



HARRIS COUNTY DEPARTMENT OF EDUCATION

# BUDGET BOOK

FISCAL YEAR 2017-2018

6300 IRVINGTON BOULEVARD | HOUSTON, TEXAS 77022 | [www.hcde-texas.org](http://www.hcde-texas.org)

One Source for All Learners





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

## **Budget Book**

For Fiscal Year  
September 1, 2017 through August 31, 2018

**Prepared by**  
**Business Services Division**

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



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Harris County Department of Education  
Texas**

For the Fiscal Year Beginning

**September 1, 2016**

Executive Director



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

# HARRIS COUNTY DEPARTMENT OF EDUCATION

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2016-2017.

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



A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

**Mark C. Pepera, MBA, RSBO, SFO**  
Acting President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

**John D. Musso, CAE, RSBA**  
Executive Director

## CITIZEN'S GUIDE TO OUR BUDGET

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### WHAT IS THE HCDE BUDGET?

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

### WHAT IS THE PURPOSE OF A BUDGET?

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

### WHAT ARE PROPERTY TAXES?

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

### WHAT IS A TAX RATE?

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

### WHAT IS AD VALOREM TAX?

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

### HOW ARE PROPERTY TAXES CALCULATED?

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

Average Appraised Value	\$ 230,487
Less 20% Homestead Exemption Plus Other	<u>60,679</u>
Total Taxable Value	<b>\$ 169,808</b>

HCDE Proposed Tax Rate      \$ .005195/per \$100 valuation

**\$169,808** = **\$1,698** x \$.005195 = **\$8.82** Total Property Tax Due Per Year  
\$100

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

The effect is +- \$0.20 per year.      **(\$1,698 x \$.005295) = \$8.99 minus \$8.82 = \$0.17**  
Depending if it is an increase or decrease

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

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



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**INTRODUCTORY SECTION**



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# Harris County Department of Education

July 18, 2017

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**

**Louis D. Evans, III**  
President

**Eric Dick**  
Vice President

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**Dr. George Moore**

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**Dr. Diane Trautman**

**Michael Wolfe**

Dear Trustees:

We are pleased to present the Harris County Department of Education's Annual Budget for fiscal year 2017-2018. 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 for 2017-2018. Given the limited resources, our staff has developed a financial plan for the 2017-2018 General Fund, Debt Service Fund, Enterprise Fund, Capital Projects Fund and Internal Service Fund Budgets. The development, review and consideration of the 2017-2018 budget were completed with a detailed review of every revenue and expenditure item within the context of the department's mission, goals and financial policies. This document provides information on each of the fund budgets. In addition, we also provide information about our projected grants for 2017-2018, which we account as Special Revenue Funds.

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

With this budget, we are continuing to use our performance based budgeting model. Our conservative process focuses on evaluating programs and initiatives for efficiencies while taking into account current resources. Moreover, two variables are then reviewed during our SWOT Analysis (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. During this year's budgeting process, HCDE implemented a new planning and evaluation model to include Gap Analysis and Academic Return of Investment (AROI). This process attempts to plan for the use of resources to achieve a certain milestone. Various schools and divisions will adapt the Gap Analysis and AROI based on their type of division and mission. In the Division section, we have included the applicable gap analysis and AROI as well as the performance measurement. Programs and revenue producing divisions will have a contribution margin based on their SWOT Analysis, Gap Analysis and AROI. This is the ninth 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 128 years.

HCDE is located in Harris County in the upper Gulf Coast region of Texas, approximately 50 miles from the Gulf of Mexico. Harris County, Texas with 4.6 million people, is the third most populous county in the United States and ranks as one of the top ten fastest growing counties in the nation. Harris County's population base includes a wide variety of racial, ethnic, and socio-economic groups that give the area a rich diversity and cosmopolitan feel. In Texas, the second largest County is Dallas with 2.5 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 fifth largest city in the nation and is the second in the Nation in population growth.

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

### HCDE Mission Statement

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

### **Department Goals:**

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

Each HCDE Division has objectives that are measured annually by the HCDE Accountability System. The Performance Measures are in four constructs:

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

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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 in the Department may be present and participate in the meeting. The budget must be adopted by the Board of Trustees, inclusive of budget amendments no later than August 31<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 2016 until the middle of January 2017.

Once these plans and programs have been established, the preparation phase of budgeting begins by allocating resources to support them. This phase took place the first quarter 2017 with several training sessions. Every division started assigning resources and gathering the data.

Evaluation is the last step of the Department's budget cycle, in which information is compiled and analyzed to assess the performance of each individual division and campus, as well as the Department as a whole. During April and May, the data was analyzed, organized and summarized in the Board Budget Committee Workbook that was presented to the Board Budget Committee during the first and second hearings that took place on June 13<sup>th</sup> and July 18<sup>th</sup>, 2017.

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 18<sup>th</sup>, the Board of Trustees was presented a final proposal to be implemented on September 1<sup>st</sup>, 2017.

### **Amending the Budget**

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

### **Significant Changes for FY 17-18**

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. Beginning in FY 15-16, the Department initiated a new philosophy to focus on relationship building rather than revenue generation. Fiscal results and projections include this new planned objectives, and the major initiatives include a focus of four major enhancements to program and services to include:

1. During April 2017 HCDE Board of Trustees approved the re-conditioning of Highpoint North into a new Recovery High School called Fortis Academy. The new school will be opening doors to

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students in FY17-18. The school will be able to accommodate 30 students coming from rehabilitation programs for substance dependency, avoiding for students to go back into the same environment that originated the dependency.

2. Implementing a new Harris County High School Debate Program in partnership with school districts and the Houston Urban Debate League (HUDL).
3. Developing capital projects to continue to serve HCDE clients.
4. 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 will be presented to the board this summer, (2) a review and implementation of program based budgeting to seek internal efficiencies and budget reductions, (3) the recommendation of competitive salaries and (4) tax revenues due to the adoption of a rate below the effective tax rate projected at \$.005195 per \$100 valuation.

Included in the budget are 11.05 new positions aimed at enhancing our capabilities to meet the client needs and enhance our fee revenue stream for Special Schools, Therapy, Choice Partners and the new Recovery High School.

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

1. Our Highpoint North School has been converted to a Recovery High School. We are projecting a \$1,115,337 budget and 3 additional Full Time Equivalent (“FTEs”) plus 7 from HP North based on the approved development plan.
2. Our Special Schools have experienced additional demand for services from client districts to add contracted seats, thus requiring 3 additional FTEs to meet this demand and maintain a safe environment.
3. Our Records Cooperative is adding revenues and 1 FTE to meet client demand, as well as 1 FTE for Choice Partners.
4. Through a review of the Facilities Division Budget, \$400,000 were reduced in supplies and contracted services.
5. In the area of School Based Therapy, 2.05 FTEs are added to meet client demand along with increase in revenues.
6. A total of 4 employee paygrade reclassifications are included in General Fund in the amount of \$51,500 and 1 reclassification in the Facilities Fund in the amount of \$16,000.
7. A new debate program in partnership with the Houston Urban Debate League – HUDL, has been proposed to serve at risk and economically disadvantaged students in the amount of \$347,528 including 1 additional FTE.
8. In an effort to meet the goal of recruiting and retaining teachers and staff, a 3% salary increase for all employees has been included. Grant employees will receive an increase based on available funding.
9. A capital project plan is recommended for FY18. Another important part of our plan is to enhance our facilities to better serve our client districts. We are proposing the continuation of the Board approved Replacement of AB West School. Included in our plan is the architect designation and procurement of a new school. The capital project fund is \$10,816,072 and this project is awaiting the approval of the AB West Development Plan.
10. Other facility projects to be addressed in FY17-18 are the start of replacing the elevators in the Adult Ed Building and minor improvements to buildings due to age and deterioration. Other construction projects include the upgrade of the main lobby and renovations to the warehouse to convert to adult education programs, the culinary kitchen at the Recovery High School and other minor improvements. \$2,000,000 has been set aside from General Fund balance for this effort.
11. Technology is also an important driver of our success. Our technology requires upgrading and \$265,000 is targeted for asset replacement in FY17-18. This cost is reserved in the fund balance.
12. The Baytown Head Start Center is also being completed in FY17-18, and \$569,000 is being funded from the general fund balance to complete the project. In FY16-17 the project allocation was not used, and it is being transferred into the new fiscal year.



13. The proposed budget also includes \$450,000 for replacement assets for department wide (i.e. vehicles, computers, etc.).
14. A balanced budget was achieved with these necessary changes and planned one-time expenditures from our General Fund balance totaling \$3.8 million.
15. The use of the estimated effective tax rate of \$.005195 is key to the funding of the operations plan for the current year and future years.

### Summary of Proposed Budgets

The Department utilizes Governmental, Proprietary, and Fiduciary fund types. The Department's Governmental fund types are comprised of General Funds, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. The Proprietary Fund types include the Internal Service Fund and the Enterprise Fund. The Enterprise Fund Includes the Choice Partners. The Fiduciary fund types include Agency Funds. It is important to note that the Department approves the annual budgets for the General Fund, Internal Service Fund, Debt Service Fund and Capital Project Funds. Agency 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 Funds with a comparison to fiscal year 2016-2017.

