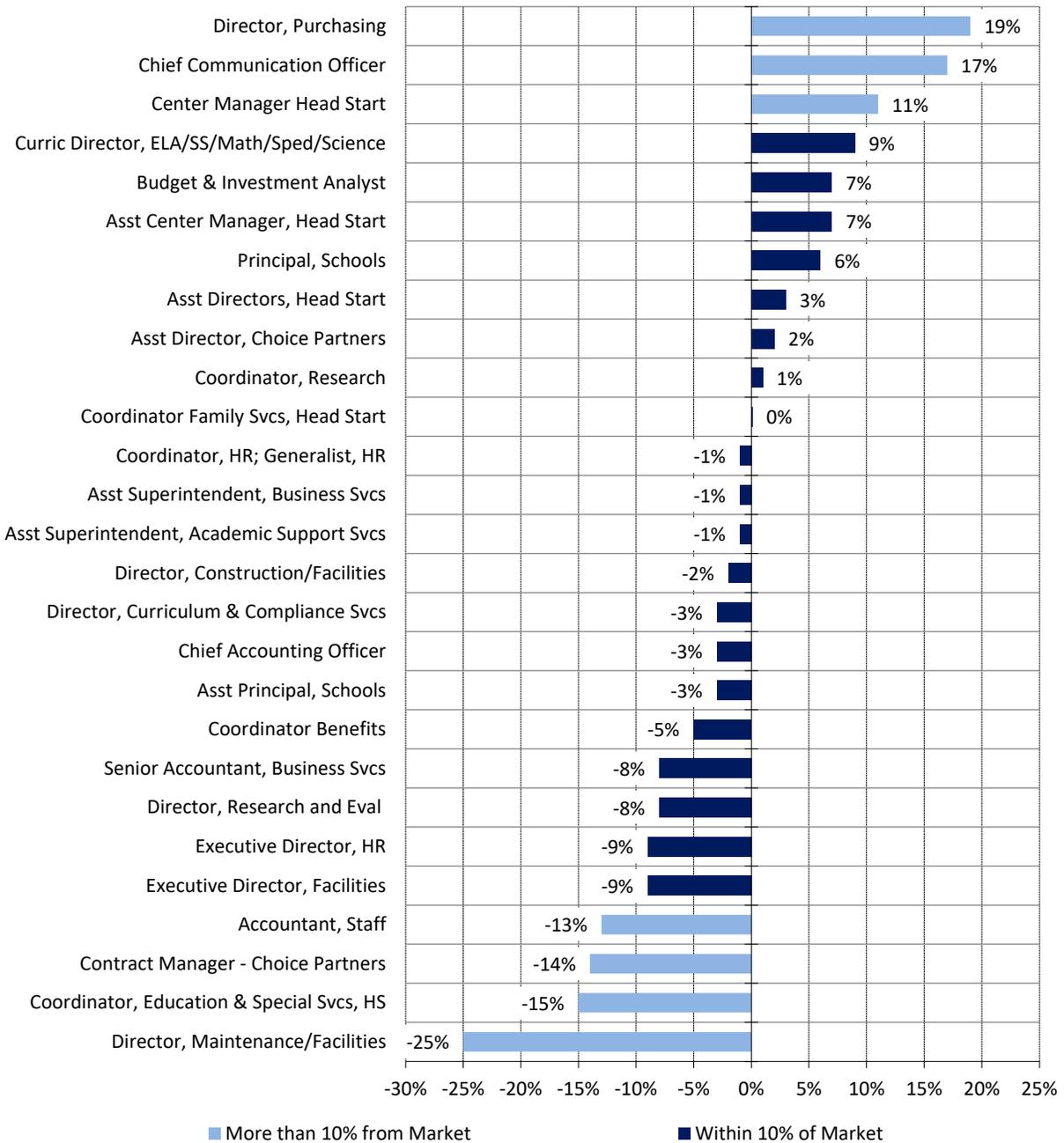
The table below includes common teacher stipends and how HCDE compares with peers. This comparison may be helpful if HCDE is considering adjusting stipend amounts or offerings. Offering stipends for hard-to-fill positions is one method of remaining competitive with peer districts. Overall, teaching area stipends at HCDE are competitive.

<b>Stipend</b>	<b>Harris County Dept. of Education</b>	<b>Median Stipend</b>	<b>Districts Reporting</b>
Master's Degree	\$1,000	\$1,000	13 of 14
Subject-Area Master's	--	\$1,500	1 of 14
Secondary Math	\$3,500	\$3,000	11 of 14
Secondary Science	\$3,500	\$3,000	10 of 14
Special Education - General/Resource	\$1,500	\$1,500	7 of 14
Special Education - Self-Contained	--	\$2,000	13 of 14
Bilingual	\$4,200	\$4,100	14 of 14
ESL	--	\$1,000	7 of 14

## Administrative Market Comparison

Across benchmark administrative positions, HCDE is paying 1 percent below market, on average. Pay range midpoints are 1 percent above market values, on average, which indicates competitive current pay structures. Only four of 24 jobs are paid less than 90 percent of market. It should be noted that many of these are single incumbent positions, so individual experience, performance, skills, and unique job responsibilities impact market matches more significantly than for multi-incumbent job titles.

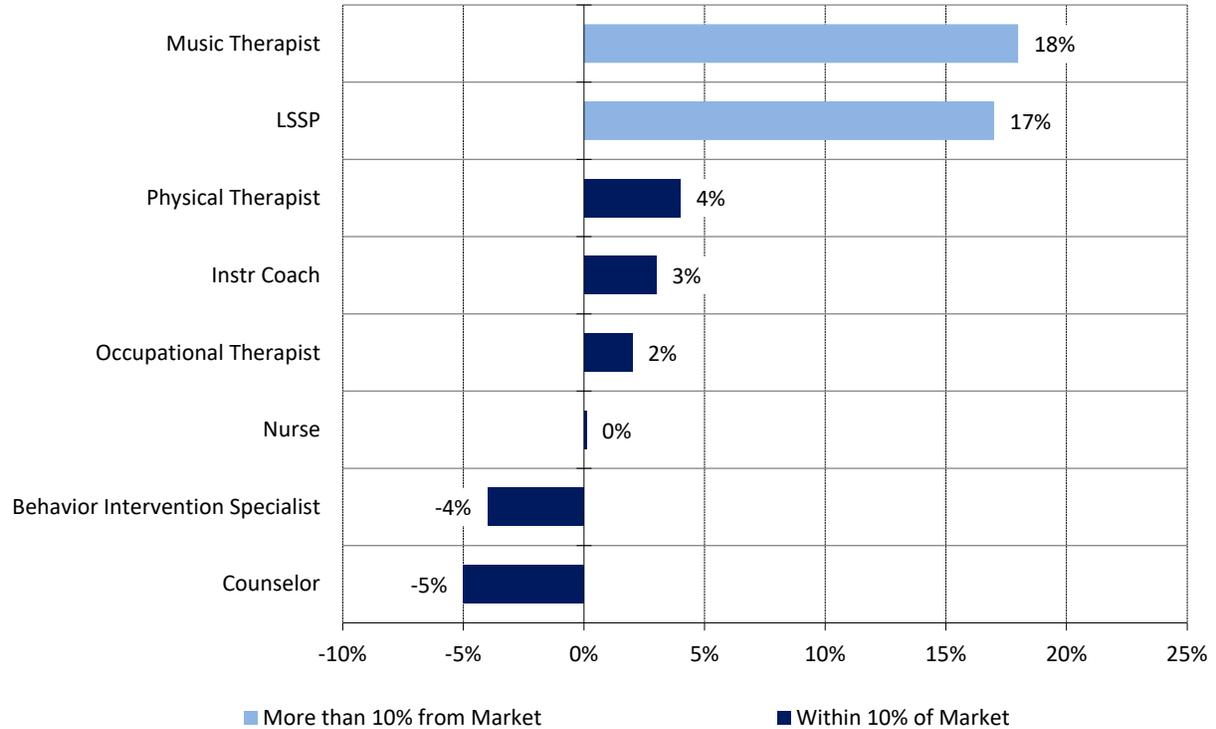
### Harris County Department of Education: Administrative & Professional Salary Comparisons to Market, 2019-2020



## Professionals Market Comparison

Across benchmark professional positions, HCDE is paying 4 percent above market, on average. No job is paid less than 95 percent of market. On average, the pay range midpoints are 6 percent above market, which indicates competitive current pay structures.

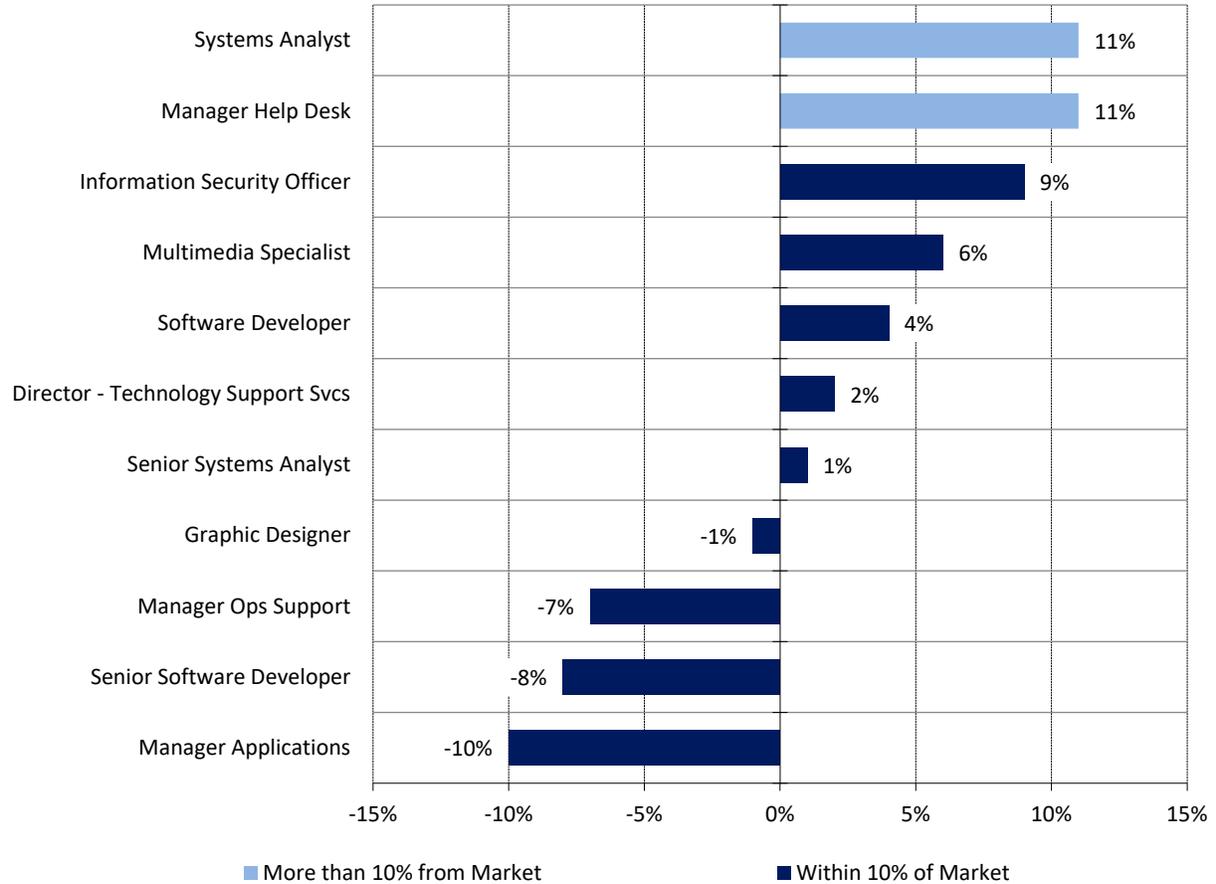
**Harris County Department of Education:  
Professionals Salary Comparisons to Market, 2019-2020**



## Technology Market Comparison

Across benchmark technology positions, HCDE is paying 2 percent above market, on average. No job is less than 90 percent of market. On average, the pay range midpoints are 5 percent above market values, which indicates competitive current pay structures.

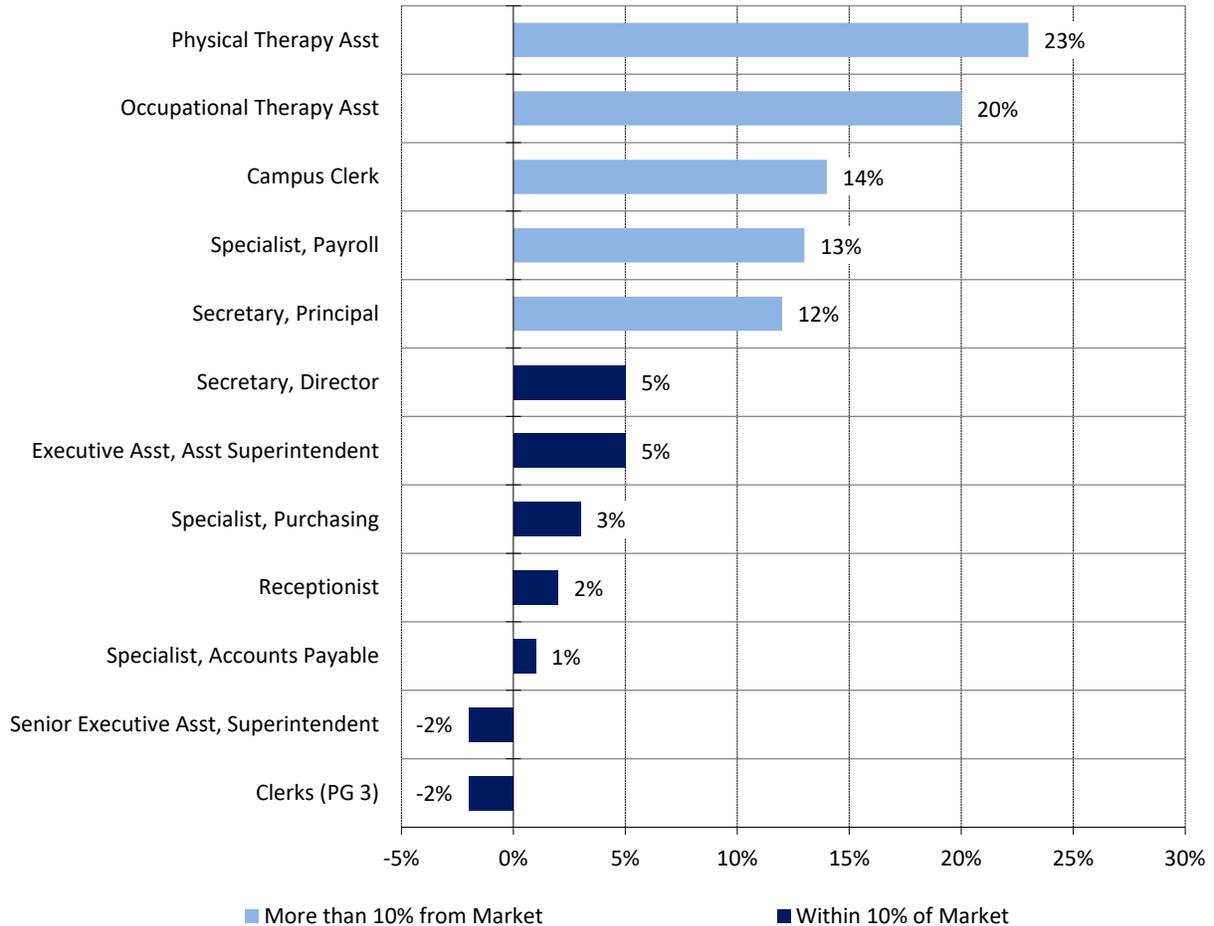
**Harris County Department of Education:  
Technology Salary Comparisons to Market, 2019-2020**



## Administrative Support Market Comparison

Across benchmark administrative support jobs, HCDE is paying 8 percent above market, on average. Pay range midpoints are 3 percent above market values, on average. Starting pay for benchmarked positions is even with market median minimum rates, on average. Individual jobs range from 2 percent below market median to 23 percent above market median.

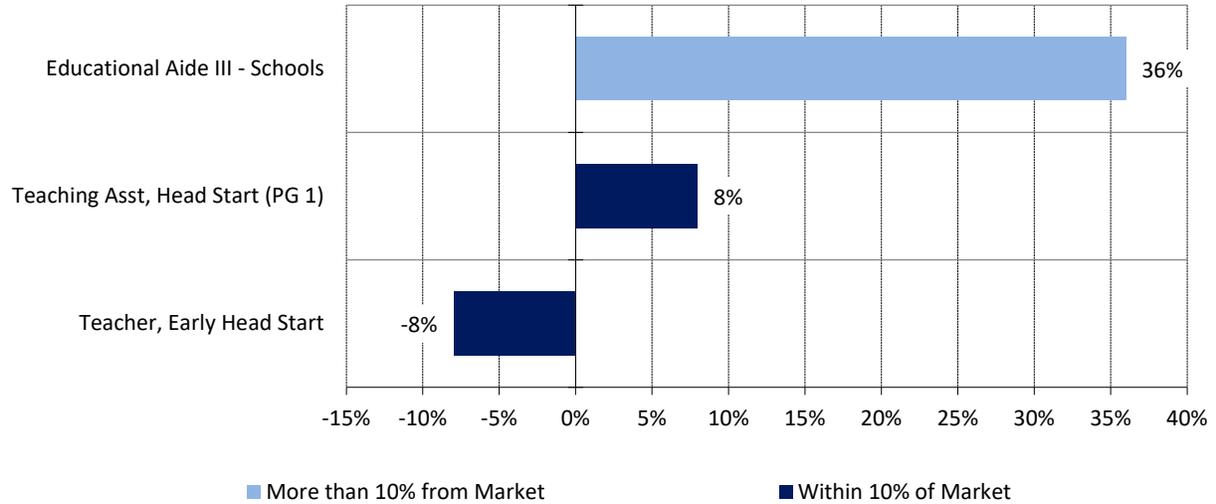
**Harris County Depart of Ed:  
Administrative Support Comparisons to Market, 2019-2020**



## Instructional Support Market Comparison

Across benchmark instructional support jobs, the district is paying 12 percent above market, on average. Pay range midpoints are strong, at 19 percent above market values, on average. Starting pay for instructional support employees at HCDE is also strong, at 4 percent above market median minimum rates.

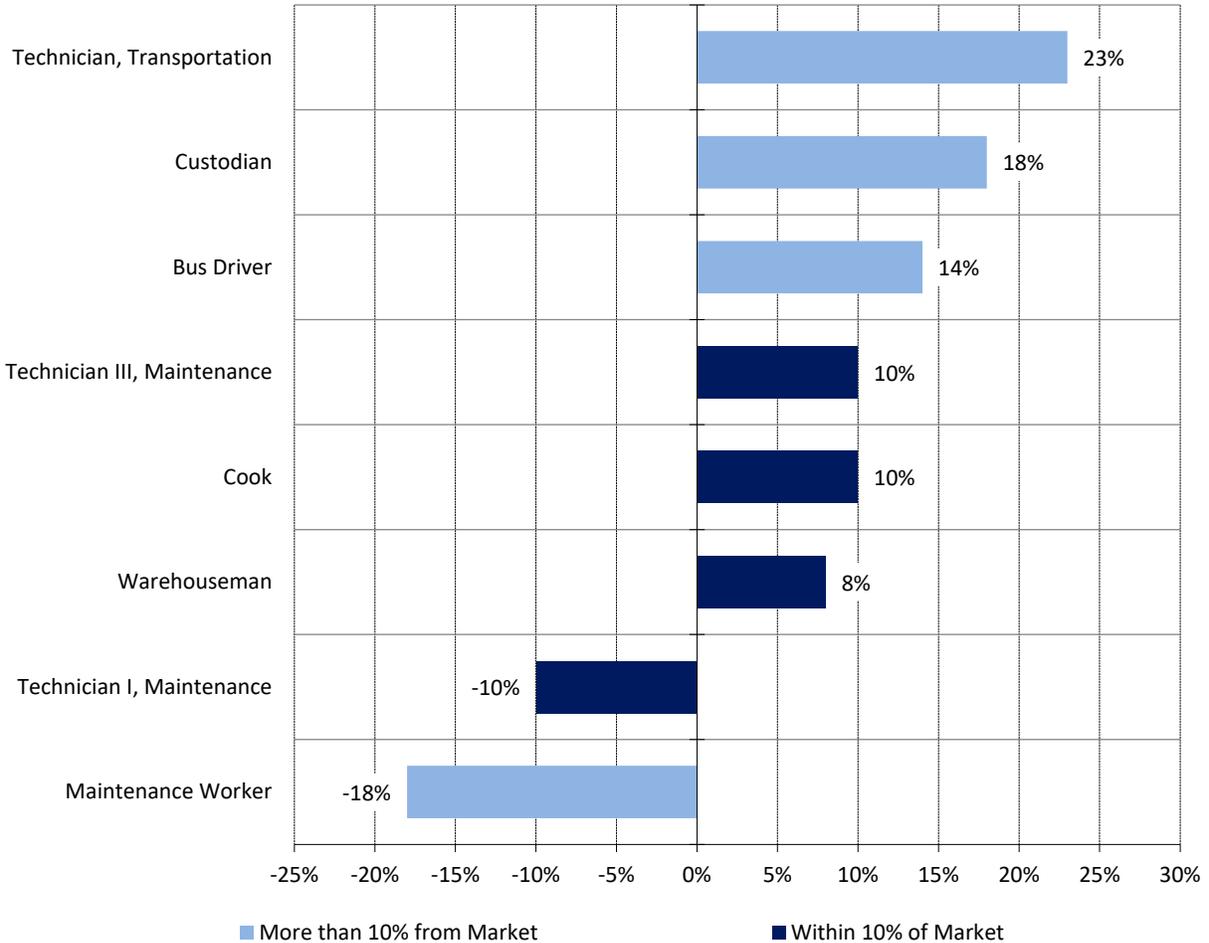
**Harris County Depart of Ed:  
Instructional Support Comparisons to Market, 2019-2020**



## Operations Support Market Comparison

Across benchmark operations support jobs, HCDE is paying 7 percent above market, on average. Pay range midpoints are strong at 14 percent above market, on average. Starting rates for benchmarked operations support positions are strong, at 15 percent above market median minimums, on average.

**Harris County Depart of Ed:  
Operations Support Comparisons to Market, 2019-2020**



## Summary and Recommendations

### Summary

Pay practices and pay ranges remain very strong at HCDE across all employee pay groups. HCDE has maintained good control over pay range spreads.

### Recommendations

Following is a listing of recommendations for the Harris County Dept. of Education compensation plan.

#### Recommendation 1:

Adopt the adjusted pay structures to maintain market alignment and implement pay plan adjustments for 2020-2021.

- Pay ranges were adjusted to align with market benchmarks and account for inflation.
- Per HCDE administration request, adjust pay grade placement of identified jobs to better align with market values and improve internal equity. Positions recommended for pay grade adjustment are director - records management, director - safe and secure schools, senior director - adult education, and senior director - choice partners.
- Add a pay grade 8 to the administrative support pay plan to improve the pay grade midpoint for the executive assistant to the superintendent.

#### Recommendation 2:

Implement the proposed pay increase model to maintain competitive position in the market. All continuing teachers receive a 4.0 percent pay increase (\$2,400). Non-teacher pay groups receive a 2.0 percent of midpoint pay increase.

#### Recommendation 3:

Additional adjustments were applied to teacher salaries at years 1 through 20. These adjustments increase teacher pay rates throughout the structure, to achieve HCDE's goal of maintaining its position as a top payer for teachers within Region 4.

Additional adjustments for non-teacher pay groups include:

- Adjustments to ensure pay is at least 1 percent above the range minimum if the general pay increase was not sufficient to do so. This ensures current employees are paid slightly more than incoming employees paid at the minimum of the pay range.
- Equity adjustments for employees in the teacher career pathway, to ensure their proposed pay is at or above a teacher with similar experience.
- Placement scale adjustments used to align employee pay by years of experience with HCDE. Placement scales help spread pay for staff to avoid pay compression and have been applied to employees in pay grades 1-4 on the instructional support pay plan and employees in pay grade 1 on the operations support pay plan.
- Adjustments to address market and internal inequities for pay grade placement changes of identified jobs.

**Recommendation 4:**

HCDE should consider freezing the pay rates of employees already paid at or above the maximum of their assigned pay grade. By honoring the pay grade maximums, HCDE can control pay equity and help maintain the integrity of the overall pay system. A one-time payment equal to the general pay increase could be granted to these employees. This will communicate value to the employees while honoring the range maximums but likely would not be considered creditable compensation by the Teacher Retirement System of Texas (TRS). Such a payment also would need to be factored into overtime pay calculations for nonexempt employees.

## Cost Model

The following pages include a summary cost estimate, proposed teacher hiring schedule, and proposed pay plans for exempt and nonexempt pay groups.

- Teachers receive a 4.0 percent of market general pay increase (GPI), equal to a \$2,400 increase per continuing teacher,
- Additional adjustments to teacher hiring schedule to continue to lead market in years 1 through 20,
- Other pay groups, including administrative, professional, technical, administrative support, instructional support, and operations support, receive a 2.0 percent of midpoint GPI.

4% teachers, starting salary at \$62,000; 2% all other pay groups

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2019-2020 Current Costs
<b>Instructional Staff</b>					
<b>\$62,000 starting salary</b>	<b>64</b>		<b>\$231,478</b>		<b>\$4,213,394</b>
<sup>1c</sup> 4.0% general pay increase (\$2,400)		64	\$154,386	3.7%	
Adjustments to years 1-20		40	\$77,091	1.8%	
<b>Administrative</b>	<b>207</b>		<b>\$348,851</b>		<b>\$14,974,020</b>
<sup>1c</sup> 2.0% of pay range midpoint increase		204	\$316,967	2.1%	
Adjustments to 1.0% above pay range minimum		1	\$389	0.0%	
Teacher pay equity adjustments		4	\$12,879	0.1%	
Upgrade adjustments		4	\$15,509	0.1%	
2.0% increase to employees over range max		3	\$3,107	0.0%	
<b>Professional</b>	<b>136</b>		<b>\$214,014</b>		<b>\$8,575,083</b>
<sup>1c</sup> 2.0% of pay range midpoint increase		135	\$177,039	2.1%	
Adjustments to 1.0% above pay range minimum		3	\$333	0.0%	
Teacher pay equity adjustments		6	\$36,522	0.4%	
2.0% increase to employees over range max		1	\$120	0.0%	
<b>Technology</b>	<b>24</b>		<b>\$39,302</b>		<b>\$1,897,441</b>
<sup>1c</sup> 2.0% of pay range midpoint increase		24	\$39,302	2.1%	
<b>Administrative Support</b>	<b>118</b>		<b>\$97,103</b>		<b>\$4,803,521</b>
<sup>1c</sup> 2.0% of pay range midpoint increase		114	\$94,756	2.0%	
Adjustments to 1.0% above pay range minimum		2	\$715	0.0%	
2.0% increase to employees over range max		4	\$1,632	0.0%	
<b>Instructional Support</b>	<b>190</b>		<b>\$176,731</b>		<b>\$5,337,902</b>
<sup>1c</sup> 2.0% of pay range midpoint increase		181	\$115,651	2.2%	
Adjustments to 1.0% above pay range minimum		45	\$1,672	0.0%	
Placement scale adjustments		90	\$57,691	1.1%	
2.0% increase to employees over range max		9	\$1,717	0.0%	
<b>Operations Support</b>	<b>76</b>		<b>\$63,411</b>		<b>\$2,349,736</b>
<sup>1c</sup> 2.0% of pay range midpoint increase		76	\$51,660	2.2%	
Adjustments to 1.0% above pay range minimum		9	\$3,409	0.1%	
Placement scale adjustments		12	\$8,342	0.4%	
<b>Subtotal - General Pay Increase</b>	<b>815</b>	<b>815</b>	<b>\$956,337</b>	<b>2.3%</b>	
<b>Subtotal - Implementation/Equity Adjustments</b>		<b>216</b>	<b>\$214,552</b>	<b>0.5%</b>	
<b>Total Cost Estimate</b>			<b>\$1,170,890</b>	<b>2.8%</b>	<b>\$42,151,097</b>

**Footnotes:**

<sup>1c</sup> Pay increases were applied to all employees and itemized separately for employees at or above the maximum rate.