	Original Budget 2016-2017	Amended Budget 2016-2017	Adopted Budget 2017-2018	Percent Change
<b>Beg. Fund Balance</b>	\$ 30,920,238	\$ 30,920,238	\$ 22,149,717	
<b>Estimated Revenues</b>	48,814,591	48,907,456	50,772,631	4%
<b>Appropriations</b>	46,992,633	48,266,572	50,061,366	4%
<b>Transfers Out</b>	8,668,958	9,411,405	4,565,265	-51%
<b>Total Appropriations</b>	\$ 55,661,591	\$ 57,677,977	\$ 54,626,631	-5.29%
<b>Excess/(Deficiency) of Revenues Over/(Under) Appropriations</b>	(6,847,000)	(8,770,521)	(3,854,000)	
<b>Ending Fund Balance</b>	<b>24,073,238</b>	<b>22,149,717</b>	<b>18,295,717</b>	
<b>Non-Spendable Fund Balance</b>	163,462	159,613	159,613	
<b>Restricted Fund Balance</b>	6,281	-	-	
<b>Committed Fund Balance</b>	3,391,213	1,200,000	1,200,000	
<b>Assigned Fund Balance</b>	5,185,416	4,533,276	679,276	
<b>Unassigned Fund Balance</b>	15,326,866	16,256,828	16,256,828	
<b>Ending Fund Balance</b>	<b>\$ 24,073,238</b>	<b>\$ 22,149,717</b>	<b>\$ 18,295,717</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 2017-2018:

	Governmental				Proprietary		Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	
Estimated Revenues	\$50,772,631	\$35,593,649	\$3,144,592	-	\$6,040,761	\$4,299,354	\$99,850,987
Appropriations	50,061,366	35,593,649	3,144,592	10,816,072	6,040,761	2,383,580	108,040,020
Transfers Out	4,565,265	-	-	-	-	1,915,774	6,481,039
Total Appropriations and Other Uses	\$ 54,626,631	\$ 35,593,649	\$ 3,144,592	\$ 10,816,072	\$ 6,040,761	\$ 4,299,354	\$ 114,521,059
Appropriations from Fund Balance:	\$ (3,854,000)	-	-	(10,816,072)	-	-	\$ (14,670,072)
Projected Fund Balance Beg.	22,149,717	-	-	10,816,072	1,416,490	-	34,382,279
Projected Fund Balance End.	\$ 18,295,717	\$ -	\$ -	\$ -	\$ 1,416,490	\$ -	\$ 19,712,207

The Department's Proprietary Funds are the Internal Service Fund and the Enterprise Fund. The Internal Service Fund consists of two funds: the Worker's Compensation Fund and the Facilities Support Charges. For the Worker's Compensation Fund, the Department participated in a partially self-funded pool, originally approved by the Board in the fiscal year 2005. In fiscal year 2016-2017, the Department moved to a fully funded program which continues for fiscal year 2017-2018. 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 2017-18 revenues and expenditures for the Workers Compensation Fund with a comparison to fiscal year 2016-2017.

	Adopted Budget 2016-2017	Amended Budget 2016-2017	Adopted Budget 2017-2018
Operating Revenues	\$ 464,082	\$ 464,082	\$ 440,000
Operating Expenses	464,082	464,082	440,000
Total Operating Expenses and Other Uses	464,082	464,082	440,000
Net Position	-	-	-
Projected Balance Beginning	1,416,490	1,416,490	1,416,490
Projected Balance Ending	\$ 1,416,490	\$ 1,416,490	\$ 1,416,490

## 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 2017-18 revenues and expenditures for the Facilities Support Charges with a comparison to fiscal year 2016-2017.

	Adopted Budget 2016-2017	Amended Budget 2016-2017	Adopted Budget 2017-2018
<b>Operating Revenues</b>	\$ 6,000,035	\$ 6,000,035	\$ 5,600,761
<b>Operating Expenses</b>	6,000,035	6,000,035	5,600,761
<b>Transfers Out</b>	-	-	-
<b>Total Operating Expenses and Other Uses</b>	6,000,035	6,000,035	5,600,761
<b>Net position</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 2017-18 revenues and expenditures for Choice Partners with a comparison to fiscal year 2016-2017.

	Adopted Budget 2016-2017	Amended Budget 2016-2017	Adopted Budget 2017-2018
<b>Operating Revenues</b>	\$ 3,766,995	\$ 3,766,995	\$ 4,299,354
<b>Operating Expenses</b>	2,271,468	2,271,468	2,383,580
<b>Transfers Out</b>	1,495,527	1,495,527	1,915,774
<b>Total Operating Expenses and Other Uses</b>	3,766,995	3,766,995	4,299,354
<b>Net Position</b>	\$ -	\$ -	\$ -

## Balanced Budget

The operating budget of the Department shall be balanced, as prescribed by the Department's policy. This means that for each fund, expenditures are not to exceed revenues plus available fund balances. If the fund balance is used, this cost must be a one-time cost and not recurring, for example, capital expenditures. As the summary below indicates, we are submitting a balanced budget for fiscal year 2017-2018. Our expenditures plus other financing uses totals \$54,626,631. Our revenues equal \$50,772,631. One-time costs total \$3,854,000, from which construction projects total \$2,000,000, Head Start one time Baytown Project of \$569,000, technology replacement costs totaling \$610,000, Email backup system & archiving for \$225,000 and Replacement Assets Department Wide for \$450,000. We believe that our budget represents a fiscally responsible and conservative approach to the needs of the Department within the available funds. The chart below shows a historical summary of the general fund.

## General Operating Fund Summary (Trend)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected Budget	2017-2018 Adopted Budget
<b>Beg. Fund Balance</b>	\$ 24,815,014	\$ 26,601,199	\$ 27,903,232	\$ 30,920,238	\$ 22,149,717
<b>Estimated Revenues</b>	47,881,976	48,386,286	44,859,536	48,907,456	50,772,631
<b>Appropriations</b>	41,694,702	43,380,849	41,137,796	48,266,572	50,061,366
<b>Total Other/Uses Net:</b>	4,401,089	3,703,404	704,734	9,411,405	4,565,265
<b>Total Appropriations and Other Uses:</b>	46,095,791	47,084,253	41,842,530	57,677,977	54,626,631
<b>Net Change in Fund Balance</b>	1,786,185	1,302,033	3,017,006	(8,770,521)	(3,854,000)
<b>Ending Fund Balance</b>	<b>\$ 26,601,199</b>	<b>\$ 27,903,232</b>	<b>\$ 30,920,238</b>	<b>\$ 22,149,717</b>	<b>\$ 18,295,717</b>

### Projected Fund Balance

We are projecting that the fiscal year 2017-2018 ending fund balance will be \$18,295,717. This represents a change of \$3,854,000 from the projected 2016-2017 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 2017-2018 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 2017-2018 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 2017-2018 appropriation levels for the General Operating Fund are projected at \$50,061,366 and estimated other uses (transfers to other funds and one time cost) at \$4,565,265, for a total of \$54,626,631; this represents a decrease of 5.3% or \$(3,051,346) decrease from 2016-2017 amended budget.

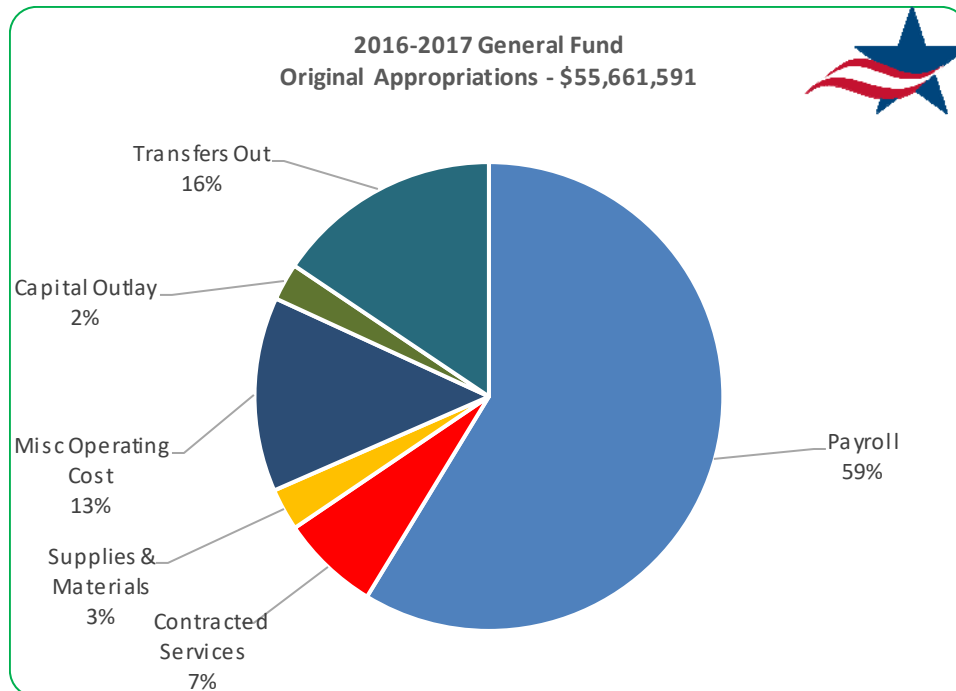
The 2017-2018 budget includes a 3% salary increase for General Fund and Enterprise Fund employees. Special Revenue salary increases will depend on grant fund availability. The budget process was representative of the economic environment. A series of budget meetings and reviews were conducted by the Superintendent and the Budget Committee to achieve this budget. Transfers-out to other funds reduced by \$4,846,140 for fiscal year 17-18 mainly due to the additional participation of the General Fund in the construction of the AB West School during FY16-17. The capital outlay initiatives in the budgets include \$2,000,000 for HCDE buildings upgrade and upkeep, \$795,000 for the technology asset replacement cost, Technology e-mail backup and archiving, and Technology sound and phone replacement.