## Harris County Dept. of Education

### 2020-2021 New Hire Guide for Instructional Staff

#### Model 5: \$62,000 starting, 4.0% GPI

Years of Experience	New Hire Salary
0	\$62,000
1	\$62,700
2	\$63,500
3	\$64,000
4	\$64,686
5	\$65,364
6	\$65,764
7	\$66,164
8	\$66,564
9	\$66,964
10	\$67,364
11	\$67,764
12	\$68,162
13	\$68,562
14	\$68,981
15	\$69,392
16	\$69,804
17	\$70,164
18	\$70,810
19	\$71,422
20+	\$72,000

Continuing Instructional Staff will receive an increase of  
\$2,400

The salaries listed above are based on 10-month employment for the 2020-2021 school year. Salary plans are determined on an annual basis and salary advancement is not guaranteed. Pay increases are based on the annual pay raise budget approved by the Board of Trustees.

#### **\$1,000 General Master's Degree Stipend**

**2020-2021 Proposed Administrative Pay Plan**

Harris County Dept. of Education

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	2.0% GPI	
<b>1</b>							
	Asst Center Manager, Head Start	230	<b>Daily</b>	<b>\$162.19</b>	<b>\$199.00</b>	<b>\$235.82</b>	<b>\$3.98</b>
	Family Services Provider, Head Start	230	<b>230 Days</b>	37,304	45,770	54,239	915
	Junior Staff Accountant, Business Services	240	<b>240 Days</b>	38,926	47,760	56,597	955
<b>2</b>							
	Associate, Grants Development	240	<b>Daily</b>	<b>\$192.19</b>	<b>\$235.82</b>	<b>\$279.45</b>	<b>\$4.72</b>
	Career Pathways Transition Specialist, Adult Ed	240	<b>190 Days</b>	36,516	44,806	53,096	896
	Coordinator, Family Engagement	240	<b>240 Days</b>	46,126	56,597	67,068	1,132
	Data Coordinator, CASE	240					
	Program Coordinator, CASE	240					
	Project Based Learning Associate	240					
	Teacher, Adult Education	190					
<b>3</b>							
	Accountant, Staff	240	<b>Daily</b>	<b>\$231.97</b>	<b>\$284.63</b>	<b>\$337.29</b>	<b>\$5.69</b>
	Center Manger, Head Start	230	<b>200 Days</b>	46,394	56,926	67,458	1,139
	Coordinator, Benefits	240	<b>230 Days</b>	53,353	65,465	77,577	1,309
	Coordinator, Client Engagement	240	<b>240 Days</b>	55,673	68,311	80,950	1,366
	Coordinator, Communications	240					
	Coordinator, Compliance Head Start	230					
	Coordinator, Contracts	240					
	Coordinator, Education & Special Services	230					
	Coordinator, Family Services	230					
	Coordinator, Food Contracts	240					
	Coordinator, Grant & Budget Compliance	240					
	Coordinator, Grants Development	240					
	Coordinator, Health Services Head Start	230					
	Coordinator, HR	240					
	Coordinator, Nutrition Services Head Start	230					
	Coordinator, Operations Head Start	230, 240					
	Coordinator, Outreach	240					
	Coordinator, Procurement	240					
	Coordinator, Professional Development Head Start	230					
	Coordinator, Project CASE	240					
	Coordinator, Research	240					
	Coordinator, School Safety	240					
	Coordinator, Special Events & Programs	240					
	Coordinator, Special Projects	230					
	Data Coordinator, Head Start	230					
	Generalist, HR	240					
	Manager, Records Operation	240					
	Parent Engagement Liaison	200					
<b>4</b>							
	Client Services Manager, Choice Partner	240	<b>Daily</b>	<b>\$283.01</b>	<b>\$347.25</b>	<b>\$411.49</b>	<b>\$6.95</b>
	Contract Compliance Specialist, Choice Partners	240	<b>240 Days</b>	67,922	83,340	98,758	1,667
	Contract Manager - Choice Partners	240					
	Education and Special Services Manager, Head Start	240					
	Grant Development Manager, Educator Certification & Advancement	240					
	Grants Specialist, Center for Grants Development	240					
	Manager, Center for Grants Development	240					
	Manager, Communications & Creative Services	240					
	Manager, Community Partnership Head Start	240					
	Manager, Data Compliance	240					
	Manager, Programs & Compliance	240					
	Manager, Research and Evaluation Institute	240					
	Manager, Teaching and Learning Center	240					
	Nutrition Manager - Head Start	240					
	Operations Manager - Head Start	240					
	Public Information and Policy Manager	240					
	Quality Manager, CASE	240					
	Special Initiatives Manager, CASE	240					

## 2020-2021 Proposed Administrative Pay Plan

Harris County Dept. of Education

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	2.0% GPI	
<b>5</b>							
	Asst Director, CASE	240	<b>Daily</b>	<b>\$321.22</b>	<b>\$394.13</b>	<b>\$467.04</b>	<b>\$7.88</b>
	Asst Director, Choice Partners	240	<b>210 Days</b>	67,456	82,767	98,078	1,655
	Asst Director, Client Engagement	240	<b>240 Days</b>	77,093	94,591	112,090	1,892
	Asst Director, Head Start	240					
	Asst Director, Head Start CCP	240					
	Asst Director, HR	240					
	Asst Director, Operations	240					
	Asst Director, Purchasing	240					
	Asst Principal, Schools	210					
	Budget & Investment Analyst	240					
	Compliance & Technology Support Office	240					
	Manager, Accounting	240					
	Manager, Adult Education	240					
	School Climate and Culture Specialist, Safe Schools	240					
	School Safety & Security	240					
	Senior Accountant, Business Services	240					
	Senior Manager, Facilities Planning	240					
<b>6</b>							
	Curriculum Director, ELA/SS	200	<b>Daily</b>	<b>\$370.24</b>	<b>\$443.40</b>	<b>\$516.56</b>	<b>\$8.87</b>
	Curriculum Director, Mathematics	200	<b>200 Days</b>	74,048	88,680	103,312	1,774
	Curriculum Director, Science	200	<b>240 Days</b>	88,858	106,416	123,974	2,128
	Curriculum Director, Special Population	200					
	Director, Construction/Facilities	240					
	Director, Curriculum and Compliance Services - Schools	240					
	Director, Digital Education/Innovative	240					
	Director, Maintenance/Facilities	240					
	Director, Special Projects	240					
	Leadership Development Officer	240					
<b>7</b>							
	Chief Accounting Officer	240	<b>Daily</b>	<b>\$420.22</b>	<b>\$503.26</b>	<b>\$586.30</b>	<b>\$10.07</b>
	Director, CASE	240	<b>230 Days</b>	96,651	115,750	134,849	2,315
	Director, Certification & Advancement	240	<b>240 Days</b>	100,853	120,782	140,712	2,416
	Director, Client Engagement	240					
	Director, Communications	240					
	Director, Curriculum & Compliance Services	240					
	Director, Grant Development	240					
	Director, Purchasing	240					
	Director, Records Management	240					
	Director, Research and Evaluation	240					
	Director, Safe & Secure Schools	240					
	Principal, Schools	230, 240					
<b>8</b>							
	Senior Director, Adult Education	240	<b>Daily</b>	<b>\$487.66</b>	<b>\$573.72</b>	<b>\$659.78</b>	<b>\$11.47</b>
	Senior Director, Choice Partners	240	<b>240 Days</b>	117,038	137,693	158,347	2,754
	Senior Director, Head Start	240					
	Senior Director, Schools	240					
	Senior Director, Teaching & Learning Center	240					
	Senior Director, Therapy Services	240					
<b>9</b>							
	Chief Communication Officer	240	<b>Daily</b>	<b>\$568.12</b>	<b>\$668.38</b>	<b>\$768.64</b>	<b>\$13.37</b>
	Chief of Staff	240	<b>240 Days</b>	136,349	160,411	184,474	3,208
	Executive Director, Facilities	240					
	Executive Director, HR	240					
<b>10</b>							
	Asst Superintendent, Academic Support Services	240	<b>Daily</b>	<b>\$631.18</b>	<b>\$742.57</b>	<b>\$853.96</b>	<b>\$14.85</b>
	Asst Superintendent, Business Services	240	<b>240 Days</b>	151,483	178,217	204,950	3,564

## 2020-2021 Proposed Professional Pay Plan

Harris County Department of Education

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	2.0% GPI	
<b>1</b>			<b>Daily</b>	<b>\$289.00</b>	<b>\$340.00</b>	<b>\$391.00</b>	<b>\$6.80</b>
	Music Therapist	180	<b>180 Days</b>	52,020	61,200	70,380	1,224
	Nurse	191, 219	<b>191 Days</b>	55,199	64,940	74,681	1,299
			<b>219 Days</b>	63,291	74,460	85,629	1,489
<b>2</b>			<b>Daily</b>	<b>\$312.12</b>	<b>\$367.20</b>	<b>\$422.28</b>	<b>\$7.34</b>
	Behavior Intervention Specialist	200	<b>200 Days</b>	62,424	73,440	84,456	1,469
	Counselor	200					
	Instructional Coach	200					
	LSSP	200					
<b>3</b>			<b>Daily</b>	<b>\$350.49</b>	<b>\$422.28</b>	<b>\$494.07</b>	<b>\$8.45</b>
	Occupational Therapist	180	<b>180 Days</b>	63,088	76,010	88,933	1,520
	Physical Therapist	180, 200	<b>200 Days</b>	70,098	84,456	98,814	1,689
<b>4</b>			<b>Daily</b>	<b>\$413.58</b>	<b>\$498.29</b>	<b>\$583.00</b>	<b>\$9.97</b>
	Manager, Therapy Services	180, 200, 230, 240	<b>180 Days</b>	74,444	89,692	104,940	1,794
			<b>200 Days</b>	82,716	99,658	116,600	1,993
			<b>230 Days</b>	95,123	114,607	134,090	2,292
			<b>240 Days</b>	99,259	119,590	139,920	2,392

## 2020-2021 Proposed Technology Pay Plan

Harris County Department of Education

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	2.0% GPI	
<b>1</b>			<b>Hourly</b>	<b>\$23.32</b>	<b>\$27.95</b>	<b>\$32.58</b>	<b>\$0.56</b>
	Help Desk Analyst I	240	<b>240 Days</b>	44,774	53,664	62,554	1,073
	Help Desk Field Technician	240					
<b>2</b>			<b>Hourly</b>	<b>\$28.25</b>	<b>\$33.83</b>	<b>\$39.41</b>	<b>\$0.68</b>
	Graphic Designer	240	<b>240 Days</b>	54,240	64,954	75,667	1,299
	Help Desk Analyst II	240					
	Multimedia Specialist	240					
<b>3</b>			<b>Daily</b>	<b>\$295.14</b>	<b>\$353.46</b>	<b>\$411.78</b>	<b>\$7.07</b>
	Client Technology Coordinator	240	<b>240 Days</b>	70,834	84,830	98,827	1,697
	Infrastructure Analyst - Network	240					
	Infrastructure Analyst - Server Storage	240					
	Infrastructure Analyst - System	240					
	Network Analyst	240					
	System Support Specialist	240					
<b>4</b>			<b>Daily</b>	<b>\$318.75</b>	<b>\$381.74</b>	<b>\$444.73</b>	<b>\$7.63</b>
	Information Security Officer	240	<b>240 Days</b>	76,500	91,618	106,735	1,832
	Manager - Help Desk	240					
	Manager - Multimedia	240					
	Software Analyst	240					
	Software Developer	240					
	Systems Analyst	240					
<b>5</b>			<b>Daily</b>	<b>\$369.90</b>	<b>\$435.18</b>	<b>\$500.46</b>	<b>\$8.70</b>
	Senior Software Developer	240	<b>240 Days</b>	88,776	104,443	120,110	2,089
	Senior Systems Analyst	240					
<b>6</b>			<b>Daily</b>	<b>\$406.90</b>	<b>\$478.70</b>	<b>\$550.51</b>	<b>\$9.57</b>
	Manager - Applications	240	<b>240 Days</b>	97,656	114,888	132,122	2,298
	Manager - Operations Support	240					
<b>7</b>			<b>Daily</b>	<b>\$462.28</b>	<b>\$531.36</b>	<b>\$600.44</b>	<b>\$10.63</b>
	Director - Technology Support Services	240	<b>240 Days</b>	110,947	127,526	144,106	2,551

## 2020-2021 Proposed Administrative Support Pay Plan

Harris County Dept. of Education

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	2.0% GPI	
<b>1</b>	Receptionist	240	<b>Hourly</b>	<b>\$13.20</b>	<b>\$16.51</b>	<b>\$19.82</b>	<b>\$0.33</b>
			<b>240 Days</b>	25,344	31,699	38,054	634
<b>2</b>	Campus Clerk	210	<b>Hourly</b>	<b>\$14.27</b>	<b>\$17.83</b>	<b>\$21.39</b>	<b>\$0.36</b>
			<b>210 Days</b>	23,974	29,954	35,935	605
<b>2</b>	Center Clerk	230	<b>230 Days</b>	26,257	32,807	39,358	662
<b>3</b>	Admin Asst - Comm Resource	240	<b>Hourly</b>	<b>\$15.41</b>	<b>\$19.26</b>	<b>\$23.11</b>	<b>\$0.39</b>
			<b>230 Days</b>	28,354	35,438	42,522	718
<b>3</b>	Clerk, Customer Support & Imaging	240	<b>240 Days</b>	29,587	36,979	44,371	749
<b>3</b>	Clerk, Data	240					
<b>3</b>	Clerk, General Office	230, 240					
<b>3</b>	Community Partnership Clerk - Head Start	230					
<b>3</b>	Meeting Facilitator	240					
<b>3</b>	Nutrition Services Clerk - Head Start	230					
<b>3</b>	Project Based Learning Asst	240					
<b>3</b>	Secretary, CASE	240					
<b>3</b>	Secretary, Therapy Services	240					
<b>4</b>	Admin Assist, CCP	230	<b>Hourly</b>	<b>\$17.44</b>	<b>\$21.79</b>	<b>\$26.14</b>	<b>\$0.44</b>
			<b>230 Days</b>	32,090	40,094	48,098	810
<b>4</b>	Admin Asst, CASE	240	<b>240 Days</b>	33,485	41,837	50,189	845
<b>4</b>	Admin Support Asst	240					
<b>4</b>	Benefits Asst	240					
<b>4</b>	Clerk II, Customer Support & Imaging	240					
<b>4</b>	Clerk II, General Office	240					
<b>4</b>	Clerk, Contract Choice Partners	240					
<b>4</b>	Clerk, Fixed Assets	240					
<b>4</b>	Clerk, Operations Head Start	230					
<b>4</b>	Financial Asst	230					
<b>4</b>	Food Contract Asst	240					
<b>4</b>	Human Resources Asst	240					
<b>4</b>	Secretary, Director	240					
<b>4</b>	Secretary, Principal	230, 240					
<b>4</b>	Specialist, Customer Support	240					
<b>4</b>	Specialist, Data Compliance	230					
<b>5</b>	Admin Assist, Exec Dir	240	<b>Hourly</b>	<b>\$19.55</b>	<b>\$24.44</b>	<b>\$29.33</b>	<b>\$0.49</b>
			<b>230 Days</b>	35,972	44,970	53,967	902
<b>5</b>	Admin Asst, Director	240	<b>240 Days</b>	37,536	46,925	56,314	941
<b>5</b>	Admin Asst, Director/Financial Asst	240					
<b>5</b>	Admin Asst, Senior Director	230, 240					
<b>5</b>	Specialist, Quality Assurance	240					
<b>5</b>	Specialist, Accounts Payable	240					
<b>5</b>	Specialist, Accounts Receivable	240					
<b>5</b>	Specialist, Contracts	240					
<b>5</b>	Specialist, Payroll	240					
<b>5</b>	Specialist, Purchasing	240					

## 2020-2021 Proposed Administrative Support Pay Plan

Harris County Dept. of Education

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	2.0% GPI	
<b>6</b>			<b>Hourly</b>	<b>\$22.48</b>	<b>\$28.10</b>	<b>\$33.72</b>	<b>\$0.56</b>
	Executive Asst, Asst Superintendent	240	<b>240 Days</b>	43,162	53,952	64,742	1,075
	Executive Asst, Board of Trustees	240					
	Secretary, Director	240					
<b>7</b>			<b>Hourly</b>	<b>\$26.08</b>	<b>\$32.60</b>	<b>\$39.12</b>	<b>\$0.65</b>
	Occupational Therapy Asst	162, 180	<b>162 Days</b>	33,800	42,250	50,700	842
	Physical Therapist Asst	162, 180	<b>180 Days</b>	37,555	46,944	56,333	936
<b>8</b>			<b>Hourly</b>	<b>\$30.00</b>	<b>\$37.49</b>	<b>\$44.98</b>	<b>\$0.75</b>
	Senior Executive Asst, Superintendent	240	<b>240 Days</b>	57,600	71,981	86,362	1,440

## 2020-2021 Proposed Instructional Support Pay Plan

Harris County Dept. of Education

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	2.0% GPI	
<b>1</b>			<b>Hourly</b>	<b>\$12.50</b>	<b>\$15.24</b>	<b>\$17.98</b>	<b>\$0.30</b>
	Educational Aide I - Schools	191	<b>190 Days</b>	19,000	23,165	27,330	456
	Teaching Asst - Head Start	190	<b>191 Days</b>	19,100	23,287	27,473	458
<b>2</b>			<b>Hourly</b>	<b>\$14.14</b>	<b>\$17.25</b>	<b>\$20.36</b>	<b>\$0.35</b>
	Educational Aide II - Schools	191	<b>191 Days</b>	21,606	26,358	31,110	535
	Teacher (CDA) - Early Head Start	218	<b>218 Days</b>	24,660	30,084	35,508	610
<b>3</b>			<b>Hourly</b>	<b>\$16.04</b>	<b>\$19.57</b>	<b>\$23.10</b>	<b>\$0.39</b>
	Educational Aide III - Schools	191	<b>191 Days</b>	24,509	29,903	35,297	596
<b>4</b>			<b>Hourly</b>	<b>\$20.46</b>	<b>\$24.07</b>	<b>\$27.68</b>	<b>\$0.48</b>
	Early Childhood Teacher - Early Head Start	218	<b>210 Days</b>	34,373	40,438	46,502	806
	Teacher - Head Start	210	<b>218 Days</b>	35,682	41,978	48,274	837

## 2020-2021 Instructional Support Placement Scale

Harris County Dept. of Education

Placement scales are used to establish a minimum rate for new hires based on experience approved by the district. Current employees may be paid above this placement scale. This scale is for placement of new hires only. Future wage increases are determined annually and are not guaranteed.

Range Position	2020-2021 Local Exp	Pay Grades			
		1	2	3	4
<b>Minimum</b>	<b>0</b>	\$12.50	\$14.14	\$16.04	\$20.46
	<b>1</b>	\$12.64	\$14.30	\$16.22	\$20.66
	<b>2</b>	\$12.77	\$14.45	\$16.39	\$20.83
	<b>3</b>	\$12.90	\$14.60	\$16.56	\$21.00
	<b>4</b>	\$13.03	\$14.75	\$16.73	\$21.17
	<b>5</b>	\$13.16	\$14.90	\$16.90	\$21.34
	<b>6</b>	\$13.29	\$15.05	\$17.07	\$21.51
	<b>7</b>	\$13.42	\$15.20	\$17.24	\$21.68
	<b>8</b>	\$13.55	\$15.35	\$17.41	\$21.85
	<b>9</b>	\$13.68	\$15.50	\$17.58	\$22.02
	<b>10</b>	\$13.81	\$15.65	\$17.75	\$22.19
	<b>11</b>	\$13.94	\$15.80	\$17.92	\$22.36
	<b>12</b>	\$14.07	\$15.95	\$18.09	\$22.53
	<b>13</b>	\$14.20	\$16.10	\$18.26	\$22.70
	<b>14</b>	\$14.33	\$16.25	\$18.43	\$22.87
	<b>15</b>	\$14.46	\$16.40	\$18.60	\$23.04
	<b>16</b>	\$14.59	\$16.55	\$18.77	\$23.21
	<b>17</b>	\$14.72	\$16.70	\$18.94	\$23.38
	<b>18</b>	\$14.85	\$16.85	\$19.11	\$23.55
	<b>19</b>	\$14.98	\$17.00	\$19.28	\$23.72
<b>Midpoint</b>	<b>20</b>	\$15.24	\$17.25	\$19.57	\$24.07
<b>Maximum</b>		\$17.98	\$20.36	\$23.10	\$27.68

## 2020-2021 Proposed Operations Support Pay Plan

Harris County Dept. of Education

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	2.0% GPI	
<b>1</b>			<b>Hourly</b>	<b>\$12.50</b>	<b>\$15.26</b>	<b>\$18.02</b>	<b>\$0.31</b>
	Cook	190, 218	<b>190 Days</b>	19,000	23,195	27,390	471
	Custodian	240	<b>218 Days</b>	21,800	26,613	31,427	541
	Housekeeper	190	<b>240 Days</b>	24,000	29,299	34,598	595
<b>2</b>			<b>Hourly</b>	<b>\$14.39</b>	<b>\$17.55</b>	<b>\$20.71</b>	<b>\$0.35</b>
	Clerk, Food Services	191	<b>191 Days</b>	21,988	26,816	31,645	535
	Courier	230, 240	<b>230 Days</b>	26,478	32,292	38,106	644
	Parking Monitor	240	<b>240 Days</b>	27,629	33,696	39,763	672
<b>3</b>			<b>Hourly</b>	<b>\$16.55</b>	<b>\$20.18</b>	<b>\$23.81</b>	<b>\$0.40</b>
	Maintenance Worker	240	<b>240 Days</b>	31,776	38,746	45,715	768
	Warehouseman	240					
<b>4</b>			<b>Hourly</b>	<b>\$19.26</b>	<b>\$23.21</b>	<b>\$27.16</b>	<b>\$0.46</b>
	Bus Driver	240	<b>240 Days</b>	36,979	44,563	52,147	883
	Specialist, Construction and Environmental	240					
	Technician I, Maintenance	240					
	Technician, Records Management	240					
<b>5</b>			<b>Hourly</b>	<b>\$23.67</b>	<b>\$27.85</b>	<b>\$32.03</b>	<b>\$0.56</b>
	Technician II, Maintenance	240	<b>240 Days</b>	45,446	53,472	61,498	1,075
	Technician, Transportation	240					
	Utility Craftsman II	240					
<b>6</b>			<b>Hourly</b>	<b>\$27.23</b>	<b>\$32.03</b>	<b>\$36.83</b>	<b>\$0.64</b>
	Senior Records Center Technician	240	<b>240 Days</b>	52,282	61,498	70,714	1,229
	Specialist, Maintenance Project	240					
	Technician III, Maintenance	240					

## 2020-2021 Operations Support Placement Scale

Harris County Dept. of Education

Placement scales are used to establish a minimum rate for new hires based on experience approved by the district. Current employees may be paid above this placement scale. This scale is for placement of new hires only. Future wage increases are determined annually and are not guaranteed.