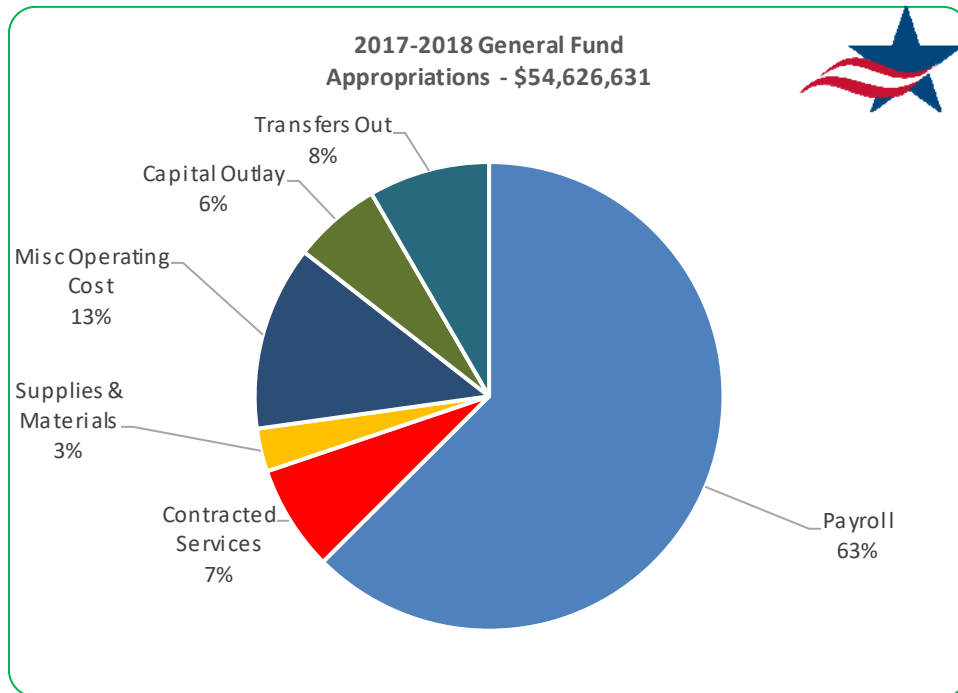
**Comparison of General Operating Fund Appropriations by Object**

**General Fund Only -**

Object Code	Original Budget 2016-2017	Projected Budget 2016-2017	Adopted Budget 2017-2018	Percent Change
Payroll	\$ 32,678,033	\$ 32,743,551	\$ 34,152,141	4%
Contracted Services	3,796,621	3,832,945	3,984,348	4%
Supplies & Materials	1,616,995	1,644,344	1,627,419	-1%
Misc Operating Cost	7,473,634	7,623,661	6,971,758	-9%
Capital Outlay	1,427,350	2,422,071	3,325,700	37%
Transfers Out	8,668,958	9,411,405	4,565,265	-51%
<b>Total Appropriations</b>	<b>\$ 55,661,591</b>	<b>\$ 57,677,977</b>	<b>\$ 54,626,631</b>	<b>-5%</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 \$3,144,592 in appropriations for fiscal year 2017-2018. 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 and as needed from the Maintenance and Operations revenues. A transfer is projected from the General Fund to the Debt Service Fund. Currently the Department has approximately \$20.2 million in debt including \$7 million bonds issued for the construction of a new building for the AB West School.

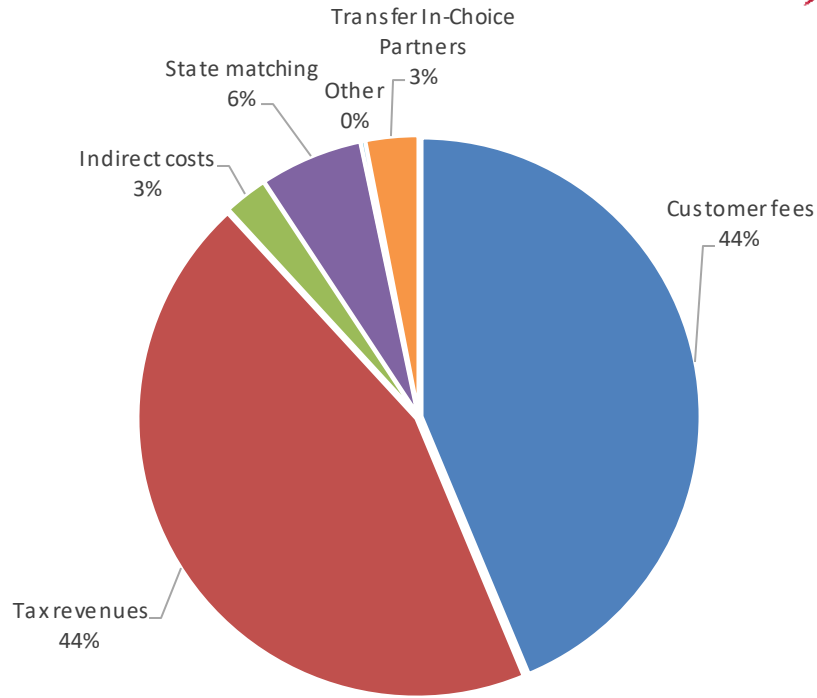
**Special Revenues Funds** – Appropriations for these funds are restricted to, or designated for specific purposes by a grantor. For fiscal year 2017-2018, the Department’s appropriation is \$35,593,649. The Department provides information to the Board of Trustees on all Department grants, as the Notice of Grant Awards (NOGA) are received, the estimated revenues and appropriations are adjusted to reflect the awarded grant budget. These grants have restrictions placed by grantors.

### Revenue Levels

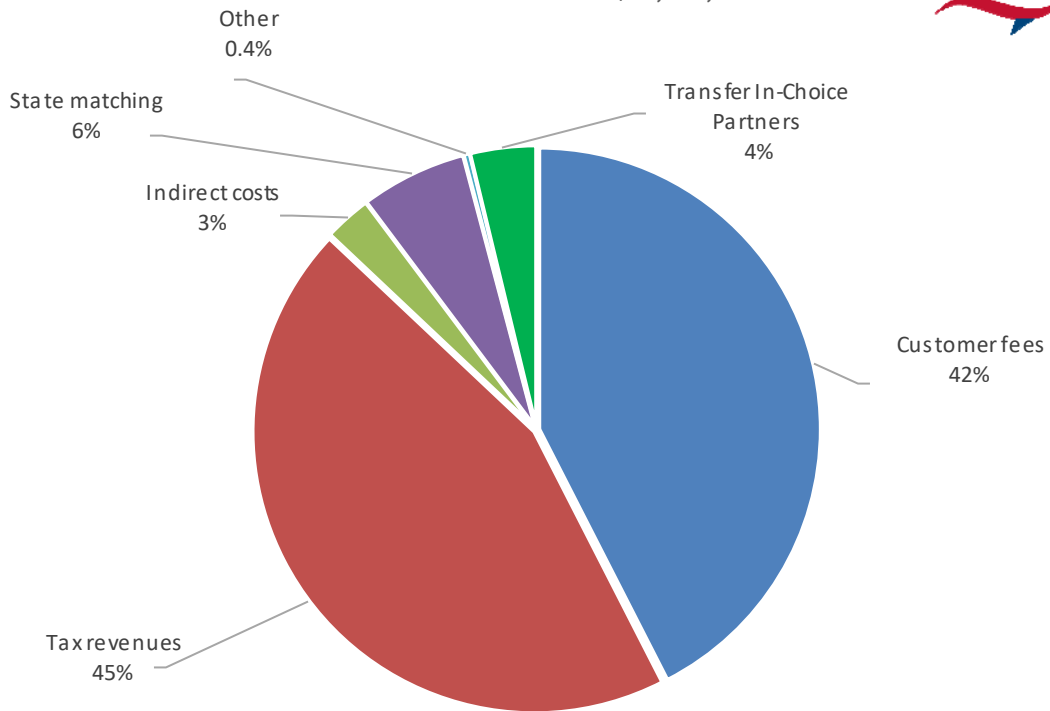
Revenue estimates are based upon a variety of demographic and tax information. Estimating revenue from the two major sources, customer fees and local property taxes, are critical to the budget.

The following charts present the estimated revenue levels for fiscal year 2016-2017 and the estimated revenues for fiscal year 2017-2018.

**2016-2017 General Fund  
Original Estimated Revenue - \$48,814,591**



**2017-2018 General Fund  
Estimated Revenue - \$50,772,631**



The Department estimates total General Operating Fund revenues of \$50,772,631 for the 2017-2018 fiscal year. Customer fees are projected to be \$21,568,886 or 42% of the estimated revenues. Tax revenues are projected to be \$22,623,000 of 45% of the estimated revenues. The remaining revenues are indirect costs at \$1,382,771; state funding \$3,100,000, transfer in from Choice Partners of \$1,915,774 and other revenues at \$182,200.

The recommended budget includes an increase in revenues of 3.8% from the amended fiscal year 2016-2017 budget for the General Fund.

	Original Budget 2016-2017	Projected Budget 2016-2017	Adopted Budget 2017-2018	Percent Change
Customer fees	\$ 21,340,466	\$ 21,432,831	\$ 21,568,886	1%
Tax revenues	21,698,803	21,698,803	22,623,000	4%
Indirect costs	1,244,595	1,244,595	1,382,771	11%
State funding	2,913,000	2,913,000	3,100,000	6%
Other	122,200	122,700	182,200	49%
Transfer In-Choice Partners	1,495,527	1,495,527	1,915,774	28%
<b>Total Revenues</b>	<b>\$ 48,814,591</b>	<b>\$ 48,907,456</b>	<b>\$ 50,772,631</b>	<b>4%</b>

## Local Revenues

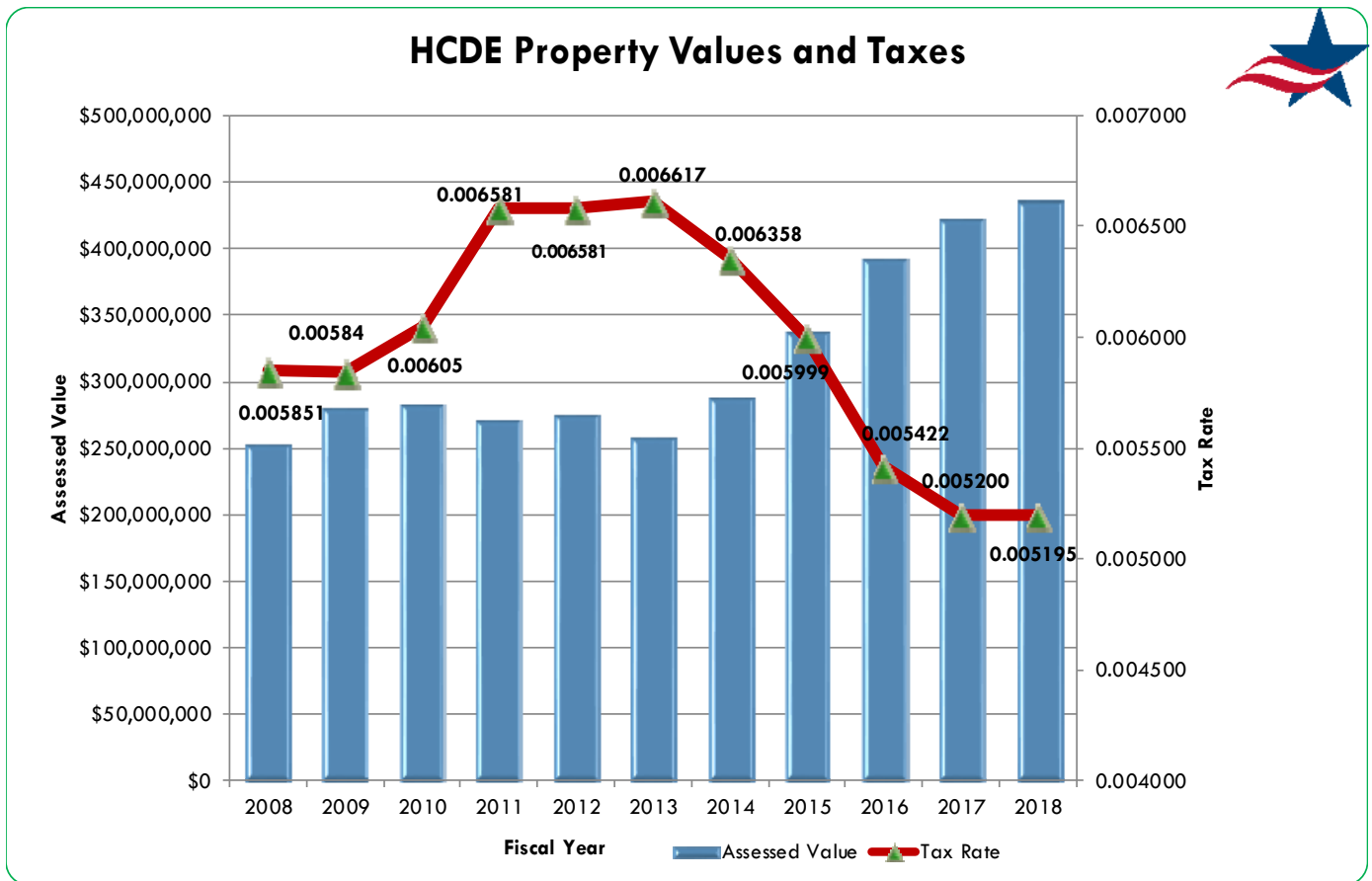
Local revenues are projected to increase by 4%. Revenues from current year customer fees are expected to increase by 1% from an estimated \$21,432,831 in fiscal year 2016-2017 to a projected \$21,568,886 for fiscal year 2017-2018. The increase is due to additional fees generated from contracted seats at the special schools including Fortis Academy. In addition, the Department anticipates a 4% change in tax revenues from \$21,698,803 in fiscal year 2016-2017 to \$22,623,000 in fiscal year 2017-2018 due to the increase in property values. A 3.52% increase in values is projected based on the preliminary estimate from the Harris County Appraisal District. We estimated that this increase in values will lower the effective tax rate from the current nominal rate. Also, a 99% collection was used in projecting revenues for fiscal year 2017-2018, and it is expected that this rate will be realized for the fiscal year.

**Tax Rate** – Based on the taxable value, the Department must project the level of taxation that will generate adequate funds to provide for funds to meet Department obligations while keeping in mind the ability of local tax payers to pay their taxes. The Harris County Tax Office calculated the effective tax rate to be \$0.005236. Throughout the budget process, we used the current tax rate and the projected values to estimate the level of local effort. Upon receiving the certified values and the effective tax rate calculation from the Harris County Tax Assessor – Collector, the tax rate proposal was developed and presented to the board in accordance with the truth in taxation law. The adopted tax rate was \$.005195.

**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 2016 certified valuations of net taxable value for the 2016-2017 fiscal year was \$422,985,448,025 (based on HCAD report updated 4/28/16). The 2017 Preliminary Estimate is \$437,880,449,666 (based on HCAD letter dated 4/27/17), which is an increase of \$14,895,051,641 or 3.52%. The adjacent chart illustrates the 10-year taxable value history of the Department. For fiscal year 2017-2018, 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%, and the Department’s tax collections goal is also 99%. This is a realistic approach given the history of the Department’s collections effort and the projected tax increase.

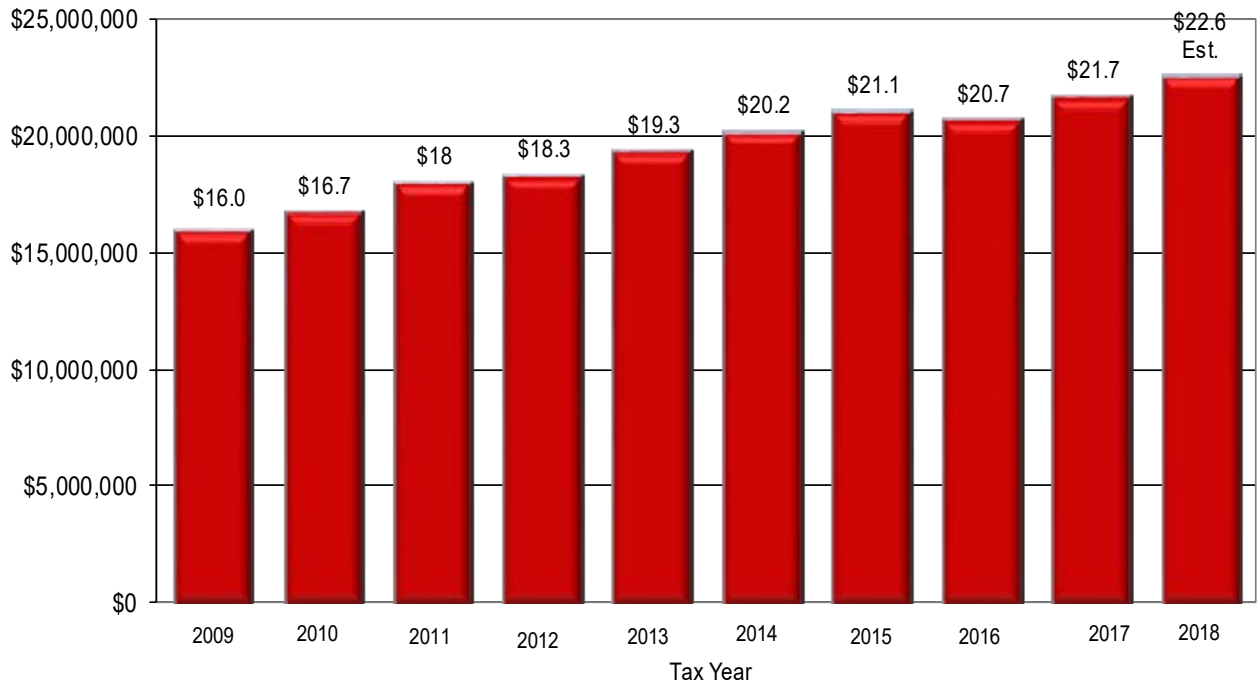


In the chart above, the tax rate has been reducing as the property values for the Harris County have increased. As the population in the Harris County has grown, new areas has been developed with new construction and new businesses.

In the following page, the chart presents the tax revenues collected in the last ten years.



### Tax Revenues Collected (in Millions)



#### Other 2017-2018 HCDE Budget Highlights

##### Salary Adjustment –

The proposed budget includes 3% salary adjustment for General Fund and Enterprise Fund employees.

##### Other Payroll Highlights –

Additionally, 11.05 new positions were recommended (3 School Divisions, 3 for Recovery High School, 2.05 for School-Based Therapy Services, 1 for Records Cooperative, 1 for Choice Partners and 1 for the New Debate Program). All positions are revenue linked to provide client service and generate fees.

##### Workers Compensation Insurance –

The amount of \$440,000 was budgeted for FY17-18. There are sufficient funds in the reserve account for uncertainties and to cover any run off claims.

##### Transfers Out –

The amount of transfers out decreased by \$4,103,693 for a total of \$4,565,265. This includes the Head Start transfer for \$300,886, the CASE transfer \$550,787, Lease (QZAB) fund transfer for \$690,329, Local Construction transfer for \$569,000 and other Debt Service (PFC) transfer for \$2,454,263.

##### Transfers In –

Choice Partners is an Enterprise Fund with excess funds transferred to the General Fund to support the mission of HCDE. The estimated revenue from Choice is projected at \$1,915,774.