Range Position	2020-2021 Local Exp	Pay Grades
		1
<b>Minimum</b>	<b>0</b>	\$12.50
	<b>1</b>	\$12.64
	<b>2</b>	\$12.77
	<b>3</b>	\$12.90
	<b>4</b>	\$13.03
	<b>5</b>	\$13.16
	<b>6</b>	\$13.29
	<b>7</b>	\$13.42
	<b>8</b>	\$13.55
	<b>9</b>	\$13.68
	<b>10</b>	\$13.81
	<b>11</b>	\$13.94
	<b>12</b>	\$14.07
	<b>13</b>	\$14.20
	<b>14</b>	\$14.33
	<b>15</b>	\$14.46
	<b>16</b>	\$14.59
	<b>17</b>	\$14.72
	<b>18</b>	\$14.85
	<b>19</b>	\$14.98
<b>Midpoint</b>	<b>20</b>	\$15.26
<b>Maximum</b>		\$18.02

## Detailed Market Comparison Tables

**Harris County Department of Education**  
**Teacher Stipend Comparisons, 2019-2020**

District	Student Enrollment	Master's Degree	Subject-Area Master's	Secondary Math	Secondary Science	Special Education General/Resource	Special Education Self-Contained	Bilingual	ESL
1 Aldine ISD	66,688	\$1,185		\$3,000	\$3,000	\$3,000	\$3,000	\$4,500	\$2,500
2 Alief ISD	45,374	\$500		\$4,500	\$4,500		\$2,000	\$4,500	
3 Cypress-Fairbanks ISD	116,512	\$2,000		\$4,000		\$2,000	\$2,000	\$2,500	\$1,000
4 Deer Park ISD	12,626	\$2,000					\$3,000	\$3,000	
5 Galena Park ISD	22,385	\$2,000		\$3,000	\$3,000	\$1,500	\$1,500	\$5,000	\$1,000
6 Goose Creek CISD	23,890	\$1,000	\$1,500	\$3,500	\$3,500		\$2,000	\$4,000	\$1,500
7 Houston ISD	204,873			\$675	\$675	\$675	\$1,250	\$5,000	
8 Humble ISD	44,802	\$1,000		\$3,000	\$3,000		\$1,500	\$4,500	\$500
9 Katy ISD	82,645	\$1,200				\$2,000	\$2,000	\$3,500	\$2,500
10 Klein ISD	53,866	\$1,000		\$2,000	\$2,000	\$1,000	\$1,000	\$4,500	
11 Pasadena ISD	52,518	\$1,000		\$3,000	\$3,000	\$1,000	\$2,080	\$3,120	\$450
12 Spring Branch ISD	34,651	\$1,000		\$3,000	\$3,000			\$3,500	
13 Spring ISD	35,083	\$1,000		\$3,000	\$3,000		\$2,000	\$4,200	
14 Tomball ISD	18,178	\$1,000					\$1,000	\$3,500	
<b>Harris County Department of Education</b>		<b>N/A</b>	<b>\$1,000</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$1,500</b>		<b>\$4,200</b>	
<b>Median Stipend</b>		<b>\$1,000</b>	<b>\$1,500</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$1,500</b>	<b>\$2,000</b>	<b>\$4,100</b>	<b>\$1,000</b>
<b>Average Stipend</b>		<b>\$1,222</b>	<b>\$1,500</b>	<b>\$2,970</b>	<b>\$2,868</b>	<b>\$1,596</b>	<b>\$1,872</b>	<b>\$3,951</b>	<b>\$1,350</b>
<b>Count</b>		<b>13</b>	<b>1</b>	<b>11</b>	<b>10</b>	<b>7</b>	<b>13</b>	<b>14</b>	<b>7</b>

**Footnotes:**

Special Education General/Resource:

- Cypress-Fairbanks ISD - \$500-\$2000 / SpEd Permit = \$500
- Houston ISD - Critical Shortage Retention - Special Education
- Katy ISD - AB, PASS, Autism, Life Skills
- Klein ISD - paid for all sped
- Pasadena ISD - 1000 Resource Inclusion; 650 homebound

Special Education Self-Contained:

- Aldine ISD - Critical Need Stipend
- Alief ISD - Structured, DC, Reach, Asperger
- Cypress-Fairbanks ISD - Value was copied from general SpEd.
- Deer Park ISD - Most severely handicapped students
- Galena Park ISD - special ed, life skills, resource
- Goose Creek CISD - SILC / BSP
- Houston ISD - \$500 - \$1,250 depending on number of years
- Humble ISD - Alternative Behavior, Autism Classes
- Katy ISD - Team Lead
- Klein ISD - paid for all sped
- Pasadena ISD - \$2,080 PPCD, SUCCESS
- Spring ISD - CASE/adaptive behavior
- Tomball ISD - PASS, PALS, PPCD, Dev, Adap PE, SLL

**Harris County Department of Education**  
**Exempt Market - Salary Comparisons, 2019-2020**

**Administrative & Professional**

Positions Sorted by Benchmark Position

	Benchmark Position	District Job Title	Diff in Days	Note	Districts Reporting	2019-2020 Market Salary	2019-2020 District Salary	2019-2020 District Salary Compared to Market	2019-2020 District Pay Range Midpoint	2019-2020 Pay Range Midpoint Compared to Market
1	Accountant (Degreed)	Accountant, Staff	12	C	14	\$72,012	\$62,930	87%	\$66,314	92%
2	Accountant III	Senior Accountant, Business Services		NS		\$85,900	\$79,340	92%	\$92,230	107%
3	Assistant Principal - MS	Asst Principal, Schools	1	M	14	\$79,360	\$76,823	97%	\$80,701	102%
4	Asst Director, Academic Services, Head Start 75P	Asst Directors, Head Start	-20	HS	8	\$87,971	\$90,175	103%	\$92,230	105%
5	Benefits Administrator	Coordinator Benefits		NS		\$66,379	\$63,000	95%	\$66,314	100%
6	Budget Analyst III	Budget & Investment Analyst		NS		\$94,751	\$100,986	107%	\$92,230	97%
7	Chief Academic Officer	Asst Superintendent, Academic Support Services	10	M	12	\$174,769	\$172,659	99%	\$177,581	102%
8	Chief Facilities and Operations Officer	Executive Director, Facilities	7	M	14	\$170,910	\$154,673	91%	\$155,772	91%
9	Chief Financial Officer	Asst Superintendent, Business Services	5	M	13	\$185,806	\$183,663	99%	\$177,581	96%
10	Chief Human Resources Officer	Executive Director, HR	5	M	13	\$181,050	\$164,654	91%	\$155,772	86%
11	Communications Officer	Chief Communication Officer	10	M	13	\$136,584	\$159,673	117%	\$155,772	114%
12	Construction Project Manager	Director, Construction/Facilities		NS		\$110,558	\$108,154	98%	\$105,142	95%
13	Contracts Specialist, Sr	Contract Manager - Choice Partners		NS		\$84,823	\$72,975	86%	\$80,904	95%
14	Contracts Supervisor	Asst Director, Choice Partners		NS		\$97,473	\$99,465	102%	\$92,230	95%
15	Coordinator Family Services, Head Start, 75P	Coordinator Family Services, Head Start	-15	HS	28	\$55,467	\$55,282	100%	\$63,551	115%
16	Director of Curriculum/Instruction	Director, Curriculum & Compliance Services	10	M	13	\$125,889	\$121,837	97%	\$119,861	95%
17	Director of Finance/Business Manager	Chief Accounting Officer	5	M	13	\$119,624	\$116,000	97%	\$119,861	100%
18	Director of Maintenance	Director, Maintenance/Facilities	5	M	10	\$125,167	\$94,277	75%	\$105,142	84%
19	Director of Purchasing	Director, Purchasing	5	M	13	\$101,878	\$121,277	119%	\$119,861	118%
20	Director of Research, Evaluation, & Accountability	Director, Research and Evaluation	5	M	13	\$127,304	\$117,656	92%	\$119,861	94%
21	HR Generalist	Coordinator, HR; Generalist, HR		NS		\$72,048	\$71,367	99%	\$66,314	92%
22	Instructional Coordinator	Curriculum Director, ELA/SS/Math/Sped/Science	-26	M	11	\$85,810	\$93,154	109%	\$87,618	102%

**Harris County Department of Education**  
**Exempt Market - Salary Comparisons, 2019-2020**

**Administrative & Professional**

Positions Sorted by Benchmark Position

	Benchmark Position	District Job Title	Diff in Days	Note	Districts Reporting	2019-2020 Market Salary	2019-2020 District Salary	2019-2020 District Salary Compared to Market	2019-2020 District Pay Range Midpoint	2019-2020 Pay Range Midpoint Compared to Market	
23	Principal - MS	Principal, Schools	14	M	14	\$109,367	\$115,836	106%	\$119,861	110%	
24	Program Coordinator, Head Start	Coordinator, Education & Special Svcs, HS	2	HS	25	\$64,563	\$54,707	85%	\$63,551	98%	
25	Research Analyst	Coordinator, Research		NS		\$62,191	\$62,715	101%	\$66,314	107%	
26	Site Asst. Manager Head Start, 75P	Asst Center Manager, Head Start	5	HS	5	\$40,000	\$42,769	107%	\$45,257	113%	
27	Site Manager Head Start, 75P	Center Manager Head Start	-5	HS	25	\$49,869	\$55,529	111%	\$63,551	127%	
<b>District Comparison to Market</b>								<b>2019-2020 Pay</b>	<b>99%</b>	<b>Plan</b>	<b>101%</b>

**Notes**

- M** Market salary is median of reporting comparison districts
- C** Market salary is average of non-school and school markets
- NS** Market salary is median value of non-school market

Summary of Pay Comparisons to Market		
	Above (Over 110%)	3
	At market (90% - 110%)	20
	Below (Less than 90%)	4

**Harris County Department of Education**  
**Exempt Market - Salary Comparisons, 2019-2020**

Prof

Positions Sorted by Benchmark Position

Benchmark Position	District Job Title	Diff in Days	Note	Districts Reporting	2019-2020 Market Salary	2019-2020 District Salary	2019-2020 District Salary Compared to Market	2019-2020 District Pay Range Midpoint	2019-2020 Pay Range Midpoint Compared to Market	
1 Behavior Specialist	Behavior Intervention Specialist	3	M	13	\$73,384	\$70,256	96%	\$72,360	99%	
2 Instructional Coach (Campus Level)	Instructional Coach	13	M	10	\$63,398	\$65,000	103%	\$72,360	114%	
3 Licensed Specialist in School Psychology	LSSP	3	M	13	\$71,197	\$83,108	117%	\$72,360	102%	
4 Nurse (RN)	Nurse	1	C	14	\$63,997	\$64,132	100%	\$63,985	100%	
5 Occupational Therapist	Occupational Therapist	-8	C	10	\$70,868	\$72,569	102%	\$74,893	106%	
6 Physical Therapist	Physical Therapist	-9	C	10	\$73,192	\$76,295	104%	\$74,893	102%	
7 School Counselor - MS	Counselor	0	M	14	\$72,440	\$69,135	95%	\$74,860	103%	
8 Music Therapist	Music Therapist		NS		\$51,245	\$60,302	118%	\$60,300	118%	
<b>District Comparison to Market</b>							<b>2019-2020 Pay</b>	<b>104%</b>	<b>Plan</b>	<b>106%</b>

**Notes**

- M** Market salary is median of reporting comparison districts
- C** Market salary is average of non-school and school markets
- NS** Market salary is median value of non-school market

Summary of Pay Comparisons to Market		
	Above (Over 110%)	2
	At market (90% - 110%)	6
	Below (Less than 90%)	-

**Harris County Department of Education**  
**Exempt Market - Salary Comparisons, 2019-2020**

Positions Sorted by Benchmark Position

Tech

	Benchmark Position	District Job Title	Diff in Days	Note	Districts Reporting	2019-2020 Market Salary	2019-2020 District Salary	2019-2020 District Salary Compared to Market	2019-2020 District Pay Range Midpoint	2019-2020 Pay Range Midpoint Compared to Market	
1	Director of Instructional Technology	Director - Technology Support Services	5	M	11	\$125,419	\$127,754	102%	\$125,138	100%	
2	Help Desk Technician	Help Desk Analyst I	5	C,X	11	\$24.54	\$30.56	125%	\$27.68	113%	
3	Network Administrator	Information Security Officer	7	C	14	\$87,317	\$95,000	109%	\$90,720	104%	
4	Systems Programmer/Analyst - Entry	Systems Analyst	5	C	11	\$76,935	\$85,352	111%	\$90,720	118%	
5	Systems Programmer/Analyst - Senior	Senior Systems Analyst	7	C	12	\$98,174	\$98,733	101%	\$103,421	105%	
6	Network Manager	Manager Operations Support		NS		\$107,810	\$100,000	93%	\$113,762	106%	
7	Social Media Specialist	Multimedia Specialist		NS		\$29.29	\$31.05	106%	\$33.50	114%	
8	Programmer II	Software Developer		NS		\$86,246	\$89,852	104%	\$90,720	105%	
9	Programmer III	Senior Software Developer		NS		\$105,129	\$97,036	92%	\$103,420	98%	
10	Graphic Designer	Graphic Designer		NS		\$31.56	\$31.39	99%	\$33.50	106%	
11	Manager Help Desk	Manager Help Desk		NS		\$87,991	\$97,843	111%	\$90,720	103%	
12	Applications Programmer IV (7+ yrs)	Manager Applications		NS		\$115,500	\$104,268	90%	\$113,762	98%	
<b>District Comparison to Market</b>								<b>2019-2020 Pay</b>	<b>102%</b>	<b>Plan</b>	<b>105%</b>

**Notes**

- M** Market salary is median of reporting comparison districts
- C** Market salary is average of non-school and school markets
- NS** Market salary is median value of non-school market
- X** Market comparison is excluded from overall counts and averages

Summary of Pay Comparisons to Market		
	Above (Over 110%)	2
	At market (90% - 110%)	9
	Below (Less than 90%)	-

**Harris County Department of Education  
Nonexempt Market - Rate Comparisons, 2019-2020**

**Administrative Support**

Positions Sorted by Benchmark Position

Benchmark Position	District Job Title	Note	Districts Reporting	2019-2020 Market Rate	2019-2020 District Rate	2019-2020 District Rate Compared to Market	2019-2020 District Pay Range Midpoint	2019-2020 Pay Range Midpoint Compared to Market	
1 Accounts Payable Clerk	Specialist, Accounts Payable	C	14	\$22.45	\$22.62	101%	\$24.15	108%	
2 Campus Secretary	Campus Clerk	M	6	\$16.71	\$19.05	114%	\$16.81	101%	
3 Director Secretary	Secretary, Director	M	14	\$20.96	\$22.11	105%	\$21.53	103%	
4 Executive Administrative Secretary	Executive Asst, Asst Superintendent	M	14	\$27.45	\$28.77	105%	\$27.77	101%	
5 General Clerk II	Clerks (PG 3)	NS		\$18.49	\$18.11	98%	\$18.64	101%	
6 Occupational Therapy Asst	Occupational Therapy Asst	NS		\$28.27	\$33.85	120%	\$32.22	114%	
7 Payroll Clerk	Specialist, Payroll	C	14	\$23.58	\$26.64	113%	\$24.15	102%	
8 Physical Therapy Asst	Physical Therapy Asst	NS		\$27.57	\$33.91	123%	\$32.22	117%	
9 Principal Secretary - MS	Secretary, Principal	M	14	\$20.66	\$23.18	112%	\$21.53	104%	
10 Purchasing Clerk	Specialist, Purchasing	C	13	\$22.32	\$22.99	103%	\$24.15	108%	
11 Receptionist - Central Office	Receptionist	M	14	\$16.49	\$16.84	102%	\$15.57	94%	
12 Superintendent Secretary	Senior Executive Asst, Superintendent	M	14	\$37.44	\$36.77	98%	\$32.22	86%	
<b>District Comparison to Market</b>						<b>2019-2020 Pay</b>	<b>108%</b>	<b>Plan</b>	<b>103%</b>

**Notes**

- M** Market salary is median of reporting comparison districts
- C** Market salary is average of non-school and school markets
- NS** Market salary is median value of non-school market

Summary of Pay Comparisons to Market	
Above (Over 110%)	5
At market (90% - 110%)	7
Below (Less than 90%)	-

**Harris County Department of Education**  
**Nonexempt Market - Minimum Comparisons, 2019-2020**

Positions Sorted by Benchmark Position

**Administrative Support**  
*Rate Minimums*

	Benchmark Position	District Job Title	Note	Districts Reporting	2019-2020 Market Rate Minimum	2019-2020 District Rate Minimum	2019-2020 District Minimum Compared to Market
1	Accounts Payable Clerk	Specialist, Accounts Payable	M	14	\$17.20	\$19.32	112%
2	Campus Secretary	Campus Clerk	M	6	\$14.47	\$13.45	93%
3	Director Secretary	Secretary, Director	M	14	\$17.64	\$17.23	98%
4	Executive Administrative Secretary	Executive Asst, Asst Superintendent	M	14	\$22.67	\$22.22	98%
5	Payroll Clerk	Specialist, Payroll	M	14	\$17.67	\$19.32	109%
6	Principal Secretary - MS	Secretary, Principal	M	14	\$17.61	\$17.23	98%
7	Purchasing Clerk	Specialist, Purchasing	M	13	\$18.07	\$19.32	107%
8	Receptionist - Central Office	Receptionist	M	14	\$14.06	\$12.45	89%
9	Superintendent Secretary	Senior Executive Asst, Superintendent	M	14	\$27.57	\$25.78	94%
<b>District Comparison to Market</b>						<b>Plan</b>	<b>100%</b>

**Notes**

M Market minimum is median of reporting comparison districts

Summary of Minimum Comparisons to Market	
Above (Over 110%)	1
At market (90% - 110%)	7
Below (Less than 90%)	1

**Haris County Depart of Ed**  
**Nonexempt Market - Rate Comparisons, 2019-2020**

**Instructional Support**

Positions Sorted by Benchmark Position

	Benchmark Position	District Job Title	Note	Districts Reporting	2019-2020 Market Rate	2019-2020 District Rate	2019-2020 District Rate Compared to Market	2019-2020 District Pay Range Midpoint	2019-2020 Pay Range Midpoint Compared to Market
1	Early Head Start Teacher (degreed)	Teacher, Early Head Start	HS	14	\$17.06	\$15.66	92%	\$16.98	100%
2	Special Education Aide - Self-Contained	Educational Aide III - Schools	M	13	\$14.73	\$20.02	136%	\$19.26	131%
3	Teacher Aide, Head Start	Teaching Asst, Head Start (PG 1)	HS	24	\$11.88	\$12.80	108%	\$15.00	126%
<b>District Comparison to Market</b>						<b>2019-2020 Pay</b>	<b>112%</b>	<b>Plan</b>	<b>119%</b>

**Notes**

**M** Market salary is median of reporting comparison districts

**HS** Market salary is median value of Head Start survey responses

Summary of Pay Comparisons to Market		
	Above (Over 110%)	1
	At market (90% - 110%)	2
	Below (Less than 90%)	-

**Haris County Depart of Ed**  
**Nonexempt Market - Minimum Comparisons, 2019-2020**

Positions Sorted by Benchmark Position

**Instructional Support**  
*Rate Minimums*

Benchmark Position		District Job Title	Note	Districts Reporting	2019-2020 Market Rate Minimum	2019-2020 District Rate Minimum	2019-2020 District Minimum Compared to Market
1	Early Head Start Teacher (degreed)	Teacher, Early Head Start	HS	14	\$16.50	\$13.92	<b>84%</b>
2	Special Education Aide - Self-Contained	Educational Aide III - Schools	M	12	\$13.30	\$15.79	<b>119%</b>
3	Teacher Aide, Head Start	Teaching Asst, Head Start (PG 1)	HS	24	\$11.22	\$12.30	<b>110%</b>
<b>District Comparison to Market</b>						<b>Plan</b>	<b>104%</b>

**Notes**

- M** Market minimum is median of reporting comparison districts
- HS** Market salary is median value of Head Start survey responses

<b>Summary of Minimum Comparisons to Market</b>	Above (Over 110%)	1
	At market (90% - 110%)	1
	Below (Less than 90%)	1

**Haris County Depart of Ed**  
**Nonexempt Market - Rate Comparisons, 2019-2020**

**Operations Support**

Positions Sorted by Benchmark Position

	Benchmark Position	District Job Title	Note	Districts Reporting	2019-2020 Market Rate	2019-2020 District Rate	2019-2020 District Rate Compared to Market	2019-2020 District Pay Range Midpoint	2019-2020 Pay Range Midpoint Compared to Market	
1	Bus Driver	Bus Driver	M	14	\$19.33	\$22.00	<b>114%</b>	\$22.82	<b>118%</b>	
2	Cafeteria Worker	Cook	C	14	\$12.65	\$13.94	<b>110%</b>	\$15.00	<b>119%</b>	
3	Carpenter	Technician I, Maintenance	C	14	\$22.86	\$20.64	<b>90%</b>	\$22.82	<b>100%</b>	
4	Custodian	Custodian	C	14	\$12.21	\$14.37	<b>118%</b>	\$15.00	<b>123%</b>	
5	General Maintenance Worker	Maintenance Worker	C	12	\$20.05	\$16.42	<b>82%</b>	\$19.84	<b>99%</b>	
6	HVAC Mechanic (Licensed)	Technician III, Maintenance	C	13	\$27.18	\$29.92	<b>110%</b>	\$31.49	<b>116%</b>	
7	Vehicle Mechanic	Technician, Transportation	C	14	\$23.64	\$29.17	<b>123%</b>	\$27.38	<b>116%</b>	
8	Warehouse Assistant	Warehouseman	C	10	\$16.05	\$17.36	<b>108%</b>	\$19.84	<b>124%</b>	
<b>District Comparison to Market</b>							<b>2019-2020 Pay</b>	<b>107%</b>	<b>Plan</b>	<b>114%</b>

**Notes**

- M** Market salary is median of reporting comparison districts
- C** Market salary is average of non-school and school markets

Summary of Pay Comparisons to Market		
	Above (Over 110%)	3
	At market (90% - 110%)	4
	Below (Less than 90%)	1

**Haris County Depart of Ed**  
**Nonexempt Market - Minimum Comparisons, 2019-2020**

Positions Sorted by Benchmark Position

**Operations Support**  
*Rate Minimums*

Benchmark Position		District Job Title	Note	Districts Reporting	2019-2020 Market Rate Minimum	2019-2020 District Rate Minimum	2019-2020 District Minimum Compared to Market
1	Bus Driver	Bus Driver	M	13	\$17.16	\$18.94	<b>110%</b>
2	Cafeteria Worker	Cook	M	13	\$10.72	\$12.00	<b>112%</b>
3	Carpenter	Technician I, Maintenance	M	14	\$18.41	\$18.94	<b>103%</b>
4	Custodian	Custodian	M	13	\$10.62	\$12.00	<b>113%</b>
5	General Maintenance Worker	Maintenance Worker	M	12	\$14.34	\$16.27	<b>113%</b>
6	HVAC Mechanic (Licensed)	Technician III, Maintenance	M	13	\$21.39	\$26.77	<b>125%</b>
7	Vehicle Mechanic	Technician, Transportation	M	14	\$18.53	\$23.27	<b>126%</b>
8	Warehouse Assistant	Warehouseman	M	9	\$14.33	\$16.27	<b>114%</b>
<b>District Comparison to Market</b>						<b>Plan</b>	<b>115%</b>

**Notes**

**M** Market minimum is median of reporting comparison districts

<b>Summary of Minimum Comparisons to Market</b>	Above (Over 110%)	6
	At market (90% - 110%)	2
	Below (Less than 90%)	-



# Harris County Department of Education Pay System Review

Erin Kolecki

June 24, 2020



*This information is provided for educational purposes only to facilitate a general understanding of the law or other regulatory matter. This information is neither an exhaustive treatment on the subject nor is this intended to substitute for the advice of an attorney or other professional advisor. Consult with your attorney or professional advisor to apply these principles to specific fact situations*

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# TASB Pay Study Process

## Data Collection

Pay data & processes

Kick-off discussions



## Market Pay Review

Gather market data

Match common jobs



## Build Models for Improvement

Align pay structures

Adjust employee pay



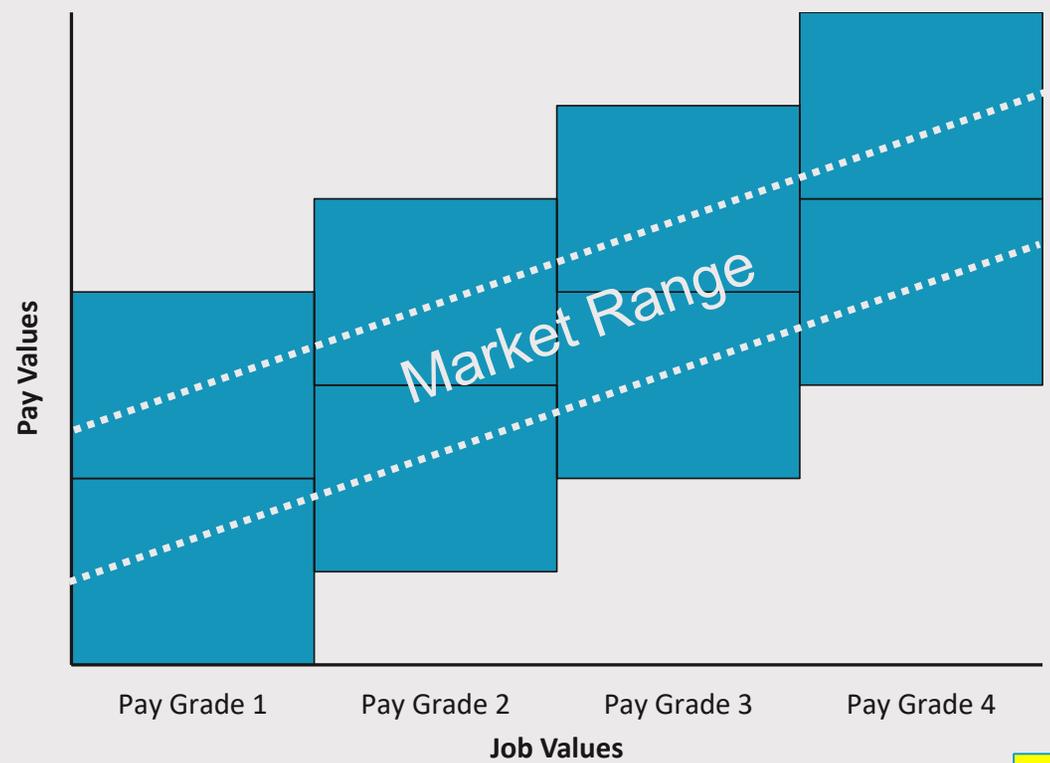
# Pay System Controls

## Pay Range Control Points

Maximum Rates –  
maximum pay for job value

Midpoint Rates –  
market target pay for job value

Minimum Rates –  
lowest pay for job value





# Market Districts

District	Enrollment	Teachers	Exempt	Nonexempt
<b>HCDE</b>				
Aldine ISD	66,688	X	X	X
Alief ISD	45,374	X	X	X
Cypress-Fairbanks ISD	116,512	X	X	X
Deer Park ISD	12,626	X	X	X
Galena Park ISD	22,385	X	X	X
Goose Creek CISD	23,890	X	X	X
Houston ISD	204,873	X	X	X
Humble ISD	44,802	X	X	X
Katy ISD	82,645	X	X	X
Klein ISD	53,866	X	X	X
Pasadena ISD	52,518	X	X	X
Spring Branch ISD	34,651	X	X	X
Spring ISD	35,083	X	X	X
Tomball ISD	18,178	X	X	X



## Other Market Sources

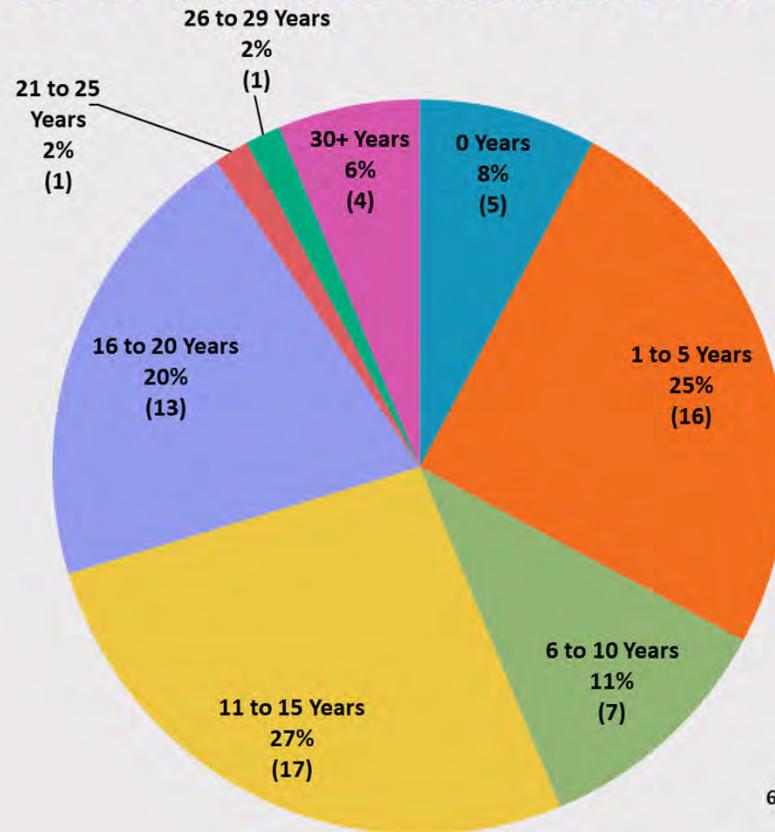
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- Economic Research Institute for Houston metro area
- CompAnalyst for Houston metro area