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

**Harris County Department of Education  
General Fund Revenues and Expenditures  
Five Year Forecast**

	Projected 2016-17	Budget 2017-18	Estimated 2018-19	Estimated 2019-20	Estimated 2020-21	Estimated 2021-22	Estimated 2022-23
Beginning Fund Balance	\$30,920,238	\$22,149,717	\$18,295,717	\$18,803,443	\$19,844,282	\$21,444,585	\$23,631,700
Estimated Revenues	48,907,456	50,772,631	52,295,810	53,864,684	55,480,625	57,145,043	58,859,395
Appropriations (Exp.)	57,677,977	54,626,631	51,788,084	52,823,845	53,880,322	54,957,929	56,057,087
Difference	(8,770,521)	(3,854,000)	507,726	1,040,839	1,600,303	2,187,115	2,802,308
<b>Projected Ending Fund Balance</b>	<b>\$22,149,717</b>	<b>\$18,295,717</b>	<b>\$18,803,443</b>	<b>\$19,844,282</b>	<b>\$21,444,585</b>	<b>\$23,631,700</b>	<b>\$26,434,007</b>
Nonspendable Fund Balance	159,613	159,613	159,613	159,613	159,613	159,613	159,613
Restricted Fund Balance	-	-	-	-	-	-	-
Committed Fund Balance	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Assigned Fund Balance	4,533,276	679,276	692,862	692,862	692,862	692,862	692,862
Unassigned Fund Balance	16,256,828	16,256,828	16,750,969	17,791,808	19,392,110	21,579,225	24,381,533
<b>Total Required Cash Flow</b>	<b>14,602,063</b>	<b>15,036,713</b>	<b>14,682,268</b>	<b>14,975,913</b>	<b>15,275,431</b>	<b>15,580,940</b>	<b>15,892,559</b>
<b>Cash Flow Needed:</b>							
- For Special Revs Funds	2,494,534	2,966,137	3,025,460	3,085,969	3,147,689	3,210,643	3,274,855
- From General Fund	4,806,498	4,552,219	4,315,674	4,401,987	4,490,027	4,579,827	4,671,424
Cash Flow Calculations:							
Special Revenue Funds - Grants *	29,934,403	35,593,649	36,305,522	37,031,632	37,772,265	38,527,710	39,298,265
1/12 of Total Grant is	2,494,534	2,966,137	3,025,460	3,085,969	3,147,689	3,210,643	3,274,855
General Fund - Appropriations	57,677,977	54,626,631	51,788,084	52,823,845	53,880,322	54,957,929	56,057,087
1/12 of General Fund for Cash Flow	4,806,498	4,552,219	4,315,674	4,401,987	4,490,027	4,579,827	4,671,424

**Going forward beyond fiscal year 2017-2018**

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 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 Fortis Academy; **(3) Choice Partners:** HCDE provides benefit to

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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 profit is transferred to the General Fund to fund HCDE programs that benefit our community and students.

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

### **Acknowledgements**

In fiscal year 2016-2017, the Business Office earned the Distinguished Budget Presentation Award for Budgeting for the GFOA and ASBO. This was the eighth submission for HCDE in its history. This was possible through a collaboration of the Business Office, Human Resources, Technology Department and Communications Office. All budget managers also were instrumental in providing timely information to the Business Office.

### **Final Comments**

The preparation of the Department's budget is a coordination of many efforts from divisions, Research & Evaluation, Human Resources and Business Support Services. We are excited about the performance based budgeting and look forward to FY 2017-2018. We thank the Budget Team that coordinated the wealth of information before you and we look forward to your input and feedback on our financial and operations plan.

**Respectfully,**

\_\_\_\_\_  
*/s/*

James Colbert, Jr  
Superintendent of Schools

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*/s/*

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

**DEPARTMENT OFFICIALS, STAFF & CONSULTANTS**

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**COUNTY BOARD OF TRUSTEES**

NAME	TITLE	SERVICE DATE
Louis D. Evans, III	President	2015
Eric Dick	Vice President	2016
James Colbert, Jr.	Secretary	2014
Erika Lee Carter	Member	2013
George Moore	Member	2016
Don Sumners	Member	2015
Diane Trautman	Member	2012
Michael Wolfe	Member	2006

**ADMINISTRATIVE OFFICIALS**

Name	Position
James Colbert, Jr.	Superintendent
Jesus Amezcua, PhD, CPA, RTSBA	Assistant Superintendent for Business Services
Jonathan Parker	Assistant Superintendent for Academic Support
Kimberly McLeod, Ed.D.	Assistant Superintendent for Education & Enrichment
Jimmy Wynn	Special Assistant Superintendent
Greg Lookabaugh	Executive Director Facilities
Helen Spencer	Chief Information Officer
Natasha Truitt, MBA	Executive Director, Human Resources

**CONSULTANTS & ADVISORS**

Financial Advisor .....	US Capital, LLC. Houston , Texas
Bond Counsel.....	Orrick, Herrington & Sutcliffe LLP Houston, Texas
Certified Public Accountants .....	Whitley Penn, LLP Houston, Texas
General Counsel .....	Rogers, Morris & Grover 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.

Colbert began his career in education at Pflugerville Independent School District in central Texas as a special education teacher and assistant high school principal. Later he led a 4-A high school in the Dallas Independent School District.

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 Superintendence, Administration, and Special Education in both Texas and Tennessee.

He and wife Angie are the parents of a 15 year-old son Isom. Mr. Colbert and his family have recently 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**

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

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

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

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

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

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

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## BOARD OF TRUSTEES BIOGRAPHIES

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**Louis D. Evans, III**  
**Board President**  
**Position 4, Precinct 3**



Mr. Evans was seated as a member of the Harris County Department of Education Board of Trustees in January 2007, he left in 2012 and came back to serve again in 2015. A long time public servant, Mr. Evans has worked in the field of education serving as adjunct professor and Director of Advertising at the University of Houston Downtown. Past professional experience in the education arena includes his work at Cy-fair Community College where he worked as both an academic advisor and adjunct professor.

On the HDCE Board, Mr. Evans holds the President position.

Mr. Evans received a BS from the University of Houston and a Med from Sam Houston State University. He is currently ABD (All But Dissertation) in the doctoral program at Sam Houston State University

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



Eric Dick serves as vice-president 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.



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**Erica Lee Carter**  
**Position 6, Precinct 1**



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

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

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

**Dr. George Moore**  
**Position 1, Precinct 2**



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

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

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

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**Don Sumners**  
**Position 7, At Large**



Mr. Don Sumners serves as Harris County Department of education Trustee Position 7, At-Large since 2015. Mr. Sumners is a certified accountant and the former Harris County Tax Assessor / Collector.

Mr. Sumners serves on the Audit and Budget Board committees, and is the Board representative to the Head Start Policy Council.

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



Dr. Diane Trautman serves as trustee for Harris County Department of Education Position 3, At-Large, since 2012.

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

Dr. Trautman holds a Bachelor's degree in English and a Master's degree in Secondary Education, both from the University of Houston. She also earned a Doctorate degree in Educational Leadership from Sam Houston State University. Her field of expertise is educational leadership, and along with professors at SHSU, she helped to develop a new leadership theory as part of her doctoral dissertation and for which she received the NCPEA Dissertation of the Year award in 2001. Dr. Trautman currently serves on the HCDE Head Start Policy Council, HCDE Special Schools Committee, HCDE Policy Committee, and the Harris County Education Foundation Board. She is also on the advisory board of Will's Kids, a nonprofit organization that helps motivate students and keeps them in school instead of dropping out. She is a member of the Association of Texas Professional Educators, the League of Women Voters, the Humble Area Retired Teachers Association, the Girl Scouts Alumni Organization, and Atascocita Lutheran Church. She and her husband Tim have three grown children and two grandchildren.

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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, and a master's degree in healthcare administration.

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



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Wall of Fame

**ORGANIZATIONAL SECTION**



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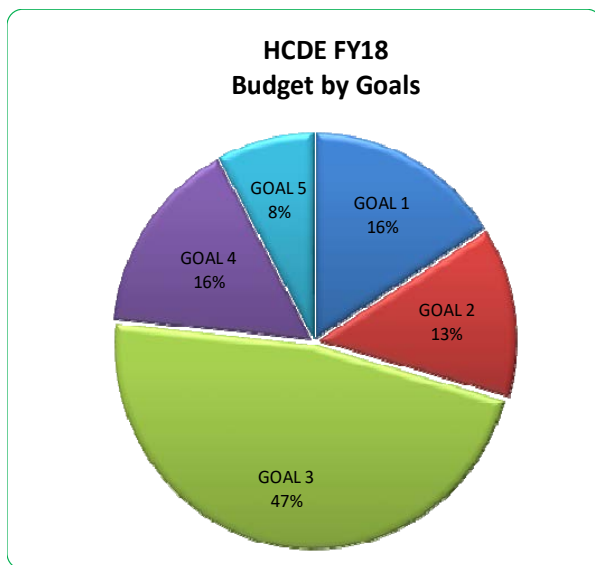
## DEPARTMENT'S MISSION & GOALS

Harris County Department of Education (“HCDE”), a highly successful educational resource in the Houston Metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools since 1889. Harris County Department of Education was formed as the original area district to provide free public schools. Today, HCDE has about 1,095 employees and provides education services for school districts and the general public in Harris County and beyond. The organization impacts the educational community through visionary leadership, shared resources and innovative programs.



### HCDE Mission Statement

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

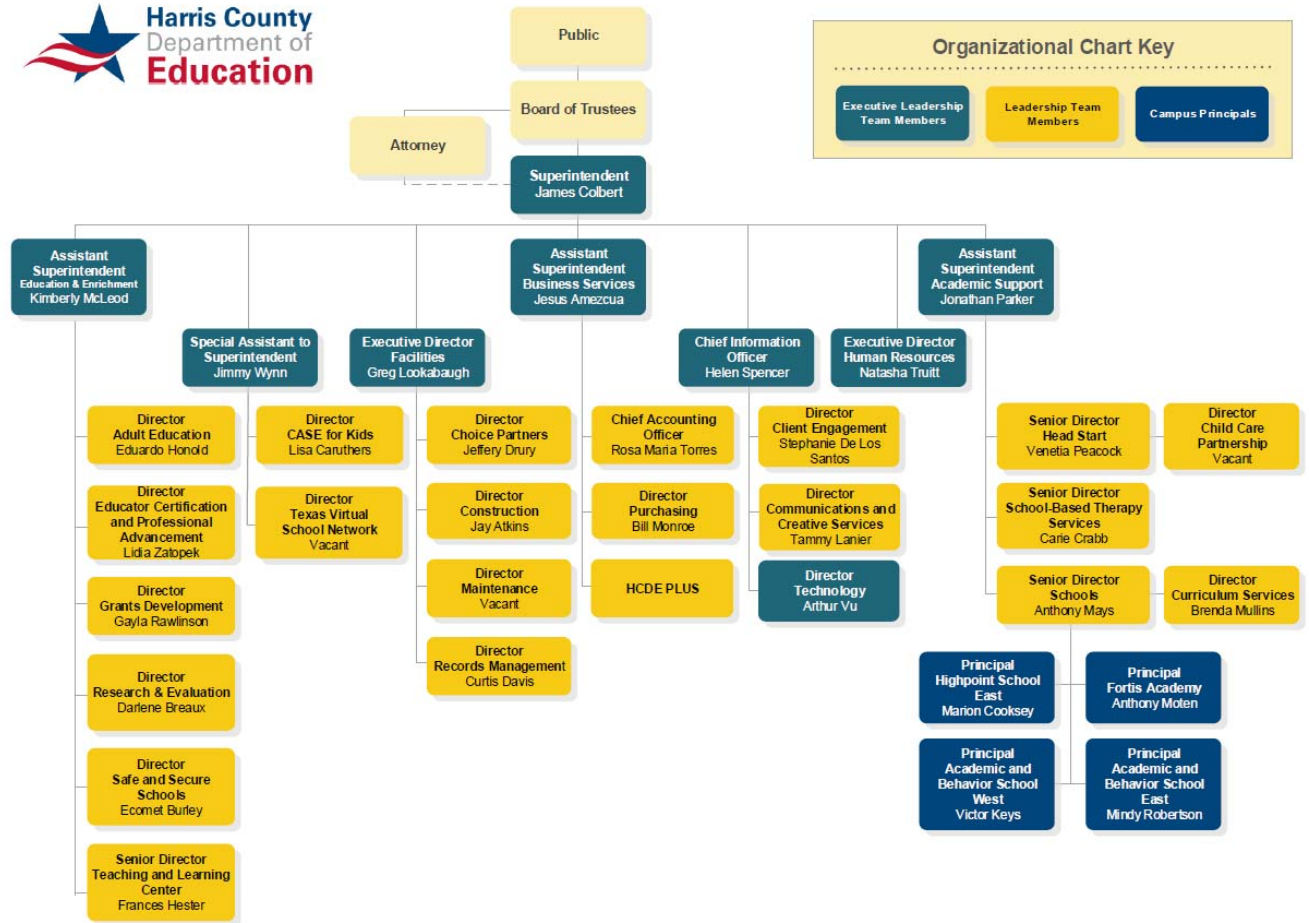


### Goals

Harris County Department of Education will

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

# ORGANIZATIONAL CHART



Effective: 9.22.2017



## PROFILE OF THE DEPARTMENT

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

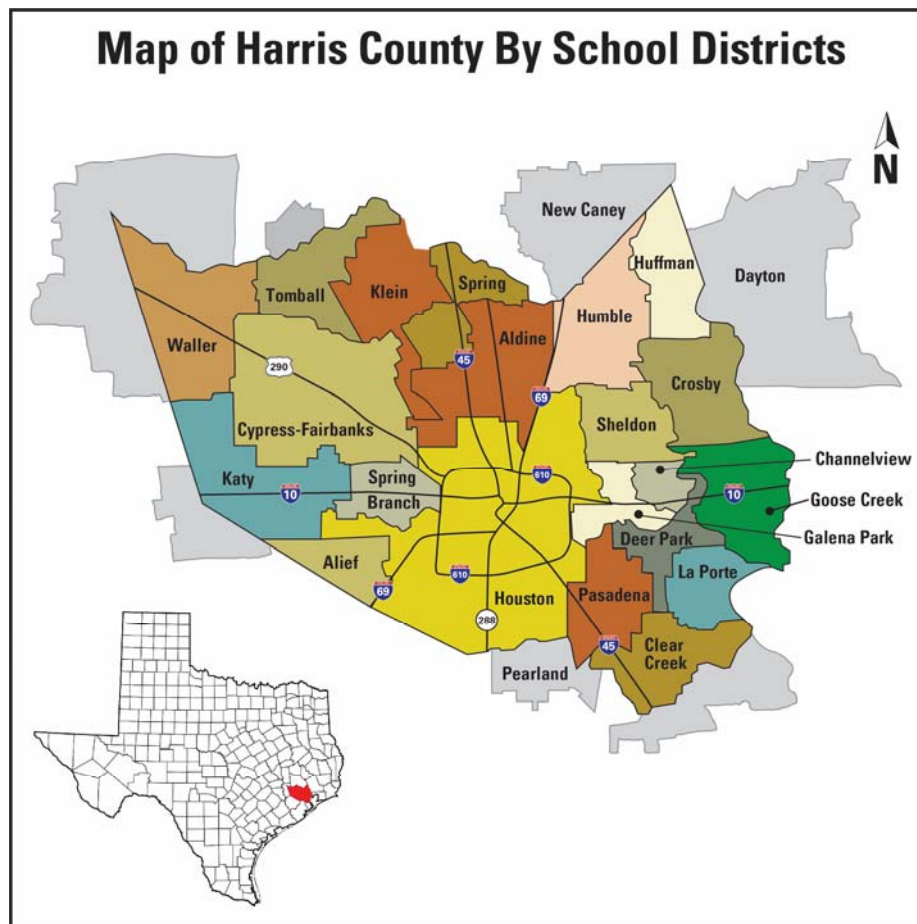
It is important for the reader of this budget to know and understand that the name 'Harris County Department of Education' stands as an entity separate and distinct from county agencies of the Harris County, in Texas. Also, HCDE is not a school district but a governmental entity. It has evolved in response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

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

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

### Organization Authority

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



### 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. A new program for FY18 is an out-of-school-time debate program for low income and minority high school students. An expansion of HUDL – Houston Urban Debate League in collaboration with Houston ISD.

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

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

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

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

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

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

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

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

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

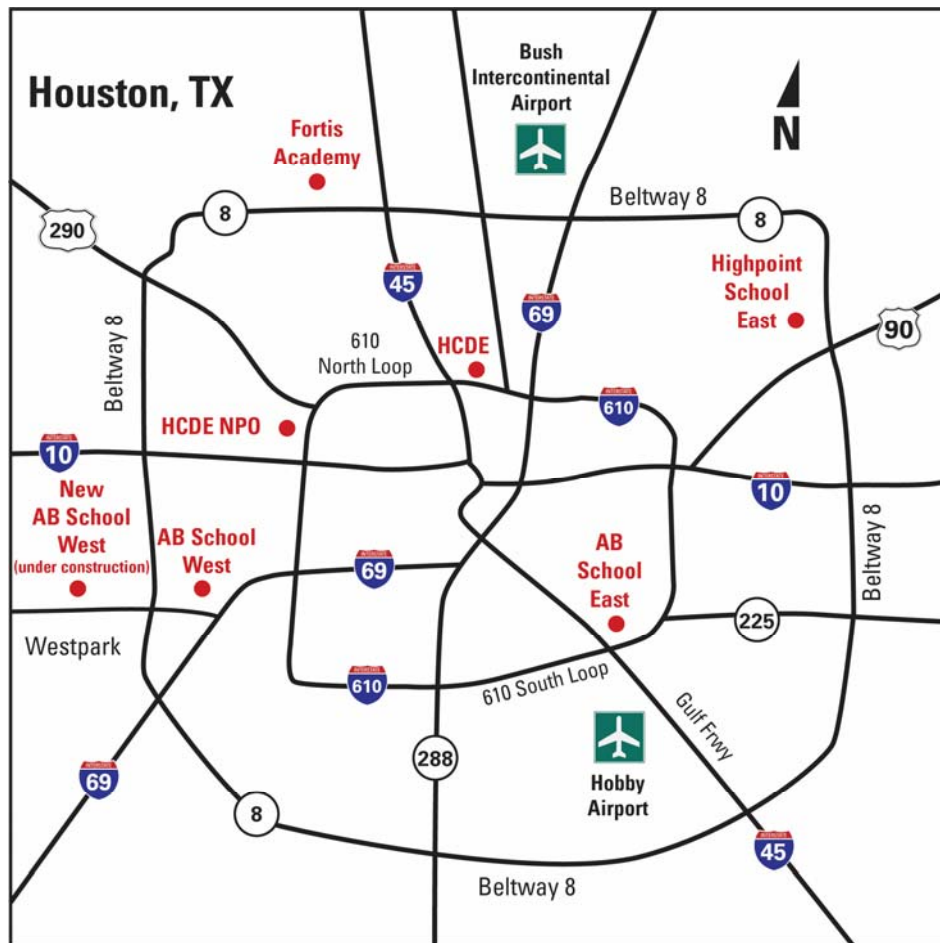
**School-Based Therapy Services** provides assessment, intervention, consultation training and direct service to children with disabilities and their families.

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

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

**Virtual Schools Network – Texas** provides alternative education tools using the Internet.

Below is a map of Houston identifying the location of the administrative building and the four different campuses:



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

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

## **Fraud Prevention**

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

## **HCDE Financial Policies**

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

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

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

## **Fiscal Policy & Objectives**

### ***Financial Stability***

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

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

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

As of August 31, 2017, HCDE will have a fund balance of approximately 2 months of operating costs. To achieve this goal, the Superintendent and the Assistant Superintendent for Business Services are instructed to implement the following financial plan:

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

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

Funds from operations should provide adequate funds to support its:

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

### ***Revenue***

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

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

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

General fund expenditures shall maintain the following priorities of obligation:

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

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

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

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

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

HCDE will strive to minimize its short term financing by maintaining a two month unassigned fund balance.

Based on cash flow projections, the CFO may recommend to the Board to utilize short term financing to satisfy the cash flow requirements of the HCDE. Available mechanisms include the following:

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

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

HCDE will prepare reports of financial operations as follows:

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

### **Investments**

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

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

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

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

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

1. Obligations of or guarantees by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load money market mutual funds 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 purchase 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). 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 2017-2018, there are 11.05 new positions added to the budget.