# Teachers – Demographics

## Experience of Current Instructional Staff, 2019-20

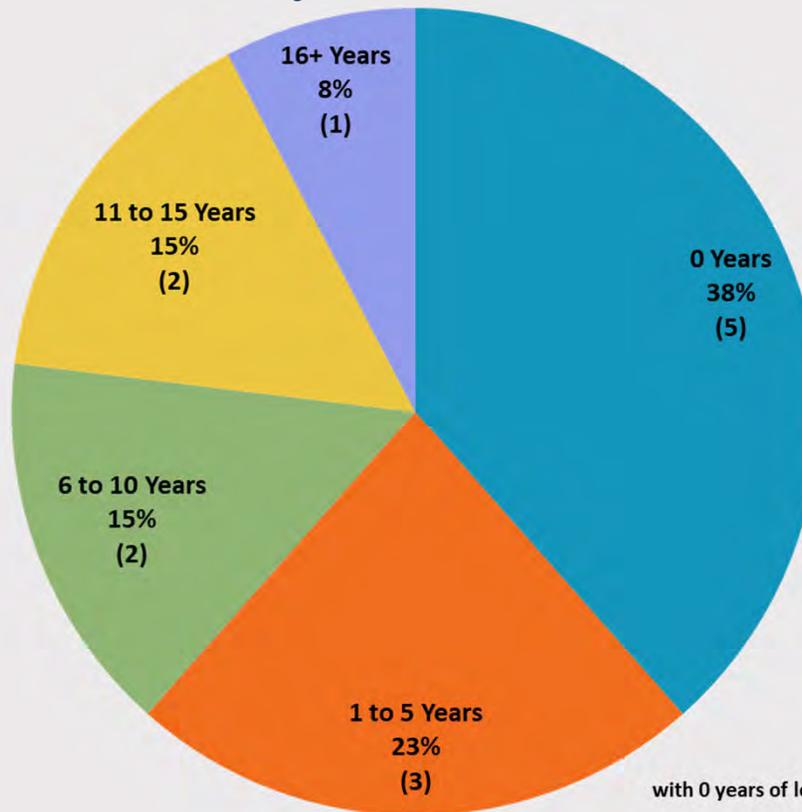


64 Instructional Staff



# Teachers – Demographics

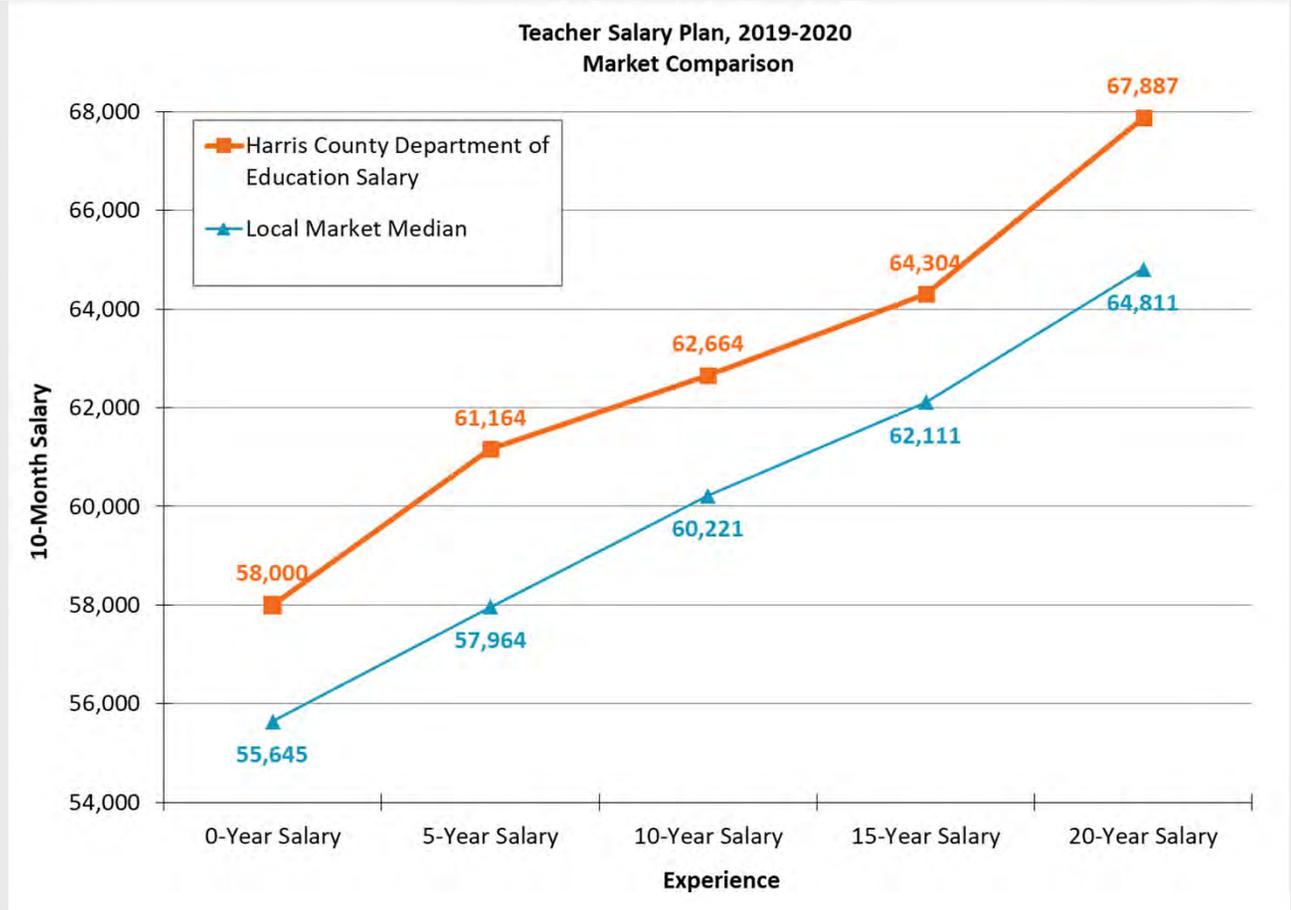
Experience of Newly Hired Instructional Staff, 2019-20



13 Instructional Staff  
with 0 years of local experience in 2019-2020



# Teachers – Market Salaries





# Teachers – Market Salaries

	0 - Years	5 - Years	10 - Years	15 - Years	20 - Years	Average Salary
<b>HCDE Salary</b>	\$58,000	\$61,164	\$62,664	\$64,304	\$67,887	\$65,200
<b>Local Market Median</b>	\$55,645	\$57,964	\$60,221	\$62,111	\$64,811	\$60,696
<b>% Difference from Market</b>	104%	106%	104%	104%	105%	107%
<b>Difference from Market</b>	\$2,356	\$3,201	\$2,444	\$2,193	\$3,076	\$4,504
<b>Rank Order</b>	1	1	3	3	2	1



# Teachers – Market Stipends

Stipend	HCDE	Median Stipend	Districts Reporting
General Master's Degree	\$1,000	\$1,000	13 of 14
Secondary Math	\$3,500	\$3,000	11 of 14
Secondary Science	\$3,500	\$3,000	10 of 14
Bilingual	\$4,200	\$4,100	14 of 14
Special Education General / Resource	\$1,500	\$1,500	7 of 14
Special Education Self-Contained	--	\$2,000	13 of 14



# Exempt – Market Salaries

Pay Group	Employee Pay to Market	Pay Grade Midpoint to Market	Number of Benchmarks
Administrative	99%	101%	27
Professional	104%	106%	8
Technology	102%	105%	11



# Nonexempt – Market Salaries

Pay Group	Employee Pay to Market	Pay Grade Midpoint to Market	Pay Grade Minimum to Market	Number of Benchmarks
<b>Administrative Support</b>	108%	103%	100%	12
<b>Instructional Support</b>	112%	119%	104%	3
<b>Operations Support</b>	107%	114%	115%	8



## \$15 Minimum Wage - Market

Benchmark Position	HCDE Job Title	Market Rate Minimum	HCDE Rate Minimum	HCDE Minimum Compared to Market
<b>Teacher Aide, Head Start</b>	Teaching Asst, Head Start	\$11.22	\$12.30	110%
<b>Custodian</b>	Custodian	\$10.62	\$12.00	113%



## \$15 Minimum Wage Option

---

- Adjustments to minimum
- Placement scale adjustments
- Nonexempt pay structures become more compressed
- Cost - \$901,695



# Recommendation 1

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Implement pay structure adjustments to align with market

- Pay ranges aligned with market
- Adjust pay grade placement of identified positions
- Add pay grade 8 to administrative support pay plan



## Recommendation 2

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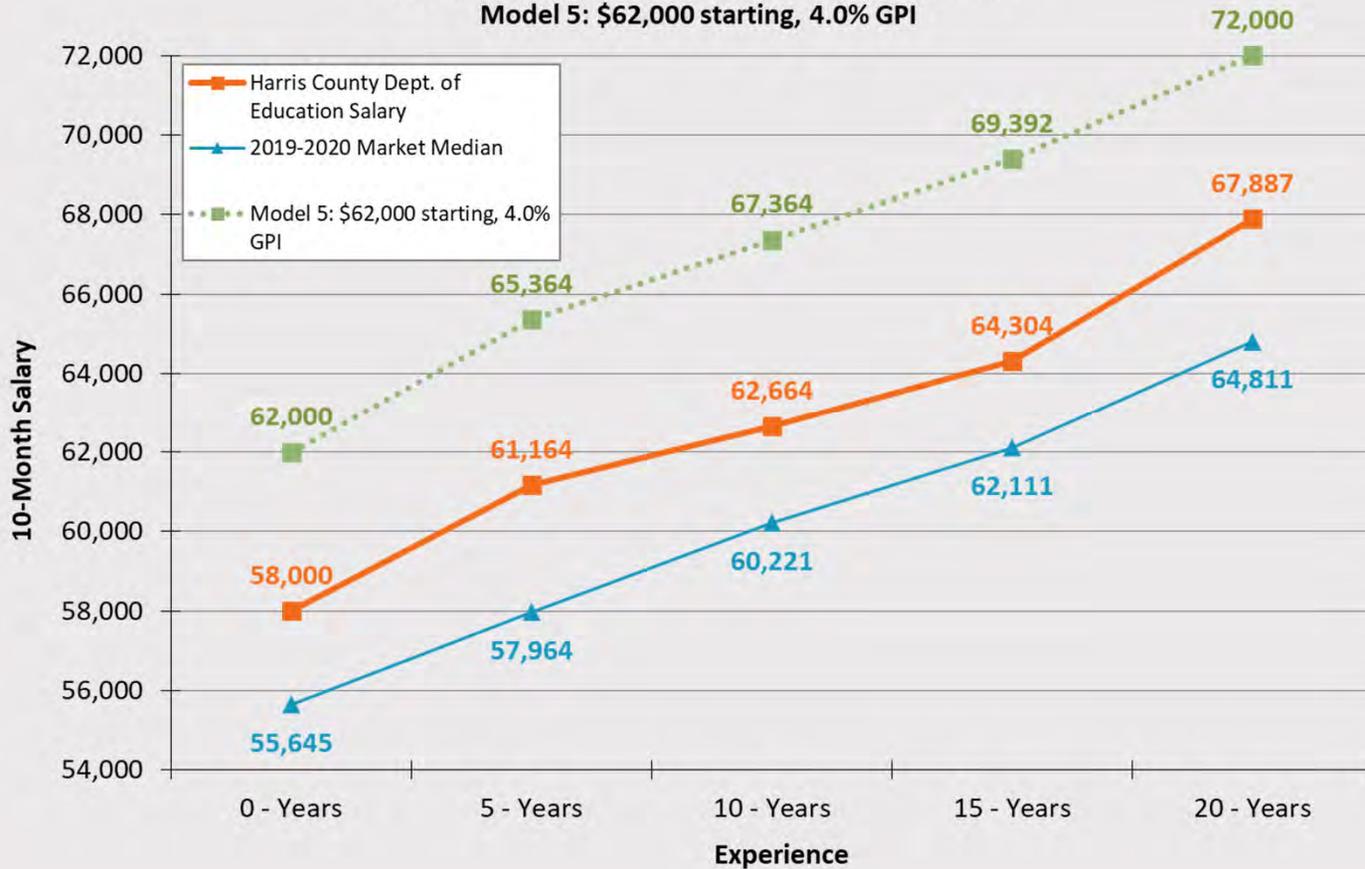
Adopt a general pay increase (GPI) to maintain market position

- 4.0% (\$2,400) for teachers, calculated as a percentage of market median salary
- 2.0% of midpoint for all other job groups



# Recommendation 2

Teacher Salary Plan 2019-2020 Market Comparison  
Model 5: \$62,000 starting, 4.0% GPI





## Recommendation 3

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Provide adjustments to address market differences and maintain equity

- Bring to minimum
- Teacher pay equity adjustments
- Placement scale adjustments
- Market equity adjustments



## Recommendation 4

---

Improve pay equity and budget management by maintaining pay for employees who are above proposed pay grade maximums.

- Maintain salaries and provide no-or smaller-general pay increases to employees paid above the new pay grade maximums.
- Cost models include itemized lines indicating the cost for a full general pay increase.



# Cost Model (variable GPI)

Pay Group	General Pay Increase %	General Pay Increase	Adjustments	Estimated Total Increase
Teachers	4%	\$154,386	\$77,091	\$231,478
Administrative	2%	\$320,074	\$28,777	\$348,851
Professional	2%	\$177,159	\$36,855	\$214,014
Technology	2%	\$39,302	\$0	\$39,302
Administrative Support	2%	\$96,388	\$715	\$97,103
Instructional Support	2%	\$117,368	\$59,363	\$176,731
Operations Support	2%	\$51,660	\$11,751	\$63,441
<b>Total</b>		<b>\$956,337</b>	<b>\$214,552</b>	<b>\$1,170,890</b>
	<b>% of Costs</b>	<b>2.3%</b>	<b>0.5%</b>	<b>2.8%</b>

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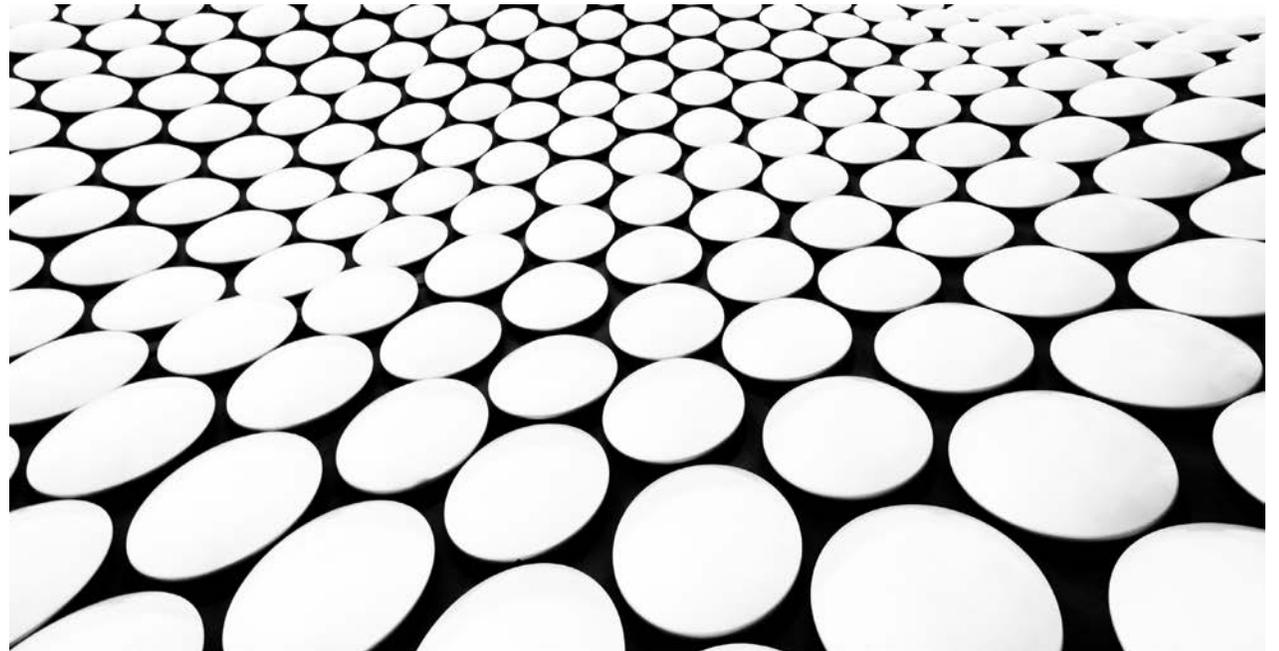


# CAPITAL IMPROVEMENT PLAN

FY 2020-2025

James Colbert Jr. Superintendent  
Dr. Jesus J. Amezcua, Assistant Supt for  
Business

June 22, 2020



# Agenda

A Capital Improvement Plan has four basic components

1. **The need – The 4 Big Projects -**
2. **The ability to issue debt -CAPACITY - HCDE Financial Condition**
3. **The structure – PFC, Maintenance Notes and Bonds**
4. **The market - Municipal Market and the Treasury Market –**
5. **The implementation – The process -**

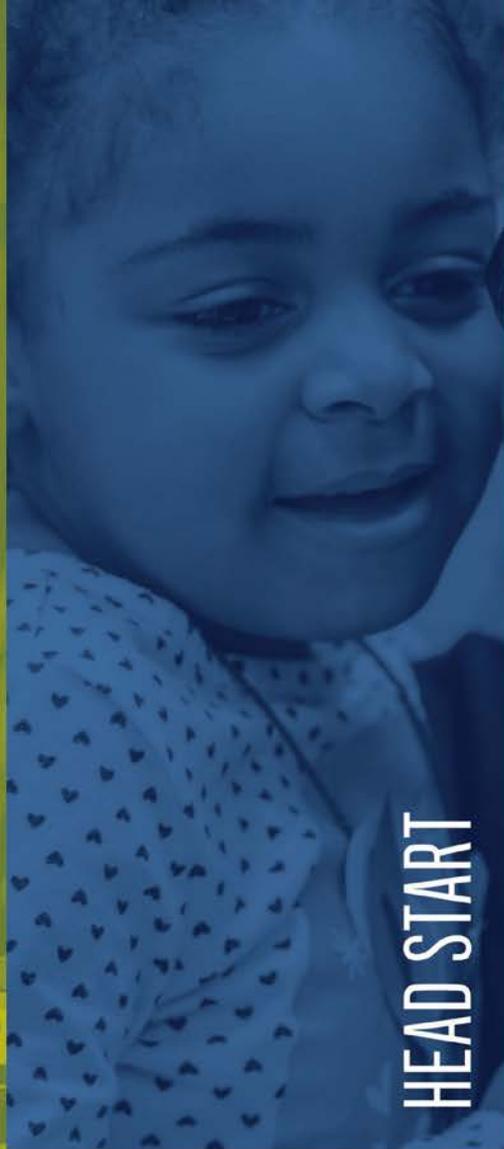




ADULT EDUCATION



CASE FOR KIDS



HEAD START



SPECIAL SCHOOLS



THERAPY SERVICES

**– INTERNAL  
UPDATE –  
WHAT IS THE  
HCDE’S  
FINANCIAL  
CONDITION  
AS OF MAY 31,  
2020?**



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**INTERIM FINANCIAL REPORTS (Unaudited)**  
**GENERAL FUNDS 100-199 BALANCE SHEET**  
 Fiscal year to date: May 31, 2020

➤ **Excellent Cash Flow**

➤ **Excellent Equity**

➤ **Low Liabilities**

➤ **Positive Business Model**

	ACTUAL
<b>ASSETS</b>	
Cash and Temporary Investments	\$ 40,648,242
Property Taxes-Delinquent at September 1, 2019	817,041
Less: Allowances for Uncollectible Taxes	(16,341)
Due from Federal Agencies	8,295
Other Receivables	3,144,450
Inventories	148,004
Deferred Expenditures	-
Other Prepaid Items	37,831
<b>TOTAL ASSETS:</b>	<b>\$ 44,787,523</b>
<b>LIABILITIES</b>	
Accounts Payable	165,906
Bond Interest Payable	-
Due to Other Funds	-
Accrued Wages	-
Payroll Deductions	1,151,257
Due to Other Governments	1,371
Deferred Revenue	809,941
<b>TOTAL LIABILITIES:</b>	<b>\$ 2,128,475</b>
<b>FUND EQUITY</b>	
Unassigned Fund Balance	20,407,937
Non-Spendable Fund Balance	169,805
Restricted Fund Balance	-
Committed Fund Balance	2,014,976
Assigned Fund Balance	9,499,397
Excess(Deficiency) of Revenues & Other Resources Over(Under) Expenditures & Other Uses	10,044,643
<b>TOTAL FUND EQUITY:</b>	<b>\$ 42,136,758</b>
Fund Balance Appropriated Year-To-Date	522,290
<b>TOTAL LIABILITIES, FUND EQUITY, AND FUND BALANCE APPROPRIATED TO DATE:</b>	<b>\$ 44,787,523</b>

**Financial Strength Indicator: Working Capital**

Total Current Assets	44,787,523		
=		=	<b>42,659,048</b>
- Total Current Liabilities	- 2,128,475		

**Efficient Leverage Indicator**

Unassigned Fund Balance	20,407,937		
=		=	<b>48 %</b>
Total Fund Balance	42,659,048		

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**INTERIM FINANCIAL REPORTS (Unaudited)**  
**REVENUES UPDATE - FY 2020 CUSTOMER FEES/CHARGES**  
 Fiscal year to date: May 31, 2020

**FEE FOR  
 SERVICES  
 REVENUE IN  
 GENERAL FUND  
 AS OF MAY 31,  
 2020**

	(a) BUDGET	(b) YTD ACTUAL	% REALIZED (b)/(a)
<b>REVENUES-CUSTOMER FEES &amp; CHARGES</b>			
Educ Cert & Prof Advance	409,210	74,975	18%
Business Support Services	100,000	135,373	135%
Center for Safe & Secure Schools	572,750	269,928	47%
Ctr A/S Summ & Exp Learn	86,700	71,869	83%
Department-Wide	69,000	-	0%
Facilities			
Records Management Services	1,826,425	1,119,221	61%
The Teaching and Learning Center			
Bilingual Education	85,000	31,155	37%
Digital Education and Innovation	483,919	396,341	82%
Early Childhood Winter Conference	100,000	89,850	90%
English Language Arts	155,000	80,017	52%
Math	186,150	53,755	29%
Professional Development	-	11,382	N/A
Science	91,000	11,140	12%
Social Studies	47,900	2,300	5%
Speaker Series	143,970	31,565	22%
Special Education	69,000	16,988	25%
Research & Evaluation Institute	106,688	39,750	37%
Texas Center for Grants Development	1,000	930	93%
Scholastic Arts	10,000	19,287	193%
Special Schools & Services			
Academic and Behavior School East	3,469,001	3,503,000	101%
Academic and Behavior School West	3,193,600	2,647,775	83%
Fortis Academy	196,250	275,000	140%
Highpoint East School	2,094,473	2,049,853	98%
Technology			
Technology Support Services	18,203	-	0%
School Based Therapy Services	10,033,388	8,856,978	88%
<b>Total Revenues-Customer Fees &amp; Charges:</b>	<b>\$ 23,548,627</b>	<b>\$ 19,788,430</b>	<b>84%</b>

# ANALYSIS OF FEES



# THE TOP 5

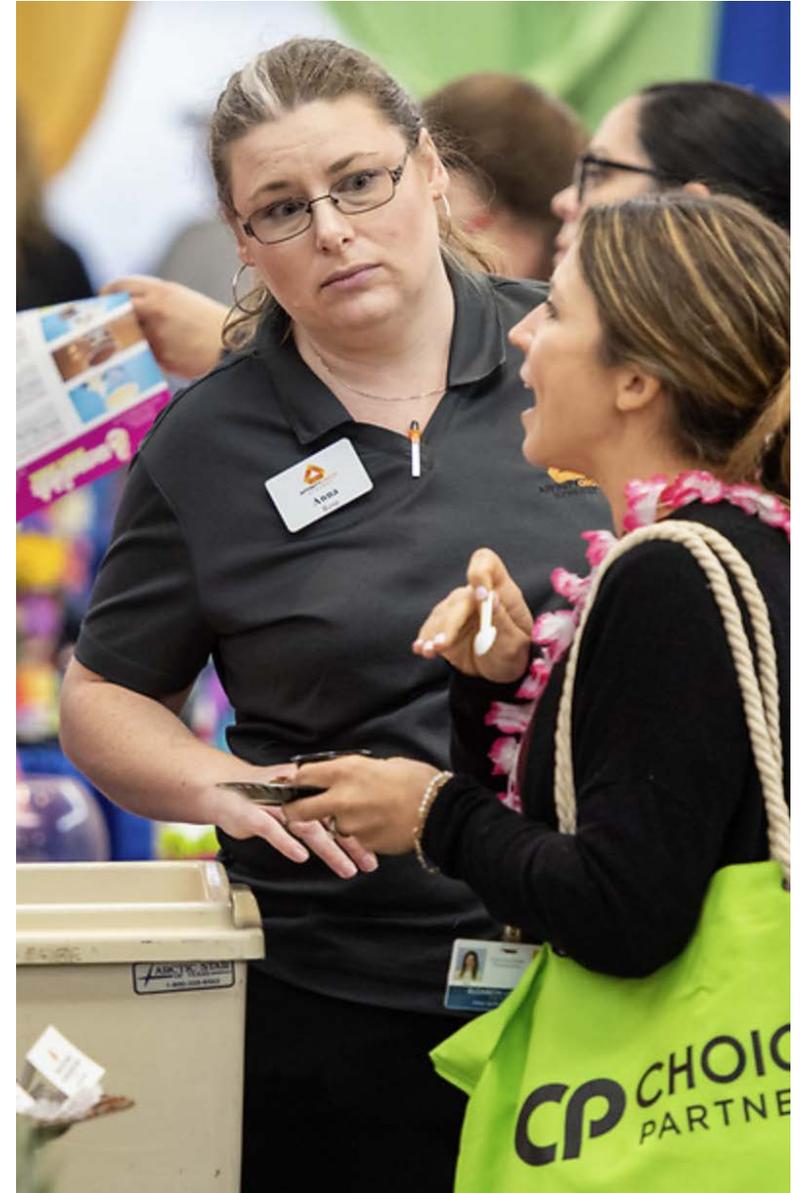
- Tax revenues: We have collected 95% of the levy. There are \$881,131 remaining to collect over the next 3 months. The amount of collections expected is less than \$300,000, thus leaving a potential \$500K revenue loss.
- **Special Schools Contract Fees**
  - AB East has billed 101% and summer months still pending to bill. HCDE will monitor its receivables in the next three months.
  - AB West has billed 83% and HCDE is still to bill summer program Spring Branch Contract was cancelled this year.
  - Fortis Academy has billed 140%, and it is projected to bill summer program.
  - HP East has billed 98% and it is projected to bill summer program.
- **School Based Therapy**
  - 88% of revenues have been billed. Pending additional billings.
- **Records Management**
  - 61% of revenues have been billed. Pending additional billings.
- **Choice Partners**
  - Transfer IN revenues are billed at 113% (60% above cost) for
  - \$2,686,774 and \$311,550 above budget.