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

### **Capital Expenditures Policies**

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

### **New Purchases**

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

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

The funds utilized for capital expenditures include the following:

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

**Capital Expenditures**

For fiscal year 2017-2018, one time capital expenditures include:

**Assigned Fund Balance:**

Technology Replacement Assets – One time capital outlay	\$ 265,000
Technology Email Backup & Archiving	225,000
Head Start Center – Baytown Construction Project	569,000
Upgrade to Buildings & Improvements	2,000,000
Replacement Assets – Department Wide	450,000
Facilities & Technology Replacement Assets	345,000
<b>TOTAL FUND BALANCE CAPITAL EXPENDITURE APPROPRIATIONS</b>	<b><u>\$ 3,854,000</u></b>



Photo: Architectural rendering of the new Fortis Academy.

## 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 an IBM server as well as numerous personal computers and system terminals. The Department utilizes the 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.

### **HDCE Fund Codes**

#### **100 – GENERAL FUND**

199 – General Fund

#### **200 – FEDERAL GRANTS**

204 – ACP National Education Talent  
205 – Head Start  
206 – Head Start Training  
215 – Early Head Start Up - Operation  
216 – Early Head Start – TT&A  
223 – Temporary Assistance for Needy Families  
230 – Adult Basic Education (ABE) Regular  
234 – ABE EL / Civics  
235 – ABE Site Bases Workplace  
266 – TX 21<sup>st</sup> Century Grant Cycle 8  
267 – TX 21<sup>st</sup> Century Grant Cycle 9  
288 – CASE After School Partnership

#### **300 – STATE GRANTS**

381 – Adult Basic Education Regular  
383 – Texas Virtual School Network

#### **400 – LOCAL GRANTS**

463 – Houston endowment Grant  
467 – CASE – City of Houston  
475 – Early Head Start In Kind

#### **400 – LOCAL GRANTS – Cont.**

479 – Head Start In-Kind  
496 – Head Start Hogg Grant  
498 – EFHC Local Grants

#### **500 – DEBT SERVICE**

599 – Debt Service

#### **600 CAPITAL PROJECTS FUNDS**

697 – Capital Projects

#### **700 – PROPRIETARY FUNDS**

711 – Choice Partners – Enterprise Fund  
753 – Workers Compensation  
799 – Facility Support Services

#### **800 – FIDUCIARY - TRUST/AGENCY FUNDS**

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

#### **900 – ACCOUNT GROUPS**

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

### **Accounting Measurement Focus**

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

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

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

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

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



## Property Taxes

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

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

## Fund Balance

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

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

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

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

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

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

### **Expenditure Functions**

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

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

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

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

**Function 21 – Instructional Leadership** – is used for expenditures directly used for managing, directing, supervising, and leadership to staff who provide general and specific instructional services. It includes salaries and fringe benefits for instructional supervisors, educational program coordinators or directors, and related support staff. It includes expenditures for supplies and materials associated with the upkeep of the instructional support area.

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

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

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

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

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

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

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

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

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

**Function 61 – Community Services** – is used for expenditures that are for activities other than regular public education and adult basic education services. It includes providing resources to non-public schools, higher education institutions and proprietary types of services incurred for outside entities in the community. Expenditures include related parenting programs, parental involvement programs, and parental and educational

services to adults other than adult basic education. Includes expenditures for staff providing child care for teen parents attending school, staff providing child care for teachers or working parents, baby-sitting after hours and after school daycare and other related expenditures needed to maintain the programs. HCDE uses this function for expenditures for Center for Safe and Secure Schools, Education Foundation, and Scholastic Arts and Writing Program.

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

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

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

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

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



Employees of Plantgistix hand out backpacks to students at Sheffield Head Start, September 25, 2017.

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

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

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

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

### Budget Responsibilities

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

1. Division Level
  - a. Division / Budget Directors
2. Department Level: HCDE Budget Committee
  - a. Superintendent
  - b. Assistant Superintendent Business
  - c. Chief Accounting Officer
  - d. Budget Analyst
  - e. Assistant Superintendents
  - f. Executive Director of Human Resources
  - g. Executive Director of Facilities
  - h. Chief Information Officer
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 Information Officer, Executive Director for Human Resources, Executive Director for Facilities, Special Assistant to the Superintendent, and Director of Technology.

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>	<ul style="list-style-type: none"> <li>✓ Coordinates preparation of division level program budgets, performance measures and objectives</li> </ul>	Division
<b>HCDE Budget Committee</b>	<ul style="list-style-type: none"> <li>✓ Reviews for appropriateness division-level budgets and reviews/prioritizes allocated requests submitted by division directors</li> <li>✓ Discusses budget recommendations for superintendent review</li> </ul>	Division
<b>Superintendent</b>	<ul style="list-style-type: none"> <li>✓ Communicates budget process guidelines to division / budget directors and HCDE budget committee</li> <li>✓ Serves as lead member of HCDE Budget Committee to review division budget requests and to analyze budget components</li> </ul>	Department
<b>Assistant Superintendent for Business</b>	<ul style="list-style-type: none"> <li>✓ Serves as chair of HCDE Budget Committee</li> <li>✓ Serves as Department Budget Officer</li> <li>✓ Communicates budget calendar</li> <li>✓ Reviews fund balance estimates</li> <li>✓ Conducts final review of proposed budget to Board Budget Committee</li> </ul>	Department
<b>Chief Accounting Officer</b>	<ul style="list-style-type: none"> <li>✓ Reviews proposed budget drafts subsequent to superintendent and HCDE Budget Committee review</li> </ul>	Department
<b>Budget Analyst</b>	<ul style="list-style-type: none"> <li>✓ Provides requested forecasts and analyses to Assistant Superintendent for Business, HCDE Budget Committee, and Superintendent</li> <li>✓ Compiles division budgets into proposed Department budget</li> <li>✓ Communicates any revisions to appropriate divisions</li> <li>✓ Develops and communicates budget calendar</li> <li>✓ Develops division revenue estimates</li> <li>✓ Develops fund balance estimates</li> <li>✓ Updates proposed budget drafts subsequent to superintendent and HCDE Budget Committee review</li> </ul>	Department
<b>Assistant Superintendents</b>	<ul style="list-style-type: none"> <li>✓ Serves as member of HCDE Budget Committee</li> <li>✓ Reviews and approves all division budgets under their immediate supervision prior to submission to Assistant Superintendent for Business</li> </ul>	Department
<b>Executive Director of Human Resources</b>	<ul style="list-style-type: none"> <li>✓ Compiles and reviews personnel staffing needs submitted by budget directors and any necessary revisions</li> <li>✓ Serves as member of HCDE Budget Committee to ascertain personnel use changes and requirements</li> </ul>	Division Department
<b>Executive Director of Facilities</b>	<ul style="list-style-type: none"> <li>✓ Develops schedules of facilities and facility and vehicle maintenance for budget planning</li> <li>✓ Serves as member of HCDE Budget Committee to ascertain facility support responsibilities</li> </ul>	Division Department
<b>Chief Information Officer</b>	<ul style="list-style-type: none"> <li>✓ Serves as member of HCDE Budget Committee to ascertain technology support responsibilities</li> </ul>	Department
<b>Board Budget Committee</b>	<ul style="list-style-type: none"> <li>✓ Reviews / prioritizes / revises proposed budget submitted by Superintendent and Assistant Superintendent for Business</li> <li>✓ Recommends a final version of the proposed budget for adoption by the full Board of Trustees</li> </ul>	Board
<b>Board of Trustees</b>	<ul style="list-style-type: none"> <li>✓ Conducts public hearings for budget presentation</li> <li>✓ Adopts official budget and tax rate</li> </ul>	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 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 2017-2018 Budget development included:

1. Wage increase: 3% employee wage increase. HCDE is determined to recruit, hire and retain high quality staff to be able to provide the best services available in the market place.
2. School Division: one of the fiscal year 2017-2018 initiatives is the enhancing of the competitive edge in the School Division. The 3 new positions will be added and a major construction project will replace AB West School location.
3. Our Highpoint North School has been converted to a Recovery High School or "Fortis Academy", 3 additional FTEs will be added to the 7 from HP North, based on the approved development plan.
4. HCDE School Based Therapy Program is also part of the initiatives to be more competitive in the market place. 2.05 new positions will be added. Plans to expand services to the east side of Harris County are affecting the proposed budget.
5. Choice Partners: An effort to expand the Choice Brand to acquire a larger segment of the cooperative market are included. One FTE is added to respond to client demand.
6. A new debate program in partnership with HUDL has been proposed to serve at risk and economically disadvantaged students including 1 additional FTE.
7. Records Cooperative increased 1 FTE to add revenues as we meet the client demand.
8. Balanced budget: The proposed budget is balanced. There are one-time costs included in the budget which are explained in the Capital Expenditure section above.