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**INTERIM FINANCIAL REPORTS (Unaudited)**  
**CHART FOR PERFORMANCE MEASUREMENT**  
 Fiscal year to date: May 31, 2020

Schedule 16

<b><u>BUDGET MANAGER TITLE</u></b>	<b><u>Revenues</u></b>	<b><u>Tax Subsidy</u></b>	<b><u>Expenditure and Encumbran</u></b>	<b><u>Includes Tax subsidy Variance</u></b>	<b><u>w/o Tax Profit Ratio</u></b>	<b><u>Profitability Variance</u></b>
Educator Certification and Professional Advancement	\$ 74,975	\$ 388,255	\$ 473,355	\$ (10,125)	-531%	\$ (398,380)
Choice Partners Cooperative	4,207,210	-	1,684,242	2,522,968	60%	2,522,968
Records Management	1,268,821	103,825	1,421,109	(48,462)	-12%	(152,287)
School Based Therapy Services	8,856,978	-	8,542,982	313,996	4%	313,996
Schools	8,988,006	894,570	9,486,668	395,909	-6%	(498,662)

**PERFORMANCE MEASURES FOR  
KEY DIVISIONS**



---

**QUESTION  
PAUSE**



<b>Analysis of General Fund Projections</b>				Original	As of 5 31 2020
	Audited	Audited	Budget	Budget	
	Actual	Actual	Projected	Proposed	
General Fund	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Total Fund Balance	\$ 29,412,165	\$ 32,614,360	\$ 32,614,360	\$ 32,614,360	
Required & Compliance					
<i>Inventory</i>	(93,431)	(131,949)	(131,949)	(131,949)	
<i>Prepaid Items</i>	(34,606)	(37,856)	(37,856)	(37,856)	
<i>Committed - Retirement Employee Leave</i>	(500,000)	(500,000)	(100,000)	(1,000,000)	
<i>Committed - Unemployment Liability</i>	(200,000)	(200,000)	(200,000)	(200,000)	
STAR REMAGINED - NEW PROGRAM	-	-	-	(963,629)	
PFC Lease BOND RESERVE					(1,791,529)
Unassigned \$ Fund Balance	(17,769,755)	(20,930,182)	(18,089,446)	(18,100,000)	
Committed for Maintenance- Capital Projects	(1,314,976)	(1,314,976)	(2,014,976)		
COVID 19 Potential Revenue Loss	-	-	(4,000,000)	-	
AMT for DEBT SERVICE- BOND PROG.	(3,149,397)	(3,149,397)	(3,149,397)	(4,649,397)	
AMT for BOND PROGRAM/REPLACEMENT ASSETS	(5,650,000)	(6,350,000)	(4,890,736)	(5,740,000)	
	(28,712,165)	(32,614,360)	(32,614,360)	(32,614,360)	
Fund Balance Minimum					
Avg Expenditures Needed for Fbal x Sept,Oct, Nov, Dec -4 months	\$ 4,164,377	\$ 4,419,877	\$ 5,094,983	\$ 5,785,377	
	\$ 16,657,506	\$ 17,679,507	\$ 20,379,931	\$ 23,141,507	

---

**- THE NEED -  
CAPITAL  
PROGRAM  
INCLUDES  
VARIOUS  
ASSUMPTIONS  
FOR FY 2021**





**4 MAJOR  
PROJECTS TO  
REINVENT  
HCDE  
REIMAGINED**



**A NEW AB EAST  
CAMPUS  
TO  
COMPLEMENT AB  
WEST.  
AB EAST HAS  
EXCEEDED THEIR  
CAPACITY AND  
FACILITY IS  
NEEDED – 40,000  
SQ. FT.**



**A NEW HIGHPOINT EAST  
CAMPUS  
TO  
PROVIDE ADEQUATE  
FACILITY FOR MIDDLE  
SCHOOL STUDENTS  
FACILITY NEEDED 13,750  
SQ. FT.**

**A NEW ADULT ED  
CENTER FOR  
ADULT ED CLASSES  
AND WORKFORCE  
DEVELOPMENT  
- FACILITY IS  
NEEDED - 40,500  
SQ. FT.**



## HCDE IRVINGTON REIMAGINED

- Remodeling of the Irvington building
- Over 60,000 sq. ft. to modernize and reimagine HCDE.



# CAPITAL IMPROVEMENT PLAN – PHASE ONE \$50,946,770



	Sq Footage	Amount	%	Adjust Contingency Reduction	Revised	For Calc.	Revised PFC	HCDE Projections		Maint Tax Notes	
								\$ Cost from HCDE	2 yrs Interest Earnings		
Highpoint East	13,750	7,916,645	15%		7,916,645	7,916,645	4,909,645	1,870,000	47,500	1,089,500	
AB East Addition	43,605	17,705,875	34%	500,000	17,205,875	17,205,875	12,943,640	2,000,000	103,235	2,159,000	
Adult Ed NEW Building	40,500	17,558,750	34%	700,000	16,858,750	16,858,750	12,728,598	1,870,000	101,153	2,159,000	
Admin Bdlg - Renovation	60,000	8,365,500	16%		8,365,500	8,365,500				8,365,500	
AB East Addition						600,000	600,000			600,000	
<b>PHASE One</b>		51,546,770		1,200,000	50,346,770	50,946,770	30,581,882	5,740,000	251,888	14,373,000	
		Per LAN Report			600,000						
					50,946,770		50,946,770				
Workforce Development	TB Funded	3,000,000			2,000,000	1,000,000					
Equine Therapy	TB Funded	1,500,000			1,500,000	1,000,000					
<b>PHASE Two</b>		4,500,000		-	3,500,000	2,000,000	-	30,581,882	5,740,000	251,888	14,373,000
<b>TOTAL</b>		56,046,770									

# PROJECTED FUND BALANCE ACTIVITY

<b>Fund Balances:</b>	
<b>Nonspendable:</b>	
Inventory	131,949
Prepaid Items	37,856
<b>Restricted:</b>	
PFC Construction Projects	-
<b>Committed:</b>	
Capital Projects	1,314,976
Retirement Employee Leave	500,000
Unemployment Liability	200,000
<b>Assigned:</b>	
Building & Vehicle Replacement Acquisition	1,000,000
Asset Replacement & Acquisition	1,000,000
Local Construction	2,500,000
QZAB Payment	691,129
PFC Lease Payment	2,458,268
Workforce Development	1,000,000
New Program Initiative	850,000
Unassigned	20,930,182
<b>Total Fund Balances</b>	<b>32,614,360</b>

**Non spendable**

**Restricted**

**Committed**

**Capital Projects**

**Retirement leave**

**Unemployment Liability**

**Assigned**

**Building and Veh Replacement**

**Asset Replacement & Acq.**

**Local construction**

**QZAB Payment**

**PFC Lease Payment**

**Workforce Development**

**New Program Initiative**

**Unassigned**



Audited Fund Balance 8 31 2019

32,614,360

**General Fund Projected Use**

**Construction Projects Fund**

**Debt Service Fund (Payments)**

Projected New Fund balance 8 31 2020

**General Fund Restricted**

150,000

424,976

1,500,000

1,948,654

-

5,740,000

3,149,397

719,805

18,981,529

Cannot Use Restricted	Capital Project Use	Bond Payment Use	Unassigned Fund Balance
131,949			
37,856			
-			
	1,314,976		
500,000			
200,000			
	1,000,000		
	1,000,000		
	2,500,000		
		691,129	
		2,458,268	
	1,000,000		
	850,000		
			20,930,183
869,805	7,664,976	3,149,397	20,930,183



**Analysis**

Expenditures	\$	83,000,000	Months in Fund Balance	
Incl GFund and all other grants and funds.	(One Month)	6,916,667	Percent in Fund Balance	3
				22.9%



## PHASE TWO

- Phase Two is as follows: Scope and Funding to TBD  
Workforce Development Program \$3,000,000  
Equine Therapy \$1,500,000

---

**LOOKING  
FORWARD TO  
FY 2021  
ANNUAL  
BUDGET**



# Analysis of General Fund Projections

As of 5 31 2020

	Audited	Audited	Budget	Budget
	Actual	Actual	Projected	Proposed
General Fund	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Revenues	\$ 48,459,092	\$ 50,434,906	\$ 53,313,386	\$ 55,458,518
Transfers IN	2,803,104	5,805,811	2,375,224	2,927,240
Total Revenues	51,262,196	56,240,717	55,688,610	58,385,758
Appropriations	44,202,139	47,209,425	53,024,526	55,815,929
Tranfers OUT	5,770,379	5,829,097	8,115,267	13,608,593
Total Expenditures	\$ 49,972,518	\$ 53,038,522	\$ 61,139,793	\$ 69,424,522
Difference Rev to App	\$ 1,289,678	\$ 3,202,195	\$ (5,451,183)	\$ (11,038,764)
Amount use as one time	\$ -	\$ -	\$ 5,451,183	\$ 11,038,764
General Fund Excess or Deficit	\$ 1,289,678	\$ 3,202,195	\$ -	\$ -
Fee for Service Revenues	\$ 20,283,705	\$ 21,253,073	\$ 23,577,377	\$ 23,601,005
Choice Transfers IN	\$ 2,803,104	\$ 5,805,811	\$ 2,750,000	\$ 2,597,786

---

# QUESTION PAUSE





**WE HAVE THE NEED AND THE CAPACITY – NEXT IS THE MARKET**

TIMING IS EVERYTHING IN THE MARKET.

# ISSUES TO CONSIDER

24

## BALANCING THE IMPACTS OF COVID-19 WITH THE FINANCIAL MARKETS

- Disruption – Containment – Mitigation - Reopening
- Effect on both the supply and demand side of the economy
- Policy Makers Response
- Consumer & Labor Markets
- Dislocation in financial markets
- How to navigate the markets in this current environment



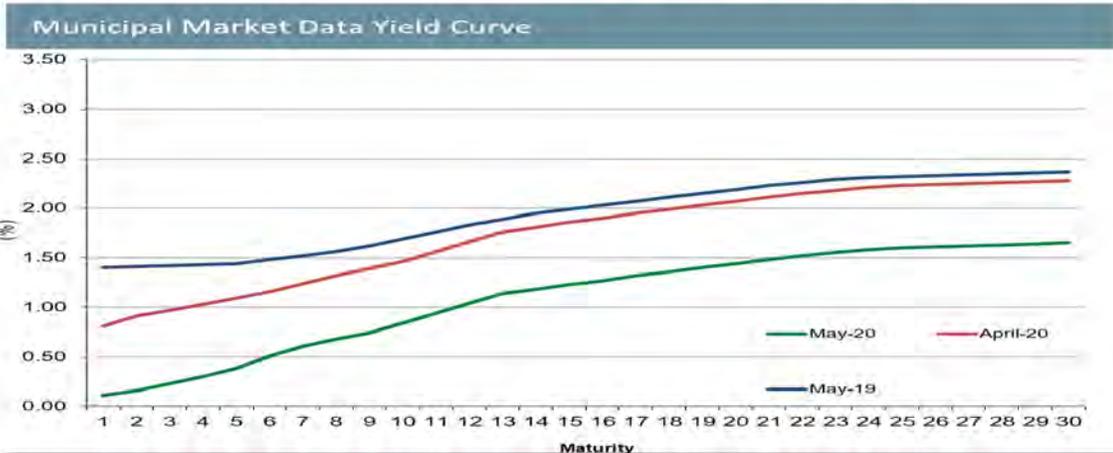
# - MARKET UPDATE -

## BOND MARKET, TREASURY MARKET, MUNICIPAL MARKET,

### Market Update

#### • Commentary for the week of June 1<sup>st</sup>

- Monday's MMD reflected 3-5 basis point increase in yields in 2021, 1-3 basis points increase in yields in 2022 and steady from 2023-2050. AAA MMD rates dropped for most of the month of May, but remained steady for most of last week. Benchmark yields continue to remain at historic lows on the shorter-end of the curve, while yields on the longer-end are near historic lows. Issuance for the month of May was close to \$28 billion. Municipal to U.S. Treasury ratios continue to drop, but remain attractive, forcing yields lower. According to Refinitiv Lipper, municipal bond funds saw over \$1 billion in inflows for the week ended May 27, 2020. As of last Friday, the 10-year and 30-year AAA MMD yields stood at 0.84% and 1.65%, respectively.
- U.S. equities are trading higher despite the COVID-19 uncertainties, the social unrest in various U.S. cities and U.S.-China tensions. The two main U.S. manufacturing benchmarks, PMI and ISM manufacturing index, show an improvement from April, but manufacturing still remains weak. U.S. Treasury yields are higher as investors seem to shrug off all the negative headlines and are trying to forecast the size of longer-dated bond sales.
- The primary calendar is estimated to be \$10.2 billion and is comprised of \$7.7 billion in negotiated deals and \$2.5 billion in competitive sales. Texas municipal issuance is estimated to be \$681.3 million this week. The Texas primary calendar is comprised of \$643.1 million in negotiated financings and \$38.2 million in competitive sales. Although deals are on the calendar, deals have gone "day-to-day."
- Estrada Hinojosa will participate in the following deals: a \$21.7 million Del Mar College District Limited Tax Bonds, Series 2020A issue and a \$58.1 million Del Mar College District Limited Tax Bonds, Series 2020B issue, both as Financial Advisor.



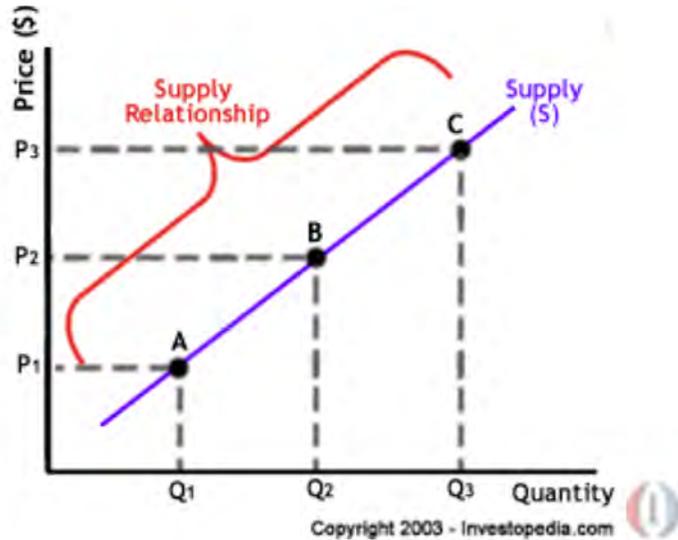
Year	Maturity	MMD (%) 05/29/2020	Change Over Week	Change Over Month	Change Over Year
1	2021	0.11	-0.18	-0.72	-1.34
2	2022	0.16	-0.19	-0.75	-1.30
3	2023	0.23	-0.19	-0.74	-1.24
4	2024	0.30	-0.19	-0.72	-1.18
5	2025	0.38	-0.20	-0.69	-1.11
6	2026	0.51	-0.19	-0.61	-1.02
7	2027	0.61	-0.18	-0.57	-0.96
8	2028	0.68	-0.17	-0.57	-0.93
9	2029	0.74	-0.17	-0.57	-0.93
10	2030	0.84	-0.15	-0.54	-0.90
11	2031	0.94	-0.15	-0.54	-0.87
12	2032	1.04	-0.15	-0.54	-0.84
13	2033	1.14	-0.15	-0.54	-0.81
14	2034	1.18	-0.15	-0.55	-0.84
15	2035	1.23	-0.15	-0.55	-0.84
16	2036	1.27	-0.15	-0.57	-0.84
17	2037	1.32	-0.15	-0.58	-0.83
18	2038	1.36	-0.15	-0.58	-0.83
19	2039	1.40	-0.15	-0.58	-0.83
20	2040	1.44	-0.15	-0.58	-0.83
21	2041	1.48	-0.15	-0.58	-0.83
22	2042	1.52	-0.15	-0.58	-0.82
23	2043	1.55	-0.15	-0.58	-0.82
24	2044	1.58	-0.15	-0.58	-0.81
25	2045	1.60	-0.15	-0.58	-0.80
26	2046	1.61	-0.15	-0.58	-0.80
27	2047	1.62	-0.15	-0.58	-0.80
28	2048	1.63	-0.15	-0.58	-0.80
29	2049	1.64	-0.15	-0.58	-0.80
30	2050	1.65	-0.15	-0.58	-0.80

Source: \* Bond Buyer  
Municipal Market Data  
Thomson Reuters

# THE LAW OF SUPPLY AND DEMAND



# DEMAND FOR TREASURIES AND MUNICIPAL BONDS

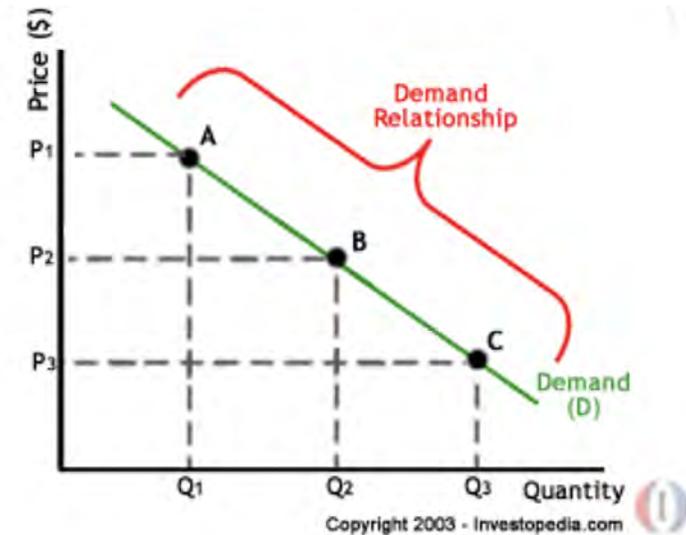


## Law of Supply:

An economic law stating that as the price of a good or service increases, the quantity supplied increases, and vice versa

### IN OTHER WORDS...

The law that states that as price goes up, the quantity supplied goes up (and vice versa); direct relationship



## Law of Demand:

An economic law stating that as the price of a good or service increases, the quantity demanded decreases, and vice versa

### IN OTHER WORDS...

The law that states that as price goes up, the quantity demanded goes down (and vice versa); inverse relationship

# MARKET SUPPLY - MOST CURRENT ISSUES -

## Market Supply

Calendar Week of June 1<sup>st</sup>

Issue Description	Par Amount (\$000)	Ratings*			
		Moody's	S&P	Fitch	Kroll
Texas Department of Housing and Community Affairs, TX - Single Family Mortgage Rev Bds, Ser. 2020A (Non-AMT)	\$ 175,000	Aaa	AA+	NR	NR
Del Mar College District, TX - Community College Bds, Ser. 2020A & Ser. 2020B	\$ 79,960	Aa2	AA	AA+	NR
Granbury Independent School District, TX - U/L Ref Bds, Ser. 2020-A (Taxable) & Ser. 2020-B	\$ 74,570	Aaa	AAA	NR	NR
New Hope Cultural Education Facilities Fin Corp, TX - Education Rev Bds, Ser. 2020A-2020B (Taxable)	\$ 71,480	Ba2	NR	NR	NR
Elsa Medical Facility Fin Corp, TX - First Mortgage Rev Bds, Ser. 2020A - 2020B (Taxable)	\$ 61,070	NR	NR	NR	NR
Socorro Independent School District, TX - U/L Tax Ref Bds, Ser. 2020C (Taxable)	\$ 40,085	Aaa	NR	AAA	NR
Fort Bend Co LID # 15, TX - U/L Tax Ref Bds, Ser. 2020 and U/L Tax Road Ref Bds, Ser. 2020	\$ 21,885	A1	NR	NR	NR
Whitney Independent School District, TX - U/L Tax Ref Bds, Ser. 2020	\$ 19,760	NR	AAA	NR	NR
City of Lavon, TX - GO Ref Bds, Ser. 2020 and Comb Tax & Ltd Surplus Rev C/O Ser 2020	\$ 16,875	NR	AA-	NR	NR
Stephenville Independent School District, TX - U/L Tax Ref Bds, Taxable Ser. 2020	\$ 13,975	NR	AAA	NR	NR
<b>Texas Top 9 Total Texas Supply</b>	<b>\$ 574,660</b>				
<b>Texas Total Texas Weekly Supply</b>	<b>\$ 643,120</b>				

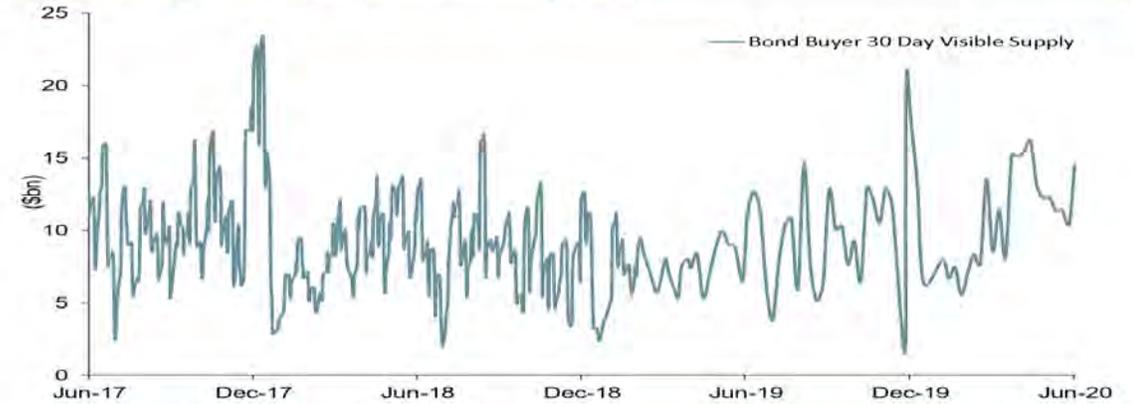
	2020	2019	2018
<b>Total Texas Issuance YTD (000s)</b>	<b>\$ 16,562,078</b>	<b>\$ 13,642,600</b>	<b>\$ 13,008,100</b>

\*Rating reflects underlying or insured rating, as appropriate

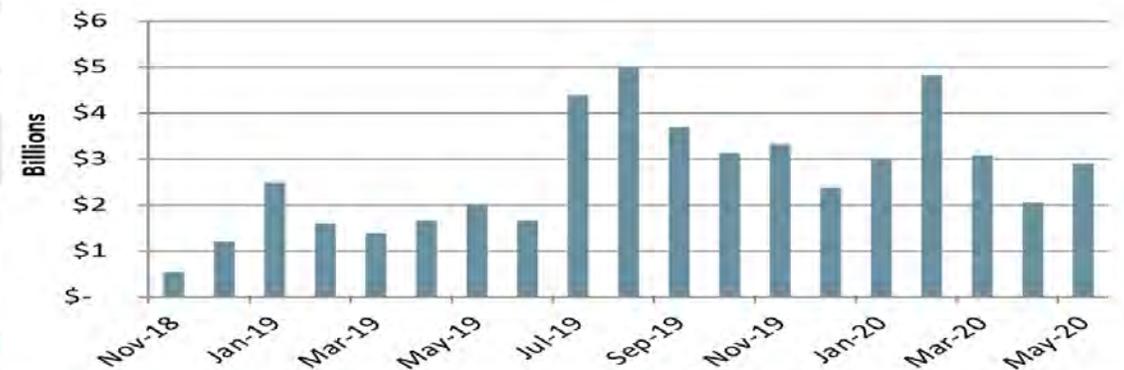
\*\*Source: The Bond Buyer

\*\*\*Source: Bloomberg

Bond Buyer 30-Day Visible Supply\*\*



Texas Monthly Negotiated Issuance \*\*\*



# TREASURIES VERSUS MUNICIPAL BONDS

## 30 Year AAA MMD vs. 30 Year Treasury: Since 2000

Int Rate Cut, Housing Bubble, AIG, Swine Flu, unemp. 9%  
Obama Care - 225 rate cut - monetary policy

Debt ceiling, Shutdown  
Sequester, FED Treasury Long term Bond Buying Program

Covid19, Fed Monetary Policy - 150 basis rate cut  
Bond Buying



Source: Thomson Reuters & Bloomberg

## Credit Ratings – S&P, Fitch & Moody's

	S&P	Fitch	Moody's	
High Grade	AAA	AAA	Aaa	
	AA+	AA+	Aa1	
	AA	AA	Aa2	
	AA-	AA-	Aa3	
Upper Medium Grade	A+	A+	A1	
	A	A	A2	
	A-	A-	A3	
Lower Medium Grade	BBB+	BBB+	Baa1	
	BBB	BBB	Baa2	
	BBB-	BBB-	Baa2	
				Investment Grade

**CREDIT  
RATING FOR  
HCDE – LAST  
TIME -> AA  
AND AA2**

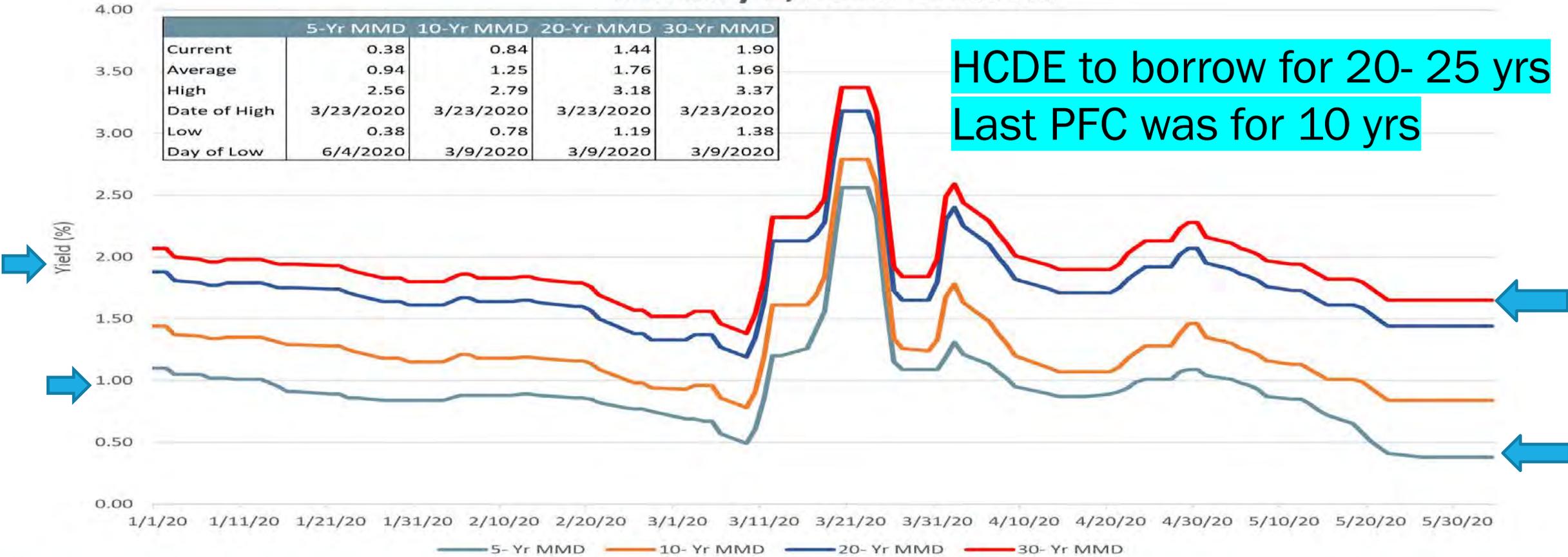
# MATURITIES OF AAA MMD - MUNICIPALS

Covid 19 Impact

5-, 10-, 20- and 30-Yr AAA MMD  
January 2, 2020 - Present

	5-Yr MMD	10-Yr MMD	20-Yr MMD	30-Yr MMD
Current	0.38	0.84	1.44	1.90
Average	0.94	1.25	1.76	1.96
High	2.56	2.79	3.18	3.37
Date of High	3/23/2020	3/23/2020	3/23/2020	3/23/2020
Low	0.38	0.78	1.19	1.38
Day of Low	6/4/2020	3/9/2020	3/9/2020	3/9/2020

HCDE to borrow for 20- 25 yrs  
Last PFC was for 10 yrs



# US TREASURIES 5 YR 10 YR AND 30 YR CURVE

5-, 10-, 30-Yr Treasury  
January 2, 2020 - Present

Covid 19 Impact



# POLICY MAKERS RESPONSE TO COVID19 CRISIS

## POLICY MAKERS RESPONSE

### Fiscal Policy: \$2.8 Trillion:

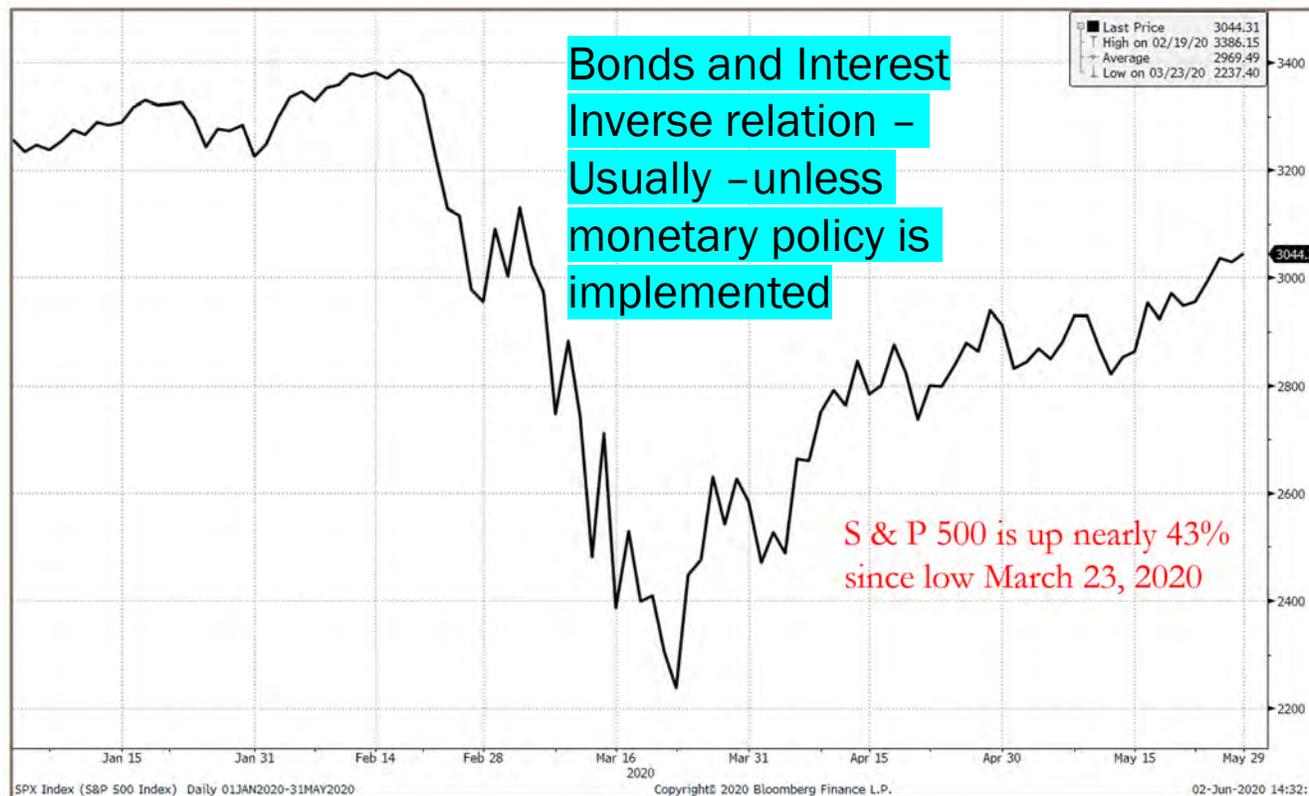
- Coronavirus Preparedness and Response Supplemental Appropriations - \$8.3 Billion
- Families First Coronavirus Response Act (FFCRA) - \$3.4 Billion
- Coronavirus Aid, Relief, and Economic Security Act (CARES) - \$2.3 Trillion
- Supplement to PPP - \$484 Billion

### Monetary Policy:

- Policy Rate cuts of 150 basis point
- Provided Liquidity - Expanded Repo operations
- QE – buying asset & setting up liquidity facilities

# S&P 500 IMPACT

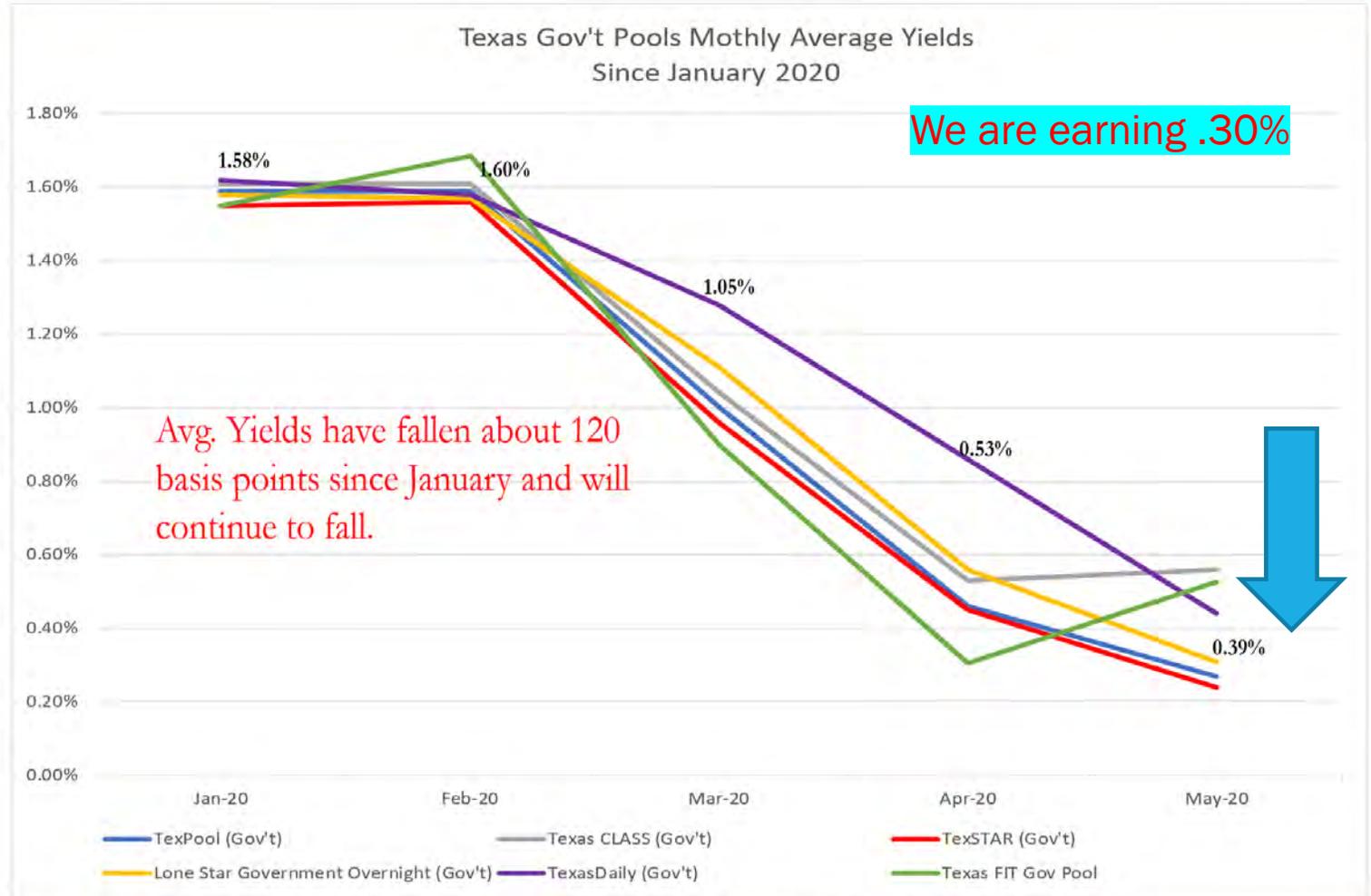
## S&P 500 PRICE SINCE JANUARY 1, 2020



# IMPACT ON INVESTMENTS

Covid 19 Impact

## IMPACT ON GOV'T POOLS (LGIPS)



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**QUESTION  
PAUSE**

**BIO BREAK**





## NEED (CK) CAPACITY (CK), MARKET (CK) - STRUCTURE

- HCDE does not have an interest and sinking tax rate.
- All funds used to pay debt come from current revenues and local taxes.
- **Maintenance Notes** are designed to be paid from local taxes and subject to a 20 yr. max.
- Maintenance notes are also used to purchase equipment, furniture, improvements, renovations, and services associated with operating expenses.
- **Public Facility Corporation Revenue Bonds** are issued for new projects as well as other maintenance needs. However, the maturity can be extended beyond 20 years. This type of financing is guaranteed by current revenues (i.e. fee for service revenues such as Special Schools, Therapy, Records Management and others. This type of bond is generally about 50 to 75 basis more expensive than maintenance notes due to higher credit risk).

# **\$14,373,000** **MAINTENANCE** **NOTES**

- For Irvington Project – renovation -
- For equipment, furniture and capital needs for three other projects.



# SAMPLE MAINTENANCE NOTES

39

draft

## BOND PRICING

Harris County Department of Education  
Maintenance Tax Notes, Series 2020

Bond Component	Maturity Date	Amount	Rate	Yield	Price	Yield to Maturity	Premium (-Discount)
Bond Component:							
	02/15/2027	675,000	4.000%	1.040%	118.211		122,924.25
	02/15/2028	705,000	4.000%	1.170%	119.939		140,569.95
	02/15/2029	730,000	4.000%	1.290%	121.446		156,555.80
	02/15/2030	760,000	4.000%	1.440%	122.374		170,042.40
	02/15/2031	790,000	4.000%	1.590%	120.911 C	1.783%	165,196.90
	02/15/2032	825,000	4.000%	1.740%	119.470 C	2.070%	160,627.50
	02/15/2033	860,000	4.000%	1.840%	118.520 C	2.274%	159,272.00
	02/15/2034	895,000	4.000%	1.880%	118.142 C	2.405%	162,370.90
	02/15/2035	930,000	4.000%	1.930%	117.672 C	2.526%	164,349.60
	02/15/2036	965,000	4.000%	1.970%	117.297 C	2.625%	166,916.05
	02/15/2037	1,005,000	4.000%	2.020%	116.831 C	2.719%	169,151.55
	02/15/2038	1,050,000	4.000%	2.060%	116.460 C	2.797%	172,830.00
	02/15/2039	1,090,000	4.000%	2.100%	116.090 C	2.867%	175,381.00
	02/15/2040	1,135,000	4.000%	2.140%	115.721 C	2.931%	178,433.35
		12,415,000					2,264,621.25

## PFC BOND FOR **\$30,581,882**

- A PFC requires a financial advisor, bond counsel, real estate attorney, and underwriters.
- A PFC is a lease between the PFC and HCDE.
- A PFC requires a 60 Day Public Notice.
- A PFC requires title to the property.
- A PFC Bond requires approval by PFC and the HCDE Board as well. Often called double appropriation.



# SAMPLE PFC BOND

draft

## BOND PRICING

Harris County Department of Education  
Lease Revenue Bonds, Series 2020

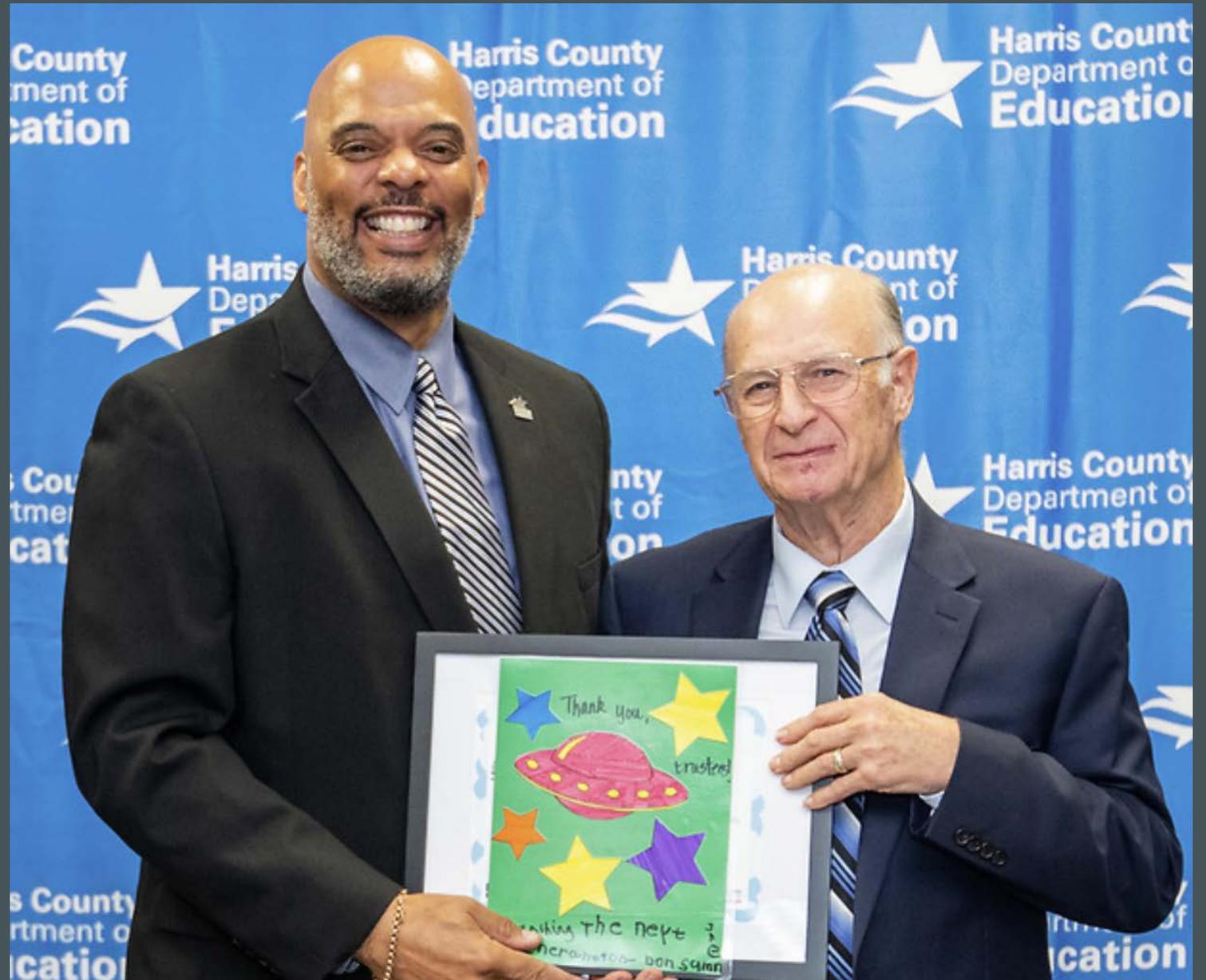
Bond Component	Maturity Date	Amount	Rate	Yield	Price	Yield to Maturity	Premium (-Discount)
Bond Component:							
	02/15/2024	655,000	4.000%	0.970%	110.035		65,729.25
	02/15/2025	675,000	4.000%	1.050%	112.581		84,921.75
	02/15/2026	715,000	4.000%	1.200%	114.531		103,896.65
	02/15/2027	830,000	4.000%	1.310%	116.399		136,111.70
	02/15/2028	860,000	4.000%	1.390%	118.233		156,803.80
	02/15/2029	900,000	4.000%	1.510%	119.518		175,662.00
	02/15/2030	935,000	4.000%	1.660%	118.224 C	1.871%	170,394.40
	02/15/2031	975,000	4.000%	1.760%	117.370 C	2.125%	169,357.50
	02/15/2032	1,010,000	4.000%	1.860%	116.523 C	2.337%	166,882.30
	02/15/2033	1,050,000	4.000%	2.010%	115.266 C	2.553%	160,293.00
	02/15/2034	1,095,000	4.000%	2.100%	114.520 C	2.699%	158,994.00
	02/15/2035	1,140,000	4.000%	2.200%	113.697 C	2.833%	156,145.80
	02/15/2036	1,190,000	4.000%	2.290%	112.962 C	2.945%	154,247.80
	02/15/2037	1,240,000	4.000%	2.390%	112.152 C	3.051%	150,684.80
	02/15/2038	1,285,000	4.000%	2.430%	111.830 C	3.113%	152,015.50
	02/15/2039	1,340,000	4.000%	2.470%	111.509 C	3.169%	154,220.60
	02/15/2040	1,395,000	4.000%	2.510%	111.189 C	3.219%	156,086.55
	02/15/2041	1,925,000	4.000%	2.550%	110.870 C	3.265%	209,247.50
	02/15/2042	2,000,000	4.000%	2.560%	110.790 C	3.293%	215,800.00
	02/15/2043	2,085,000	4.000%	2.570%	110.711 C	3.318%	223,324.35
	02/15/2044	2,170,000	4.000%	2.650%	110.077 C	3.373%	218,670.90
	02/15/2045	2,260,000	4.000%	2.700%	109.683 C	3.412%	218,835.80
		27,730,000					3,558,325.95

**DISTRICT  
CONTRIBUTION FOR  
\$5,740,000 AND  
\$251,888 FOR INT.  
EARNINGS**

- Fund Balance is available for capital projects
- Interest earnings are projected at .30%.



**CAPITAL  
IMPROVEMENT  
PLAN – PHASE  
ONE \$50,946,770  
AND PHASE TWO  
\$4,500,000**



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# QUESTION PAUSE



## FINANCING TIMELINE

- The PFC **timeline** is as follows:
- June – Feasibility Committee
- June – Board Update
- July - Feasibility Committee Update
- July Board Approval – and Public Notice Approval
- September Negotiated Sale
- October – Bond Closing



**TIMELINE**

**ANALYSIS**

**STARTED IN**

**EARLY MARCH**

**HARRIS COUNTY DEPARTMENT OF EDUCATION**

**MAINTENANCE TAX NOTES, SERIES 2020**

**HCDE PUBLIC FACILITY CORPORATION**

**LEASE REVENUE BONDS, SERIES 2020**

**Timetable of Events**

<b>MARCH</b>					
<b>M</b>	<b>T</b>	<b>W</b>	<b>Th</b>	<b>F</b>	<b>S</b>
2	3	4	5	6	7
9	10	11	12	13	14
16	17	18	19	20	21
23	24	25	26	27	28
30	31				

<b>MAY</b>					
<b>M</b>	<b>T</b>	<b>W</b>	<b>Th</b>	<b>F</b>	<b>S</b>
				1	2
4	5	6	7	8	9
11	12	13	14	15	16
18	19	20	21	22	23
25	26	27	28	29	30

<b>JULY</b>					
<b>M</b>	<b>T</b>	<b>W</b>	<b>Th</b>	<b>F</b>	<b>S</b>
		1	2	3	4
6	7	8	9	10	11
13	14	15	16	17	18
20	21	22	23	24	25
27	28	29	30	31	

<b>APRIL</b>					
<b>S</b>	<b>M</b>	<b>T</b>	<b>W</b>	<b>Th</b>	<b>F</b>
			1	2	3
5	6	7	8	9	10
12	13	14	15	16	17
19	20	21	22	23	24
26	27	28	29	30	

<b>JUNE</b>					
<b>S</b>	<b>M</b>	<b>T</b>	<b>W</b>	<b>Th</b>	<b>F</b>
	1	2	3	4	5
7	8	9	10	11	12
14	15	16	17	18	19
21	22	23	24	25	26
28	29	30			

<b>AUGUST</b>					
<b>S</b>	<b>M</b>	<b>T</b>	<b>W</b>	<b>Th</b>	<b>F</b>
2	3	4	5	6	7
9	10	11	12	13	14
16	17	18	19	20	21
23	24	25	26	27	28
30	31				

# TIMELINE

## 60 DAY NOTICE REQUIRED

- Participants
- HCDE Board
- HCDE PFC
- Financial Advisor
- Bond Counsel
- Underwriter(s)

<u>Date</u>	<u>Action</u>	<u>Responsibility</u>
7/15	<b>PFC Board Meeting</b> – Approve moving forward Projects, Notes and LR Bond transactions and approval of the 60-Day Notice and other related matters	HCDE, PFC, FA, BC
7/15	<b>HCDE Regular Board Meetings</b> - Approve moving forward Projects, Notes and LR Bond transactions and approval of the 60-Day Notice and other related matters	HCDE, PFC, FA, BC
	Request information for the offering documents from the HCDE	FA
7/17	Publish required 60-day Notice (published on ___/20)	BC
7/20	Receive information from the HCDE for the offering documents	HCDE
7/30	Submit first draft of offering documents to working group	FA
7/30	Rating package to rating agency	FA
8/7	Receive comments from working group	HCDE, BC
8/11	Submit second draft of offering documents to working group	FA
8/12-13	Rating agency meeting/conference call	HCDE, FA
8/18	Comments on documents due from working group	HCDE, BC
8/20	Submit final draft of offering documents to working group	FA
8/21	Due diligence call	HCDE, FA, BC
8/27	Receive final comments from working group	HCDE, BC
8/28	Receive ratings	HCDE, FA
9/1	Print and distribute offering documents	HCDE, FA, BC

**TIMELINE**

**NEGOTIATED**

**SALE**

**POTENTIAL**

**CLOSING**

**10/22/2020**

<u>Date</u>	<u>Action</u>	<u>Responsibility</u>
9/10	Agenda language and draft bond documents to the working group	BC
9/16	Notice – Day 60	
9/17	<b>Bids Due – Maintenance Tax Notes and LR Bonds</b>	FA, P
9/17	<b>Regular Board Meetings - PFC and HCDE</b> – adopt resolution authorizing the sale of the Maintenance Tax Notes and the Lease Revenue Bonds and approve other related matters	PFC, HCDE FA, BC
9/23	Submit final transcript to Attorney General	BC
9/24	Print and distribute final offering documents	FA
10/15	Prepare closing memorandum	FA
10/21	Pre-closing	BC, FA, P
10/22	Closing	HCDE, PFC, FA, BC, P

***Financing Team Members:***

- HCDE- Harris County Department of Education
- PFC - HCDE Public Facility Corporation
- FA - Financial Advisor – USCA Municipal Advisors LLC
- BC - Bond Counsel – Orrick, Herrington & Sutcliffe LLP
- P - Purchasers – Maintenance Tax Notes: TBD, LR Bonds: TBD

# Harris County Department of Education & HCDE Public Facility Corp.

Lease Revenue Bonds, Series 2020  
Maintenance Tax Notes, Series 2020

**\$44,954,882** in total bonds - \$5,740,000 in local funds - total \$50,946,770

## Debt Service Analysis

Fiscal Year Ending	Taxable Assessed Valuation	Lease Revenue Bonds							Maintenance Tax Notes							District Contribution	TOTAL COMBINED DEBT SERVICE	Tax Year
		Interlocal Contract Revenues Available	Outstanding Series 2014 Debt Service	Outstanding Series 2015 Debt Service	Outstanding Series 2016 Debt Service	Total Outstanding LR Debt Service	\$ 30,581,882 Series 2020* Debt Service	Combined Lease Revenue Debt Service	DS Coverage (MADS)	Outstanding Series 2009A Debt Service	\$ 14,373,000 Series 2020* Debt Service	Combined M-Tax Note Debt Service	Tax Rate @ 98.00% Collections	CAPI				
2020	\$ 484,114,300.697	\$ 14,490,758	\$ 1,369,440	\$ 333,244	\$ 763,498	\$ 2,466,182	\$ -	\$ 2,466,182	5.88	\$ 451,429	\$ -	\$ 451,429	\$ 0.0001	\$ -	\$ -	\$ 2,917,611	2019	
2021	484,114,300.697	14,490,758	1,363,900	336,849	766,864	2,467,613	970,550	3,438,163	4.21	451,429	434,525.00	885,954	0.0002	-	1,074,117	3,250,000	2020	
2022	484,114,300.697	14,490,758	1,357,760	340,252	765,020	2,463,032	1,109,200	3,572,232	4.06	451,429	496,600.00	948,029	0.0002	-	1,270,261	3,250,000	2021	
2023	484,114,300.697	14,490,758	1,351,020	343,451	763,008	2,457,479	1,109,200	3,566,679	4.06	451,429	496,600.00	948,029	0.0002	-	1,264,708	3,250,000	2022	
2024	484,114,300.697	14,490,758	-	-	750,912	750,912	1,751,100	2,502,012	5.79	-	496,600.00	496,600	0.0001	-	-	2,998,612	2023	
2025	484,114,300.697	14,490,758	-	-	758,648	758,648	1,744,500	2,503,148	5.79	-	496,600.00	496,600	0.0001	-	-	2,999,748	2024	
2026	484,114,300.697	14,490,758	-	-	746,216	746,216	1,756,700	2,502,916	5.79	-	496,600.00	496,600	0.0001	-	-	2,999,516	2025	
2027	484,114,300.697	14,490,758	-	-	-	-	1,840,800	1,840,800	7.87	-	1,158,100.00	1,158,100	0.0002	-	-	2,998,900	2026	
2028	484,114,300.697	14,490,758	-	-	-	-	1,837,000	1,837,000	7.89	-	1,160,500.00	1,160,500	0.0002	-	-	2,997,500	2027	
2029	484,114,300.697	14,490,758	-	-	-	-	1,841,800	1,841,800	7.87	-	1,156,800.00	1,156,800	0.0002	-	-	2,998,600	2028	
2030	484,114,300.697	14,490,758	-	-	-	-	1,840,100	1,840,100	7.87	-	1,157,000.00	1,157,000	0.0002	-	-	2,997,100	2029	
2031	484,114,300.697	14,490,758	-	-	-	-	1,841,900	1,841,900	7.87	-	1,156,000.00	1,156,000	0.0002	-	-	2,997,900	2030	
2032	484,114,300.697	14,490,758	-	-	-	-	1,837,200	1,837,200	7.89	-	1,158,700.00	1,158,700	0.0002	-	-	2,995,900	2031	
2033	484,114,300.697	14,490,758	-	-	-	-	1,836,000	1,836,000	7.89	-	1,160,000.00	1,160,000	0.0002	-	-	2,996,000	2032	
2034	484,114,300.697	14,490,758	-	-	-	-	1,838,100	1,838,100	7.88	-	1,159,900.00	1,159,900	0.0002	-	-	2,998,000	2033	
2035	484,114,300.697	14,490,758	-	-	-	-	1,838,400	1,838,400	7.88	-	1,158,400.00	1,158,400	0.0002	-	-	2,996,800	2034	
2036	484,114,300.697	14,490,758	-	-	-	-	1,841,800	1,841,800	7.87	-	1,155,500.00	1,155,500	0.0002	-	-	2,997,300	2035	
2037	484,114,300.697	14,490,758	-	-	-	-	1,843,200	1,843,200	7.86	-	1,156,100.00	1,156,100	0.0002	-	-	2,999,300	2036	
2038	484,114,300.697	14,490,758	-	-	-	-	1,837,700	1,837,700	7.89	-	1,160,000.00	1,160,000	0.0002	-	-	2,997,700	2037	
2039	484,114,300.697	14,490,758	-	-	-	-	1,840,200	1,840,200	7.87	-	1,157,200.00	1,157,200	0.0002	-	-	2,997,400	2038	
2040	484,114,300.697	14,490,758	-	-	-	-	1,840,500	1,840,500	7.87	-	1,157,700.00	1,157,700	0.0002	-	-	2,998,200	2039	
2041	484,114,300.697	14,490,758	-	-	-	-	2,304,100	2,304,100	6.29	-	-	-	-	-	-	2,304,100	2040	
2042	484,114,300.697	14,490,758	-	-	-	-	2,300,600	2,300,600	6.30	-	-	-	-	-	-	2,300,600	2041	
2043	484,114,300.697	14,490,758	-	-	-	-	2,303,900	2,303,900	6.29	-	-	-	-	-	-	2,303,900	2042	
2044	484,114,300.697	14,490,758	-	-	-	-	2,303,800	2,303,800	-	-	-	-	-	-	-	2,303,800	2043	
2045	484,114,300.697	14,490,758	-	-	-	-	2,305,200	2,305,200	-	-	-	-	-	-	-	2,305,200	2044	
2046	484,114,300.697	14,490,758	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2045	
2047	484,114,300.697	14,490,758	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2046	
2048	484,114,300.697	14,490,758	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2047	
<b>Total &gt;&gt;</b>		\$ 5,442,120	\$ 1,353,795	\$ 5,314,166	\$ 12,110,081	\$ 45,713,550	\$ 57,823,631	\$ 1,805,716	\$ 19,129,425	\$ 20,935,141	\$ -	\$ 3,609,086	\$ 75,149,686					

\* Project fund amounts are shown. Par amounts will be approximately \$27,550,000 (Lease Rev) and \$12,415,000 (Notes).

## NET PROCEEDS

Net proceeds would be as follows:

- \$14,373,000 Maintenance Notes
- \$30,581,882 PFC Bond
- \$5,740,000 General Fund Contribution
- \$251,888 Interest Earnings



## TENTATIVE IMPLEMENTATION

- October 2020 Closing
- July to September 2020 Procurement of Architect and Engineers and consultants
- September 2020 Project Assignment to Architect
- October 2020 to February 2021– Plan Design and Completion
- March 2021 to April 2021– Procurement of Construction Projects
- May 2021 to August 2021 Construction Work



# PROJECTED IMPACT TO OPERATING COSTS FOR THE FUTURE

## Harris County Department of Education

Projected Impact of Construction Projects on Operating Budget

(Annual Cost after project completion)

	Sq Footage	(b)	Projected Maint. Costs
Highpoint East Campus	13,750	\$8.35	\$ 114,813
AB East Campus	43,605	8.35	364,102
Adult Ed NEW center	40,500	8.35	338,175
Admin Bdlg - Renovation	60,000	8.35	(a)
Projected Maintenance Costs			\$ 817,089

(a) Space already funded.

(b) Rate was based on Fy 21 projected budget.

## WHAT IS NEXT?

- Review of information
- Publish notice
- Monitor the market
- Monitor the financial condition
- Approve the budget
- Continue with projects



## QUESTIONS AND FEEDBACK?

- Thank you.
- James Colbert Jr.  
Superintendent
- Dr. Jesus Amezcua, CPA, RTSBA,  
Assistant Supt for Business
- [jamezcua@hcde-texas.org](mailto:jamezcua@hcde-texas.org)

# Program of Requirements

Harris County Department of Education



Harris County  
Department of  
**Education**

5/28/2020

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Lockwood, Andrews  
& Newnam, Inc.  
A LEO A DALY COMPANY

## Executive Summary

This document describes a preliminary Program of Requirements (POR) focused around four specific facilities/campuses owned by the Harris County Department of Education. These facilities/campuses are referred to within this document as follows:

1. Adult Education
2. Highpoint School
3. AB School East
4. Administration Building

As part of a proactive facility management and County Department planning effort, the Harris County Department of Education (HCDE or the County) requested the services of Lockwood, Andrews & Newnam, Inc. (LAN) to assess facilities owned by the County and subsequently develop a POR. This two-part approach is intended to serve as the basis of planning for the HCDE's future endeavors as they relate to these specific facilities and campus locations.

The Facility Condition Assessment (FCA), submitted under separate cover on 2/11/2020, provided a summary of findings from evaluations of the four buildings noted above. The primary focus of the POR is to build off recommendations included in the FCA in concert with feedback from HCDE Administrative Staff.

As they relate to the list of buildings above, suggestions included in this POR synonymously refer to the building and/or the campus on which the building is located. Details regarding the scope of work included as part of the POR are noted in each of the respective sections of this document.

**Budget Estimate:** Where used throughout this POR, the term Budget Estimate shall mean the total cost to complete the project, including but not limited to, contractor's cost of construction, professional design services, material testing, equipment balancing, technology, moving and relocation and other administrative costs. The design professional shall account for all such costs in preparing designs that are at or below the Owner's Budget Estimate.

Figure 1 provides a budget estimate of the facilities/campuses and a brief, high-level designation of the scope of work that would be expected to be included as described in this POR. In consideration of the overall Program Budget, a phased approach in implementing the projects described has been noted.

**FIGURE 1: POR PROJECT BUDGET ESTIMATES**

Building/Campus	Phase	Scope Designation	Budget Estimate
Adult Education	Phase 1	New Building and Parking Garage	\$ 17,558,750
Highpoint School	Phase 1	New Building, Existing Gym	\$ 7,916,645
AB School East	Phase 1	New Building and Site Development	\$ 17,705,875
Administration Building	Phase 2	Interior Renovations and Rehabilitation	\$ 8,365,500
<b>Phase 1 Sub-Total</b>			<b>\$ 43,181,270</b>
<b>Phase 2 Sub-Total</b>			<b>\$ 8,365,500</b>
<b>Projected Grand Total of Phase 1 and Phase 2</b>			<b>\$ 51,546,770</b>

Phase 1 addresses educational facility needs with a Budget Estimate of \$43,181,270. Phase 2 focuses on the needs of the Administration Building and amounts to \$8,365,500.

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## 1. Justification and Purpose

### 1.1. Justification

This document presents the preliminary justification and Program of Requirements (POR) for the design and construction of several projects associated with the Harris County Department of Education (HCDE or the County).

### 1.2. Purpose

This program of requirements is intended to establish basic development and design considerations. The A/E selected for the project(s) will determine, through detailed studies, specific project design criteria, and efficient and economical use of materials and construction to provide the requested facilities within an approved budget. This POR is intended to provide basic and preliminary requirements that have been requested by the user and to set budget guidelines.

## 2. Adult Education | Phase 1

The following sections describe the general scope of work anticipated to complete the projects which are identified in subsequent sections. An estimated budget for the work is also provided for review and refinement as the work becomes defined in further detail.

### 2.1. Scope

#### 2.1.1. General

This project will require all services necessary to complete plans, specifications, estimates, bidding/proposing, contracting, construction observation and other typical A/E services standard to the profession for the projects described in this section.

The A/E shall advise the HCDE on the construction schedule and make suggestions to provide the least disruptive environment possible. On-site analysis for the campus is part of the required services.

#### 2.1.2. Project Specific: New Building and Parking Garage

Construct a new building to replace the existing Adult Education building which is currently abandoned. In order to accommodate the estimated number of students and staff served, it is anticipated that a parking garage would be required.

As part of a phased approach to total program delivery, work for the Adult Education program has been identified as part of Phase 1.

#### New Building

Construction of a new building to serve Adult Education students and staff. The building's gross square footage is estimated at approximately 40,500 square feet.

#### Site Development

Site development of the existing site would be required for configuration, circulation, drainage, and parking.

#### Demolition

Demolition requirements are accounted for in accomplishing the identified scope of work for this effort. This would include demolition of the existing Adult Education facility.

#### Parking Garage

The need for a parking garage is highly likely in order to accommodate the total number of students and staff served by the HCDE Adult Education program. It is estimated that a garage of approximately 150 parking spaces would accommodate the program.

#### 2.1.3. Project Specific: Adult Education Language Classroom Building

The two-story Language Classroom Building located on the Adult Education campus would remain in order to serve the functions of the department. There would not be any associated scope of work with this facility other than needing to remain functional during the construction activities on this campus.

## 2.2. Budget Estimate

The following budget estimates may be used for the purposes of reviewing and understanding the scope of work intended to meet the Program of Requirements for this project. Review and further refinement of the budget estimate will be required as part of the A/E services of this work.

**FIGURE 2: ADULT EDUCATION NEW BUILDING AND PARKING GARAGE BUDGET ESTIMATE**

<b>Scope Category</b>	<b>Budget Estimate</b>
New Building	\$ 14,478,750
Site Development	\$ 660,000
Demolition	\$ 357,500
Parking Garage	\$ 2,062,500
<b>Total</b>	<b>\$ 17,558,750</b>

## 3. Highpoint School | Phase 1

The following sections describe the general scope of work anticipated to complete the projects which are identified in subsequent sections. An estimated budget for the work is also provided for review and refinement as the work becomes defined in further detail.

### 3.1. Scope

#### 3.1.1. General

This project will require all services necessary to complete plans, specifications, estimates, bidding/proposing, contracting, construction observation and other typical A/E services standard to the profession for the projects described in this section.

The A/E shall advise the HCDE on the construction schedule and make suggestions to provide the least disruptive environment possible. On-site analysis for the campus is part of the required services.

#### 3.1.2. Project Specific: New Building, Existing Gym

The Highpoint Middle School facility requires capital reinvestment. Based on the existing functionality and amount of modifications that would be required of the existing facility (such as accessibility and wholesale building system rehabilitation), a recommendation for replacement of classroom space is recommended. A recent renovation of the existing Gym constitutes a recommendation to retain this portion of the existing building. A new classroom wing would be designed and constructed to adjoin with the existing portion of the facility which serves as the Gym.

As part of a phased approach to total program delivery, work for Highpoint School has been identified as part of Phase 1.

#### Building (Classrooms and Circulation)

Construct a new facility to replace the current Highpoint Middle School classroom space. A new classroom wing would generally be designed to match the exterior of the existing high school facility on campus. This facility would be designed for an approximate capacity of 60 students. The new classroom building would incorporate the existing Gym and include circulation space. In addition to the Existing Gymnasium, the space for Classrooms and Circulation would be approximately 13,730 gross square feet.<sup>1</sup>

#### Building (Existing Gymnasium)

The existing Gymnasium would remain in place and be designed/constructed to adjoin with the new classroom wing. The existing exterior of the Gym would likely require replacement and a new façade designed and constructed to tie into the new classroom wing.

#### Site Development

Site development would be required for queuing and circulation from the feeder road.

#### Demolition

Demolition of a portion of the existing facility would be required.

---

<sup>1</sup> This concept would allow for approximately 228 square feet per student in the Classrooms and Circulation space. In total, with an existing gymnasium of approximately 7,200 square feet, a total of 348 square feet per student would be provided with this scenario.

## Phased Construction Considerations

Phased construction efforts would be required and therefore temporary placement of portable facilities would need to be accounted for during this period.

## 3.2. Budget Estimate

The following budget estimate may be used for the purposes of reviewing and understanding the scope of work intended to meet the Program of Requirements for this project. Review and further refinement of the budget estimate will be required as part of the A/E services of this work.

**FIGURE 3: HIGHPOINT SCHOOL BUDGET ESTIMATE**

<b>Scope Category</b>	<b>Budget Estimate</b>
Building (Classrooms and Circulation)	\$ 4,908,475
Building (Existing Gymnasium)	\$ 205,920
Site Development	\$ 1,980,000
Demolition	\$ 286,000
Phased Construction Considerations	\$ 536,250
<b>Total</b>	<b>\$ 7,916,645</b>

## 4. AB School East (New Building) | Phase 1

The following sections describe the general scope of work anticipated to complete the projects which are identified in subsequent sections. An estimated budget for the work is also provided for review and refinement as the work becomes defined in further detail.

### 4.1. Scope

#### 4.1.1. General

This project will require all services necessary to complete plans, specifications, estimates, bidding/proposing, contracting, construction observation and other typical A/E services standard to the profession for the projects described in this section.

The A/E shall advise the HCDE on the construction schedule and make suggestions to provide the least disruptive environment possible. On-site analysis for the campus is part of the required services.

#### 4.1.2. Project Specific: New Building and Site Development

The existing building which serves as AB School East building requires a building addition and rehabilitation of the existing building. As an alternative, consideration should be given to abandon use of the current facility and construct a new facility. Site Development would also be anticipated for this work.

As a basis for this alternative, the HCDE's AB School West facility was considered.<sup>2</sup> Based on AB School West plans, a total of 27 classrooms were constructed.<sup>3</sup> The total building size was noted as approximately 43,605 Gross Square Feet. Using a limit of 8 students per classroom, the AB School West building appears to have a capacity of 216 students. Based on the calculated gross square footage, this equals approximately 201 Square Feet per Student.

As part of a phased approach to total program delivery, work for AB School East (New Building) has been identified as part of Phase 1.

#### New Building

Using the AB School West facility as a basis, a facility of approximately 41,300 gross square feet has been programmed.<sup>4</sup> The facility could be constructed in the available space at the existing AB School East campus. The occupancy classification for this facility will be a factor in the design requirements implemented and should be considered and reviewed based on the students served by the HCDE.<sup>5</sup>

#### Site Development

Site development would be required for queuing and circulation with an entrance from the north side of the property off Office City Drive.

Site development costs include the addition of a greenhouse and a playground.

---

<sup>2</sup> Design documents provided by HCDE indicate dates of design in 2018 and 2019. The facility was recently constructed per HCDE administrative staff.

<sup>3</sup> Classroom, Elementary Classroom, and Life Skills Classrooms were included in this total count.

<sup>4</sup> With an estimated need to serve 180 students at the AB School East campus, 229 Square Feet per Student are provided with this scenario.

<sup>5</sup> Texas Education Agency (TEA) guidelines shall be considered in addition to the occupancy requirements and programs provided by HCDE in the design of this facility.

## 4.2. Budget Estimate

The following budget estimate may be used for the purposes of reviewing and understanding the scope of work intended to meet the Program of Requirements for this project. Review and further refinement of the budget estimate will be required as part of the A/E services of this work.

**FIGURE 4: AB SCHOOL EAST NEW BUILDING BUDGET ESTIMATE**

Scope Category	Budget Estimate
New Building	\$ 14,764,750
Site Development	\$ 2,941,125
<b>Total</b>	<b>\$ 17,705,875</b>

## 5. Administration Building | Phase 2

The following sections describe the general scope of work anticipated to complete the projects which are identified in subsequent sections. An estimated budget for the work is also provided for review and refinement as the work becomes defined in further detail.

### 5.1. Scope

#### 5.1.1. General

This project will require all services necessary to complete plans, specifications, estimates, bidding/proposing, contracting, construction observation and other typical A/E services standard to the profession for the projects described in this section.

The A/E shall advise the HCDE on the construction schedule and make suggestions to provide the least disruptive environment possible. On-site analysis for the campus is part of the required services.

#### 5.1.2. Project Specific: Interior Renovations and Rehabilitation

The Administration Building requires interior renovations and a major mechanical and electrical overhaul. The Administration Building measures at approximately 60,000 SF of interior space.

As part of a phased approach to total program delivery, work for the Administration Building has been identified for Phase 2.

#### Interior Renovations and Rehabilitation

Suggested interior renovations include new ceiling, wall, and floor finishes.

As suggested in the FCA Report, an analysis of department size, functionality, and department adjacencies should be conducted. This programmatic effort should be intended to recommend or confirm current department locations throughout the four-story facility based on personnel totals of each department, available spaces, and potential efficiencies that may be gained through department adjacencies. Potential reconfiguration of administrative departments would likely require movement of non-structural interior walls.

Further consideration may be given to relocating the board room from the 4<sup>th</sup> floor to the 1<sup>st</sup> floor of the building. Relocation of the Board Room would provide a more easily accessed space for visitors. This adjustment would also provide an additional layer of safety and security for Board Meetings; limiting visitation of the building to the first floor when Board Meetings are conducted.

#### Mechanical Rehabilitation and New Chillers

A major mechanical overhaul would include adjustment to zoning, controls, and distribution of mechanical systems that would be required with movement of interior walls, etc. Replacement of two existing chillers would be included in this scope of work.

#### Electrical

A major electrical overhaul would include the installation of new lighting throughout the facility (switching to LED lighting) and rehabilitation of the main electrical service. The rehabilitation of the main electrical service would be an upgrade to be on par with the mechanical and lighting upgrade and would include an upgrade to modern electrical technology and replacement of main switchgear/switchboard/feeders.

## Demolition

General demolition requirements are accounted for in accomplishing the identified scope of work for this effort.

## 5.2. Budget Estimate

The following budget estimate may be used for the purposes of reviewing and understanding the scope of work intended to meet the Program of Requirements for this project. Review and further refinement of the budget estimate will be required as part of the A/E services of this work.

**FIGURE 5: ADMINISTRATION BUILDING BUDGET ESTIMATE**

<b>Scope Category</b>	<b>Budget Estimate</b>
Interior Renovations and Rehabilitation	\$ 3,432,000
Relocation of Board Room	\$ 715,000
Mechanical Rehabilitation and New Chillers	\$ 2,288,000
Electrical	\$ 1,573,000
Demolition	\$ 357,500
<b>Total</b>	<b>\$ 8,365,500</b>

## 6. Appendices

The following appendices provide additional support and guidance to the projects detailed and described as part of the POR document.

### 6.1. Opinions of Probable Cost Overview and Commentary

Description: Memorandum provided to HCDE on 2/25/2020 supporting the opinions of probable cost as they relate to the Budget Estimates and non-construction cost considerations for each of the projects (provided on following pages).



## MEMORANDUM

**DATE:** February 25, 2020  
**Prepared By:** Kyle LeBlanc  
**PROJECT #:** 171-10005-001  
**PROJECT:** Harris County Department of Education Program of Requirements  
**SUBJECT:** Opinions of Probable Cost Overview and Commentary

In the development of a compilation of projects and needs identified, opinions of probable cost are necessary for planning purposes. Opinions of probable cost for projects identified are based on the professional and experienced judgement of LAN staff and industry-specific cost information.

### **Cost Escalation Factors**

Cost escalation factors for any project can range in complexity and reason. Cost escalation (beyond a base cost) will generally fall into one of the following reason categories:

- Construction-related factors
  - Complexity of the identified scope of work
  - Overhead and Profit (O&P) markups for the Installing Contractor (typically sub-contractor to a General Contractor)
  - Contingencies and Allowances for general conditions
  - General Contractor O&P
  - Bonds and Insurance
- Time-related factors
  - Timing/planning of the work
  - Escalation factor (such as inflation) for when the work is anticipated to occur
- Economic factors
  - Project location
  - Bidding climate of the local economy
- Soft costs
  - Professional fees (commonly grouped into a designation as soft costs)
    - Program/Project Management
    - Design/Surveying (Architectural, Engineering, etc.)
  - Permitting fees (commonly grouped into a designation as soft costs)
  - The cost of additional land/property acquisition
  - Movable Furniture, Fixtures, and Equipment (commonly grouped into a designation as soft costs)

## **Non-Construction Cost Considerations**

The following section describes various non-construction costs commonly associated with construction of a facility. While every project contains unique conditions that affect the costs for budgeting purposes, there is a need to prepare early planning budgets for long-range capital planning. The following sections are provided to gain a general sense of the types of non-construction costs that may need to be considered in construction; both those that would be expected to be included in a Construction Contract (Not Soft Costs) as well as those which would be expected to be included as soft costs.

The table below summarizes what is further discussed in the following bulleted sections.

<b>Service</b>	<b>Estimated Percentage</b>
Program/Project Management	4.0%
Architect Soft Costs (New Construction)	7.0%
Technology Soft Costs	5.5%
FF&E Soft Costs	5.0%
Materials Testing and Inspection (MT&I) Soft Costs	0.6%
Moving and Relocation Soft Costs	0.5%
Other Miscellaneous Soft Costs	6.5%
<b>Total</b>	<b>29.1%</b>

- **Program/Project Management – 4.0%**
  - Items to be included in Construction Contract (Not Soft Costs):
    - None
  - Items to be funded by the Program/Project Management Line Item (Soft Costs):
    - Program scope, schedule, and budget verification
    - Master budget/schedule development
    - Community engagement and public relations
    - Project prioritization
    - Capital improvement planning
    - Grant and funding assistance
    - Delivery and contracting strategies
    - Public-private partnership development
    - Asset management
    - Designer and contractor procurement
    - Design and construction oversight
    - Change order management
    - Value engineering
    - Life cycle assessments
    - Program progress reporting
    - Owner's Representation and General Engineering Consultant (GEC)
- **Architect Soft Costs (New Construction) – 7.0%**
  - Items to be included in Construction Contract (Not Soft Costs):
    - None
  - Items to be funded by the Architect Budget Line Item (Soft Costs):
    - Programming through warranty phase services
    - Consultants
    - Reimbursable expense



## MEMORANDUM

- **Technology Soft Costs – 5.5%**
  - IT Items to be included in Construction Contract (Not Soft Costs):
    - All electrical power for any equipment
    - Infrastructure and wiring for Data drops
    - Data Infrastructure for Wireless Access Points
    - Clocks and Intercom Systems
    - HVAC controls and wiring
    - Conduit to “D-Mark” panel for Phone System and Fiber Cable
    - Conduit for Fiber Cable to Patch Panels
    - Cameras, cabling and infrastructure for Security Monitoring System
    - Security and Access Controls and Infrastructure
    - MDF and IDF Racks
  - IT Items to be funded by the IT Budget Line Item (Soft Costs):
    - Interactive TVs and TV Monitors
    - Any Projectors, screens and Monitor Arrays for Video
    - Network Server Switches, UPS Units and System Hardware for Racks
    - Administrative Computers
    - Wireless Access Points
    - IP Phones
    - Fiber Main Cable to Building and between MDF and IDF Frames.
- **FF&E Soft Costs – 5.0%**
  - FF&E Items to be included in Construction Contract (Not Soft Costs):
    - Casework
  - FF&E Items to be funded by the FF&E Budget Line Item (Soft Costs):
    - All Loose Equipment and Furnishings
    - All Furniture
- **Materials Testing and Inspection (MT&I) Soft Costs – 0.6%**
  - Items to be included in Construction Contract (Not Soft Costs):
    - Re-testing of deficient work
    - Contractor’s trade-required inspections
    - Manufacturer certification testing
    - City or other AHJ inspections
  - Items to be funded by the MT&I Budget Line Item (Soft Costs):
    - Testing and Balancing
    - Soil testing
    - Concrete testing
    - Steel inspection
    - Masonry inspections
    - Other
- **Moving and Relocation Soft Costs – 0.5%**
  - Items to be included in Construction Contract (Not Soft Costs):
    - None
  - Items to be funded by the Moving Budget Line Item (Soft Costs):
    - Third-party moving company
    - Consumable boxes and supplies
    - Re-useable boxes and supplies
    - Prepare manifest
    - Label, transport, place in designated rooms
    - Protect walls and floors



## MEMORANDUM

- **Other Miscellaneous Soft Costs – 6.5%**
  - Items to be included in Construction Contract (Not Soft Costs):
    - Building permits
    - Printing and distribution
    - Temporary utilities
  - Items to be funded by the Other Miscellaneous Budget Line Item (Soft Costs):
    - Management software
    - Project contingency
    - Procurement activities
    - Office spaces and computers
    - Surveying
    - Geotechnical investigation
    - Management
    - County support personnel (Accounting, IT services, teacher pay, keying, cleaning)
    - Special security (Above contractor's obligations)
    - Ceremonial events

## 6.2. Adult Education Budget, Layout, and Space Requirements

### 6.2.1. Budget Estimate Breakdown

Figure 6 provides further detail behind each of the line items associated with this project.

**FIGURE 6: ADULT EDUCATION NEW BUILDING AND PARKING GARAGE BUDGET ESTIMATE BREAKDOWN**

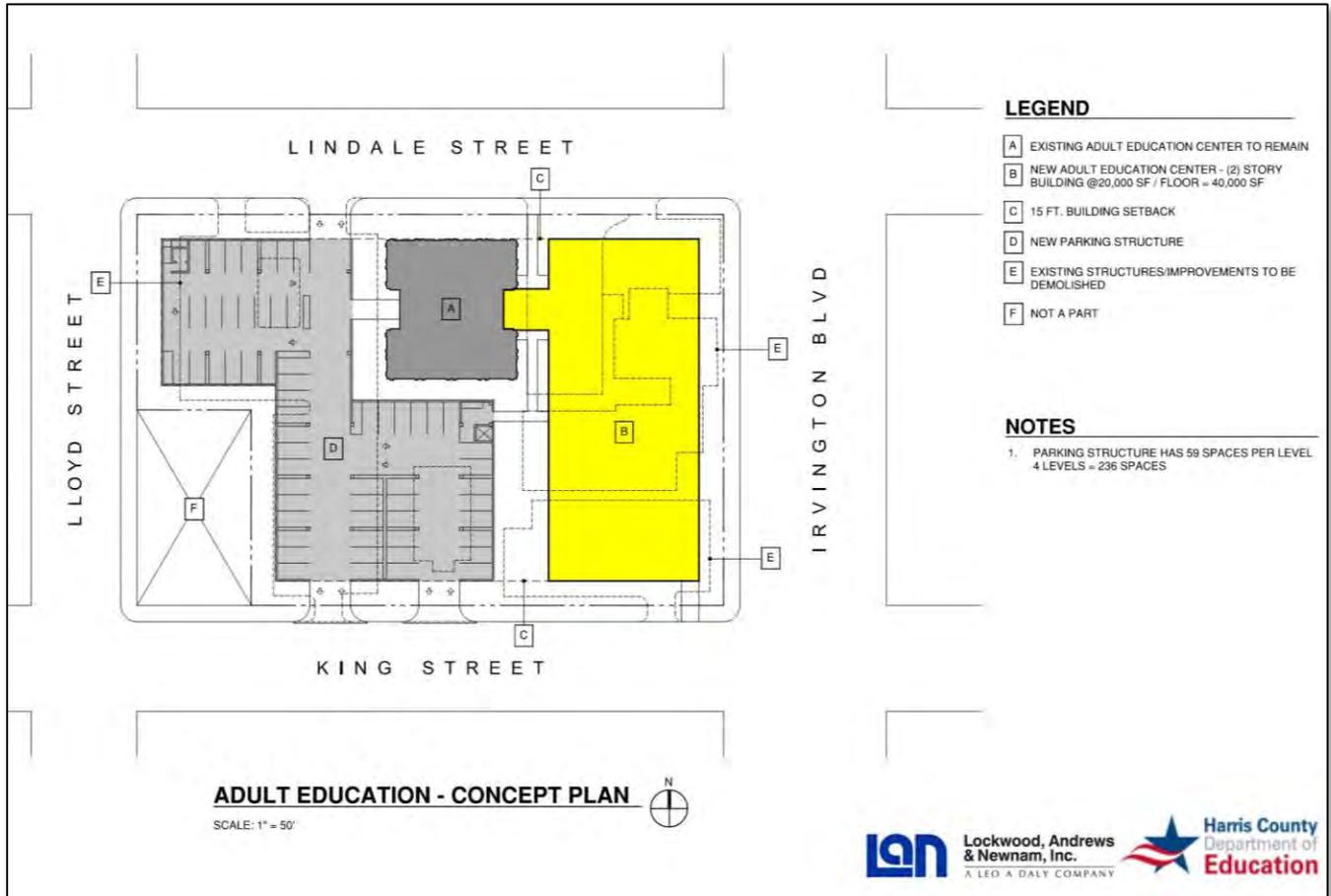
Project Line Item	Quantity or Total SF	\$ or \$/SF	Budget	Contingency (\$)	Subtotal Budget	Soft Costs (\$)	Budget Estimate
New Building	40,500	\$ 250	\$ 10,125,000	\$ 1,012,500	\$ 11,137,500	\$ 3,341,250	\$ 14,478,750
Site Development	1	\$ 500,000	\$ 500,000	\$ 50,000	\$ 550,000	\$ 110,000	\$ 660,000
Demolition of Existing	1	\$ 250,000	\$ 250,000	\$ 25,000	\$ 275,000	\$ 82,500	\$ 357,500
Parking Garage for Students/Staff	150	\$ 10,000	\$ 1,500,000	\$ 150,000	\$ 1,650,000	\$ 412,500	\$ 2,062,500
<b>Total</b>			<b>\$ 12,375,000</b>	<b>\$ 1,237,500</b>	<b>\$13,612,500</b>	<b>\$ 3,946,250</b>	<b>\$17,558,750</b>

# Program of Requirements

## 6.2.2. Conceptual Layout: Adult Education New Building and Parking Garage

Figure 7 provides a conceptual site layout for the Adult Education New Building and Parking Garage.

**FIGURE 7: CONCEPTUAL SITE LAYOUT FOR ADULT EDUCATION NEW BUILDING AND PARKING GARAGE**



## 6.2.3. Space Requirements: Adult Education New Building and Parking Garage

Figure 8 provides the anticipated space requirements for the Adult Education New Building and Parking Garage.

**FIGURE 8: SPACE REQUIREMENTS FOR ADULT EDUCATION NEW BUILDING AND PARKING GARAGE**

 <b>Lockwood, Andrews &amp; Newnam, Inc.</b> <small>A LEO A DALY COMPANY</small>				
Preliminary Program - Adult Education Division 6515 Irvington Blvd. Houston, TX 77022				
<b>Summary</b>				
Department	Net Area (sf)	Efficiency	Gross Area (sf)	% of Total
Administration	6,700	0.65	9,045	22.33
Common Area	5,300	0.65	7,155	17.67
Classrooms and Labs	18,000	0.65	24,300	60.00
<b>Total Area (NSF)</b>	<b>30,000</b>			
<b>Total Area (GSF)</b>			<b>40,500</b>	
<b>GSF per Student &amp; Staff (250)</b>			<b>162</b>	
<b>Administration</b>				
Space Name	Net Area (sf)	Number	Total Area (sf)	
Reception/Lobby	500	1	500	
Director's Office	240	1	240	
Office	180	7	1,260	
Cubicle	100	20	2,000	
Conference Room	300	1	300	
Secure File Room	600	1	600	
General Storage	600	1	600	
Work Room/Copier	300	1	300	
Staff Lounge	500	1	500	
Restrooms	200	2	400	
<b>Department Total</b>			<b>6,700</b>	
<b>Common Area</b>				
Space Name	Net Area (sf)	Number	Total Area (sf)	
Multi-Purpose Room	1,600	1	1,600	
Student Lounge	500	1	500	
Restrooms	300	2	600	
Mechanical	1,000	2	2,000	
Electrical	150	2	300	
Technology	150	2	300	
<b>Department Total</b>			<b>5,300</b>	
<b>Classrooms and Labs</b>				
Space Name	Net Area (sf)	Number	Total Area (sf)	
Smart Classroom	800	10	8,000	
Allied Health Lab	1,200	2	2,400	
Computer Lab	1,000	2	2,000	
Construction/Trades Lab	5,000	1	5,000	
Restrooms	300	2	600	
<b>Department Total</b>			<b>18,000</b>	

## 6.3. Highpoint School Budget, Layout, and Space Requirements

### 6.3.1. Budget Estimate Breakdown

Figure 9 provides further detail behind each of the line items associated with this project. Phased construction efforts would be required and therefore temporary placement of portable facilities would need to be accounted for during this period. Estimating 10 Portable facilities for \$2,500/Month for 15 Months.

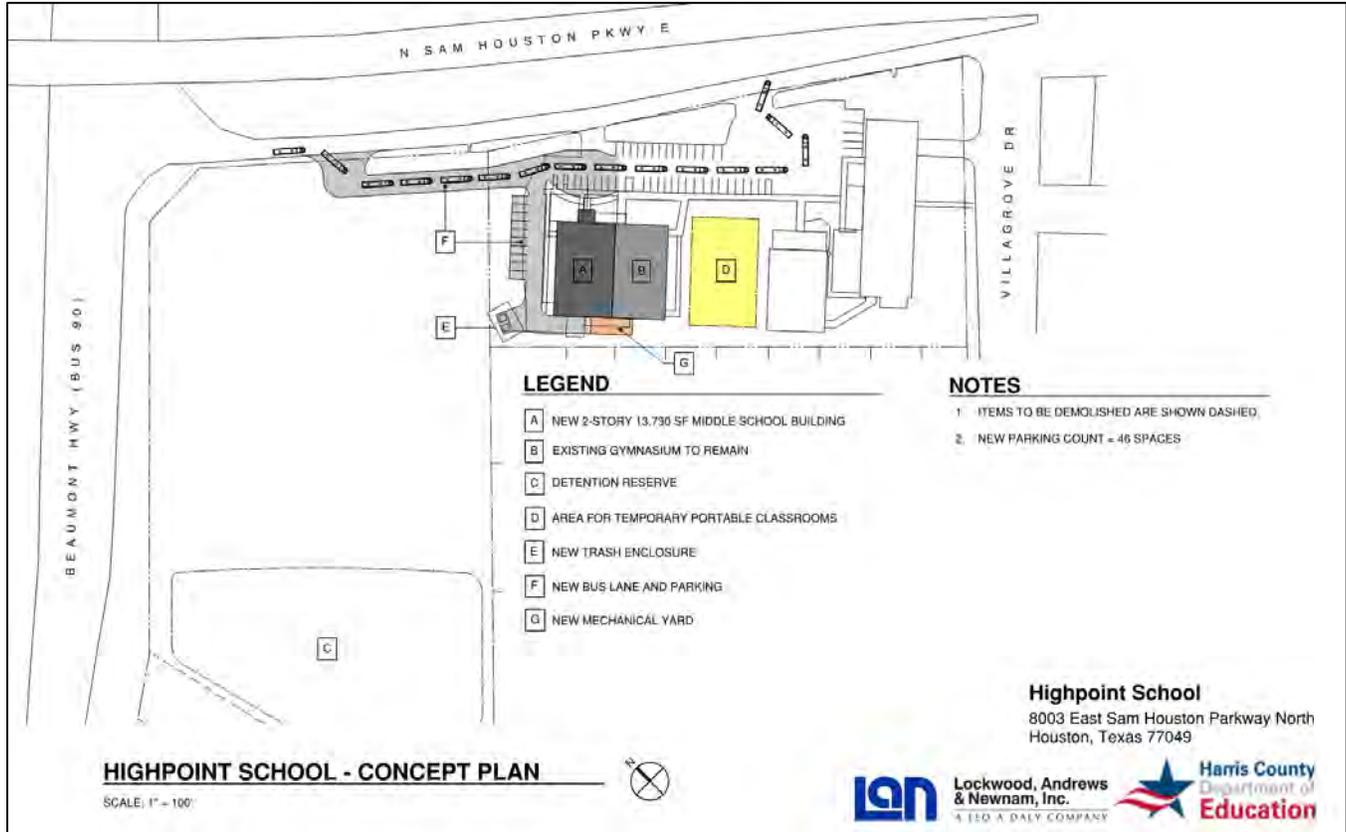
**FIGURE 9: HIGHPOINT SCHOOL BUDGET ESTIMATE BREAKDOWN**

Project Line Item	Quantity or Total SF	\$ or \$/SF	Budget	Contingency (\$)	Subtotal Budget	Soft Costs (\$)	Budget Estimate
Building (Classrooms and Circulation)	13,730	\$ 250	\$ 3,432,500	\$ 343,250	\$ 3,775,750	\$ 1,132,725	\$ 4,908,475
Building (Existing Gymnasium)	7,200	\$ 20	\$ 144,000	\$ 14,400	\$ 158,400	\$ 47,520	\$ 205,920
Site Development	1	\$ 1,500,000	\$ 1,500,000	\$ 150,000	\$ 1,650,000	\$ 330,000	\$ 1,980,000
Demolition of Existing			\$ 200,000	\$ 20,000	\$ 220,000	\$ 66,000	\$ 286,000
Phased Construction Considerations	10	\$ 37,500	\$ 375,000	\$ 37,500	\$ 412,500	\$ 123,750	\$ 536,250
<b>Total</b>			<b>\$ 5,651,500</b>	<b>\$ 565,150</b>	<b>\$ 6,216,650</b>	<b>\$ 1,699,995</b>	<b>\$ 7,916,645</b>

## 6.3.2. Conceptual Layout: New Building, Existing Gym

Figure 10 provides a conceptual site layout for the Highpoint School New Building and Existing Gym Project.

**FIGURE 10: CONCEPTUAL SITE LAYOUT FOR HIGHPOINT SCHOOL NEW BUILDING, EXISTING GYM**



## 6.3.3. Space Requirements: New Building, Existing Gym

Figure 11 and Figure 12 provide the anticipated space requirements for the Highpoint School New Building and Existing Gym Project.

**FIGURE 11: SPACE REQUIREMENTS FOR HIGHPOINT SCHOOL NEW BUILDING, EXISTING GYM (PAGE 1)**

 <b>Lockwood, Andrews &amp; Newnam, Inc.</b> <small>A LEO A DALY COMPANY</small>		 <b>Harris County Department of Education</b>			
Preliminary Program - Highpoint School 8003 East Sam Houston Parkway North Houston, TX 77049					
<b>Summary</b>					
Department	Net Area (sf)	Efficiency	Gross Area (sf)	% of Total	Remarks
Administration	3,570	0.65	4,820	23.03	
Common Area	800	0.65	1,080	5.16	
Classrooms and Labs	4,700	0.65	6,345	30.32	
Physical Education	1,100	0.65	1,485	7.10	
Existing Gymnasium	7,200		7,200	34.40	
<b>Total Area (NSF)</b>	<b>17,370</b>				
<b>Total Area (GSF)</b>			<b>20,930</b>		
<b>GSF per Student (60)</b>			<b>349</b>		
<b>Demolish Existing Classroom Building, Retain Existing Gymnasium</b>					
			<b>First Floor Gross Area (sf)</b>	<b>6,642</b>	
			<b>Second Floor Gross Area (sf)</b>	<b>7,088</b>	
			<b>Total</b>	<b>13,730</b>	
<b>Administration</b>					
Space Name	Net Area (sf)	Number	Total Area (sf)		
Reception/Lobby	400	1	400		First Floor
Principal's Office	240	1	240		First Floor
Assistant Principal's Office	180	1	180		First Floor
Counselor's Office	150	1	150		First Floor
Security Office	150	2	300		(1) @ First Floor, (1) @ Second Floor
Drug Coach	150	1	150		First Floor
Work Room/Copier	225	1	225		First Floor
Conference Room	225	1	225		First Floor
Secure File Room	200	1	200		First Floor
General Storage	200	1	200		First Floor
Staff Lounge	300	1	300		First Floor
Restrooms	200	2	400		First Floor
Custodian	100	1	100		First Floor
Clinic / Restroom / Nurse's Office	500	1	500		First Floor
<b>Department Total</b>			<b>3,570</b>		

FIGURE 12: SPACE REQUIREMENTS FOR HIGHPOINT SCHOOL NEW BUILDING, EXISTING GYM (PAGE 2)



**Lockwood, Andrews & Newnam, Inc.**  
A LEO A DALY COMPANY



Preliminary Program - Highpoint School  
8003 East Sam Houston Parkway North  
Houston, TX 77049

### Common Area

Space Name	Net Area (sf)	Number	Total Area (sf)	
Mechanical Room	150	2	300	(1) @ First Floor, (1) @ Second Floor
Electrical Room	150	2	300	(1) @ First Floor, (1) @ Second Floor
Technology	100	2	200	(1) @ First Floor, (1) @ Second Floor
<b>Department Total</b>			<b>800</b>	

### Classrooms

Space Name	Net Area (sf)	Number	Total Area (sf)	
Classroom	800	5	4,000	Second Floor
Storage	200	1	200	Second Floor
Restrooms	200	2	400	Second Floor
Custodian	100	1	100	Second Floor
<b>Department Total</b>			<b>4,700</b>	

### Physical Education

Space Name	Net Area (sf)	Number	Total Area (sf)	
Restrooms	200	2	400	First Floor
Storage	200	1	200	First Floor
Coach's Office	200	1	200	First Floor
Laundry	200	1	200	First Floor
Custodian	100	1	100	First Floor
<b>Department Total</b>			<b>1,100</b>	

## 6.4. AB School East Budget, Layout, and Space Requirements

### 6.4.1. Budget Estimate Breakdown

Figure 13 provides further detail behind each of the line items associated with this project.

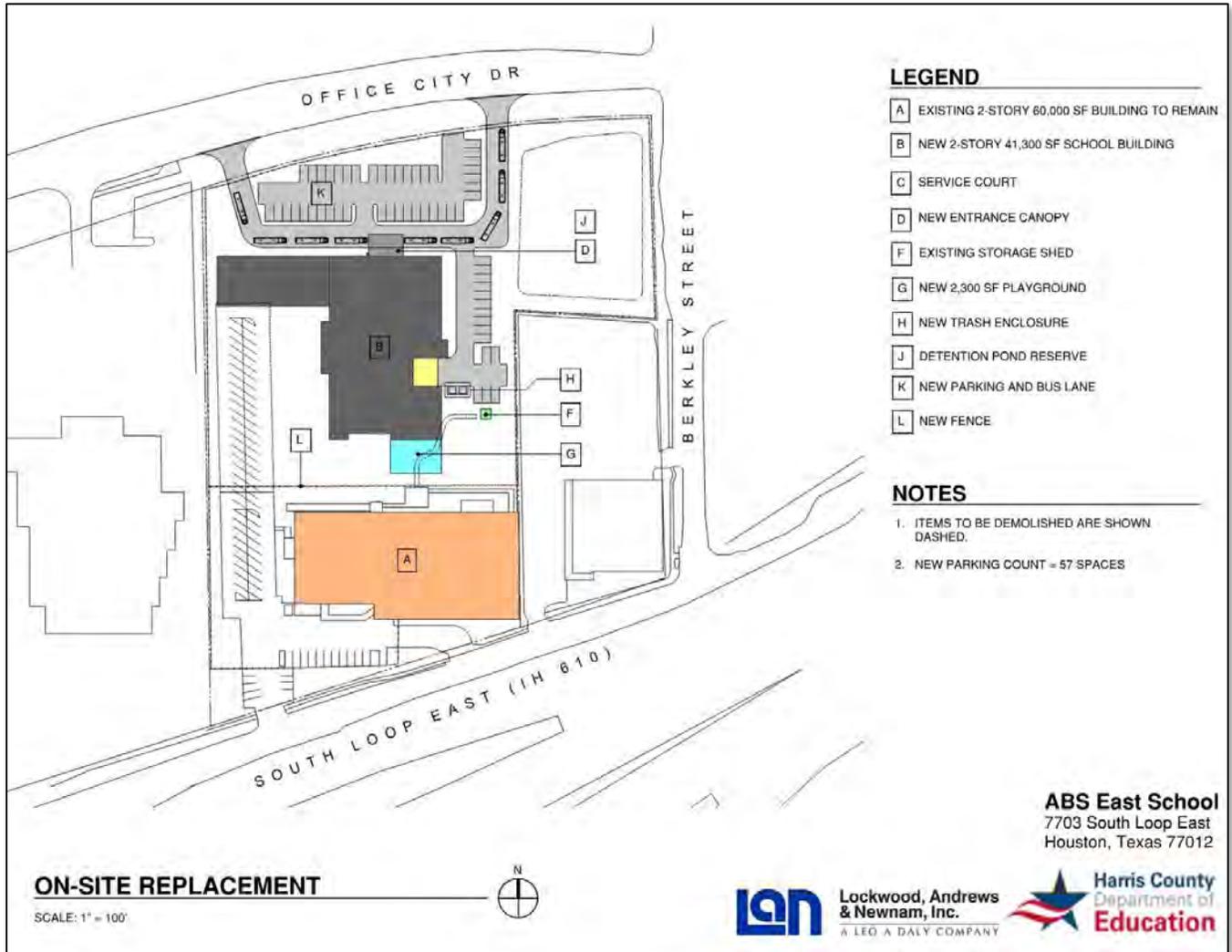
**FIGURE 13: AB SCHOOL EAST NEW BUILDING BUDGET ESTIMATE BREAKDOWN**

Project Line Item	Quantity or Total SF	\$ or \$/SF	Budget	Contingency (\$)	Subtotal Budget	Soft Costs (\$)	Budget Estimate
Programming with 229 SF/Student	41,300	250	\$ 10,325,000.00	\$ 1,032,500	\$ 11,357,500	\$ 3,407,250	\$ 14,764,750
Site Development	1	\$ 2,000,000	\$ 2,000,000	\$ 200,000	\$ 2,200,000	\$ 440,000	\$ 2,640,000
Greenhouse	1,500	\$ 50	\$ 75,000	\$ 7,500	\$ 82,500	\$ 20,625	\$ 103,125
Playground	1	\$ 150,000	\$ 150,000	\$ 15,000	\$ 165,000	\$ 33,000	\$ 198,000
<b>Total</b>			<b>\$ 12,550,000</b>	<b>\$ 1,255,000</b>	<b>\$13,805,000</b>	<b>\$ 3,900,875</b>	<b>\$17,705,875</b>

## 6.4.2. Conceptual Layout: New Building

Figure 14 provides a conceptual site layout for the AB School East New Building Project.

**FIGURE 14: CONCEPTUAL SITE LAYOUT FOR AB SCHOOL EAST NEW BUILDING**



## 6.4.3. Space Requirements: New Building

Figure 15, Figure 16, and Figure 17 provide the anticipated space requirements for the AB School East New Building Project.

**FIGURE 15: SPACE REQUIREMENTS FOR AB SCHOOL EAST NEW BUILDING (PAGE 1)**

 <b>Lockwood, Andrews &amp; Newnam, Inc.</b> <small>A LEO A DALY COMPANY</small>					
Preliminary Program - Academic & Behavior Schools East 7703 South Loop East Houston, TX 77012					
<b>Summary</b>					
Department	Net Area (sf)	Efficiency	Gross Area (sf)	% of Total	Remarks
Administration	5,700	0.65	7,695	18.63	Outdoor Play Area and Service Court not included in Program Area
Common Area	1,120	0.65	1,512	3.66	
Cafeteria	3,640	0.75	4,550	11.02	
Gymnasium	4,560	0.75	5,700	13.80	
Life Skills	7,300	0.65	9,855	23.86	
Elementary	2,640	0.65	3,564	8.63	
Academic & Behavior	6,240	0.65	8,424	20.40	
				100.00	
<b>Total Area (NSF)</b>	<b>31,200</b>				
<b>Total Area (GSF)</b>			<b>41,300</b>		First Floor Area: 33,750 sf
<b>GSF per Student (180)</b>	<b>229</b>				Second Floor Area: 7,550 sf
<b>Administration</b>					
Space Name	Net Area (sf)	Number	Total Area (sf)		
Reception/Lobby	650	1	650		
Principal's Office Suite	840	1	840		Includes Office, Secretary, Conference Room
Assistant Principal	180	2	360		
Counselor's Office	180	2	360		
Security Office	230	1	230		
Specialist Office	150	4	600		
Weapons Screening	250	1	250		
Work Room/Copier	240	2	480		
Conference Room	240	1	240		
Secure File Room	110	1	110		
Textbook Storage	250	1	250		
General Storage	120	1	120		
Staff Lounge	300	1	300		
Restroom	80	5	400		
Clinic / Restroom / Nurse's Office	510	1	510		
<b>Department Total</b>			<b>5,700</b>		

FIGURE 16: SPACE REQUIREMENTS FOR AB SCHOOL EAST NEW BUILDING (PAGE 2)

 <b>Lockwood, Andrews &amp; Newnam, Inc.</b> A LEO A DALY COMPANY		 Harris County Department of <b>Education</b>	
Preliminary Program - Academic & Behavior Schools East 7703 South Loop East Houston, TX 77012			
<b>Common Area</b>			
Space Name	Net Area (sf)	Number	Total Area (sf)
Mechanical Room	250	1	250
Electrical Room	100	2	200
Sprinkler Riser	100	1	100
MDF	150	1	150
IDF	100	1	100
Custodian Office	120	1	120
Janitor Closet	100	2	200
<b>Department Total</b>			<b>1,120</b>
<b>Cafeteria</b>			
Space Name	Net Area (sf)	Number	Total Area (sf)
Dining Area	2,450	1	2,450
Serving	650	1	650
Foodservice Office	80	1	80
Dry Storage	80	1	80
Chair Storage	220	1	220
Custodian	160	1	160
<b>Department Total</b>			<b>3,640</b>
<b>Gymnasium</b>			
Space Name	Net Area (sf)	Number	Total Area (sf)
Gymnasium	3,450	1	3,450
Storage	250	2	500
Coach's Office	110	1	110
Restrooms	250	2	500
<b>Department Total</b>			<b>4,560</b>

FIGURE 17: SPACE REQUIREMENTS FOR AB SCHOOL EAST NEW BUILDING (PAGE 3)

 <b>Lockwood, Andrews &amp; Newnam, Inc.</b> <small>A LEO A DALY COMPANY</small>		 <b>Harris County</b> <small>Department of</small> <b>Education</b>		
Preliminary Program - Academic & Behavior Schools East 7703 South Loop East Houston, TX 77012				
<b>Life Skills</b>				
Space Name	Net Area (sf)	Number	Total Area (sf)	
Sensory Room	300	1	300	
Life Skills Classrooms	400	12	4,800	
OCI	360	1	360	
Changing/Restroom/Shower	260	1	260	
Restrooms	80	7	560	
Domestic Lab	820	1	820	
Laundry	100	1	100	
Isolation	100	1	100	
<b>Department Total</b>			<b>7,300</b>	
<b>Elementary</b>				
Space Name	Net Area (sf)	Number	Total Area (sf)	
Classroom	450	4	1,800	
Restroom	110	2	220	
Storage	200	1	200	
Isolation	100	1	100	
Work Room	320	1	320	
<b>Department Total</b>			<b>2,640</b>	
<b>Academic &amp; Behavior</b>				
Space Name	Net Area (sf)	Number	Total Area (sf)	
Classroom	450	12	5,400	2nd Floor
Restroom/Shower	100	1	100	2nd Floor
Restroom	220	2	440	2nd Floor
Storage	200	1	200	2nd Floor
Isolation	100	1	100	2nd Floor
<b>Department Total</b>			<b>6,240</b>	

## 6.5. Administration Building Budget

### 6.5.1. Budget Estimate Breakdown

Figure 18 provides further detail behind each of the line items associated with this project.

**FIGURE 18: ADMINISTRATION BUILDING BUDGET ESTIMATE BREAKDOWN**

Project Line Item	Quantity or Total SF	\$ or \$/SF	Budget	Contingency (\$)	Subtotal Budget	Soft Costs (\$)	Budget Estimate
Space Configuration and Finishes	60,000	\$ 40	\$ 2,400,000	\$ 240,000	\$ 2,640,000	\$ 792,000	\$ 3,432,000
Relocation of Board Room	1	\$ 500,000	\$ 500,000	\$ 50,000	\$ 550,000	\$ 165,000	\$ 715,000
Mechanical Rehabilitation	60,000	\$ 20	\$ 1,200,000	\$ 120,000	\$ 1,320,000	\$ 396,000	\$ 1,716,000
New Chillers	2	\$ 200,000	\$ 400,000	\$ 40,000	\$ 440,000	\$ 132,000	\$ 572,000
New Lighting (LED)	60,000	\$ 10	\$ 600,000	\$ 60,000	\$ 660,000	\$ 198,000	\$ 858,000
Major Electrical Service	1	\$ 500,000	\$ 500,000	\$ 50,000	\$ 550,000	\$ 165,000	\$ 715,000
Demolition	60,000	\$ 5	\$ 250,000	\$ 25,000	\$ 275,000	\$ 82,500	\$ 357,500
<b>Total</b>			<b>\$ 5,850,000</b>	<b>\$ 585,000</b>	<b>\$ 6,435,000</b>	<b>\$ 1,930,500</b>	<b>\$ 8,365,500</b>



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