## Budget Calendar

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

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

## BUDGET PLANNING CALENDAR

### HARRIS COUNTY DEPARTMENT OF EDUCATION FY 2017-18 Budget Planning Calendar

	Date	Activity	Location	Participants
<b>Budget Planning</b>		Budget Planning with Budget Analyst & Accounting Staff		
	Thursday, September 15, 2016	Strategic Planning Process Begins		Divisions
	Tuesday, December 13, 2016	Cost of Service level to ISD	N/A	
	Tuesday, December 13, 2016	Cost of Services Report due Board Budget Committee <u>Board Meeting, 1 PM</u>	Board Room	Board
	Friday, December 16, 2016	Approve calendar for FY 2017-18 Proposed Budget		
	Friday, December 16, 2016	Budget Information & Instructions Available on the HCDE portal	N/A	Business Svcs
	Tuesday, January 24, 2017	Accountability Steering Committee	100 A	Divisions
<b>Needs Assessment and Budget Development</b>	Monday, February 06, 2017	Budget Preparation Training	9 AM Room 501	Business Svcs-Budget Mgrs
		Needs Assessment to be conducted	N/A	Divisions
	Thursday, February 09, 2017	Budget Entry Training	9 AM Lab 500	Business Svcs-Budget Entry
	Friday, February 10, 2017	Budget Entry Training	9 AM Lab 500	Business Svcs-Budget Entry
	Friday, February 24, 2017	DUE: Proposed Budgets to Business Analyst	N/A	Budget Mgrs
	<b>March 13-17, 2017</b>	<b>Spring Break</b>		<b>Department Closed</b>
	Friday, March 24, 2017	DUE: Risk Assessment	Bus. Office	Budget Mgrs
<b>Budget Analysis and Superintendent Review</b>	April, 2017	HCDE Goals & Strategic Plan Integration	N/A	Board, Superintendent
	Tuesday, April 04, 2017	Final FY16-17 Accountability Objectives to be sent to Research & Evaluation / Budget Manager Overview Form		
	Monday, March 31, 2017	Budget Committee Planning Workbook to Budget Committee		Business Analyst
	Monday, April 03, 2017	2 Hr. Budget Committee Planning Meeting	400A	HCDE Budget Committee
	Tuesday, April 4, 2017	SWOT Analysis for Divisions	N/A	Budget Managers
	April 4 - 21, 2017	Division Budget Presentations	400A	HCDE Budget Committee
	Thursday, April 27, 2017	Supt. Budget Review Session: Draft 1 Proposed Budget		Superintendent, Bus. Svcs Assistant Superintendents
			N/A	
<b>Board Workshops (Tentative)</b>	Tuesday, May 30, 2017	Agenda Items Due	N/A	Business Svcs
	Tuesday, June 13, 2017	Budget Work Session #1	400A	Board Budget Committee
	Tuesday, June 20, 2017	Supt. Budget Review Session: Draft 2 Proposed Budget		Superintendent, Bus. Svcs
	Thursday, June 29, 2017	Post <u>Budget Notice</u> in the <u>Houston Chronicle</u> and Post Budget on the web	N/A	Business Svcs
	Tuesday, July 18, 2017	Budget Work Session #2	400A	Board Budget Committee Superintendent, Bus. Svcs
<b>Budget Approval (Tentative)</b>	Tuesday, July 18, 2017	Final Accountability Objectives presented to Board	N/A	
	Tuesday, July 18, 2017	(1) Board Budget Committee Present Finalized Budget and Make Recommendation (2) Public Hearing on the Budget, 8:30 AM (3) <u>Board Meeting, 9:00 AM</u>	Board Room	Board Budget Committee, Superintendent, Bus. Svcs Board Board
	Thursday, August 31, 2017	Risk Assessment Review is due	N/A	Divisions
	Friday, September 01, 2017	FY18 Budget is effective		

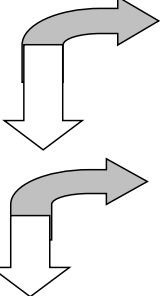
**Board Budget Committee:** Sumners (Chair), Colbert

**HCDE Budget Committee:** Colbert, McLeod, Parker, Lookabaugh, Spencer, Truitt, Vu, Wynn, Amezcua, Torres and Martinez



## HARRIS COUNTY DEPARTMENT OF EDUCATION Tax Calendar 2017

Date	Activity
Thursday, August 03, 2017	Certification of anticipated collection rate by collector (Letter)
Wednesday, August 16, 2017	Agenda Item to approve HCTO to calculate rates
Friday, August 25, 2017	Estimated date to receive the Certification of Appraisal Values (HCAD)
Tuesday, September 05, 2017	Calculation of effective and roll back tax rates
Sunday, September 10, 2017	Publication of effective and roll back rates and submission to the governing body, statement and schedules; submission to governing body.
Friday, September 15, 2017	72 hour meeting notice
Wednesday, September 20, 2017	<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.



## 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 will be able to present a preview of the proposed 2017-2018 budget to the Board of Trustees before the June Workshop. This preview will enable the Board of Trustees and the Superintendent to review and discuss the direction of the budget before the July 18<sup>th</sup> public hearing.

## **IMPLEMENTATION PHASE**

### **Revenue Projections**

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

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

### **Expenditure Projections**

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

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

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

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

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

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

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

Directors, principals, and other staff of the department under the direction of the Superintendent, developed the budget. Budget Preparation Training was held February 6<sup>th</sup>, 2017. The budget deadline set for divisions was February 24<sup>th</sup>, 2017, and the Business Services Division compiled the budget requests. During the months of March, April and May, various budget meetings were scheduled with the Superintendent, the Executive Team and Division Directors.

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

Budget workshops were held on June 13<sup>th</sup> and July 18<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 18<sup>th</sup>, the Board of Trustees approved the final budget and was implemented on September 1<sup>st</sup>, 2017.

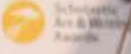
## EVALUATION PHASE

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.



Students from 13 summer programs gather for a Summer Learning Day conducted by the Center for Afterschool, Summer and Enrichment for Kids (CASE for Kids) a department of the Harris County Department of Education.



**SCHOLASTIC ART & WRITING AWARDS**

**KLEARY WOOD**  
Grade 11, Age 17  
Class: Creative English  
Location: Chicago, IL

**Through The Machine:  
Selfies, Drawing,  
Creative Writing, Education**

Presented by Scholastic, Creative Media  
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## FINANCIAL SECTION

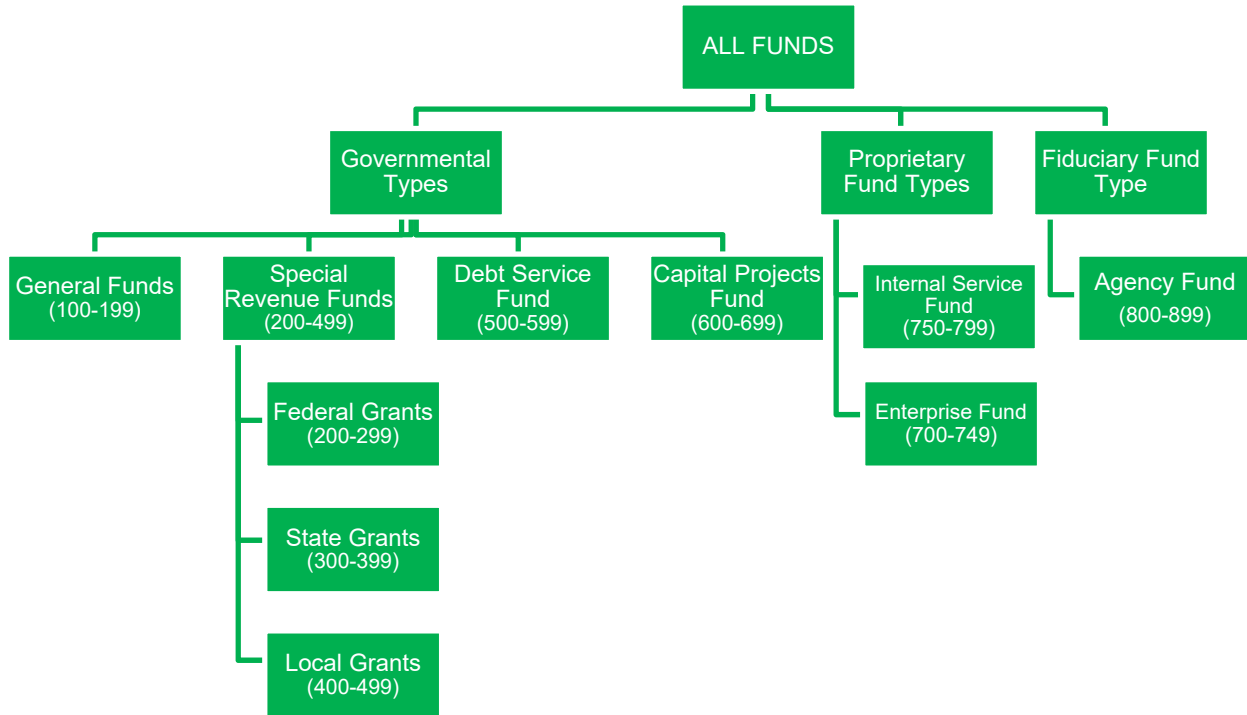


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## HCDE'S FUNDS STRUCTURE & FUND TYPES

### ALL FUND TYPES

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



### GOVERNMENTAL FUND TYPES

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

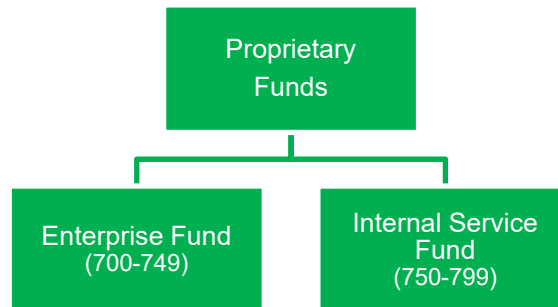
These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The following are the Department's governmental funds:

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

## PROPRIETARY FUND TYPES

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

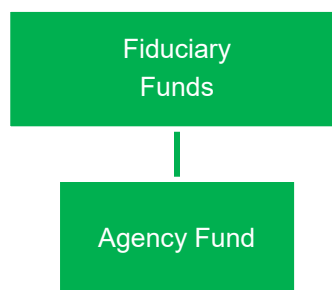


The Enterprise Fund is a Proprietary Fund comprised of the Choice Partners Cooperatives. Choice Partners Cooperatives offers quality, legal procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities with legal, competitively bid contracts.

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

## FIDUCIARY FUND TYPES

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



Examples of these funds are endowments received from individuals and / or organizations for specific purposes for which the principal and interest earned or revenue may be used. There is one small fund for students activities from the Highpoint Schools 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.

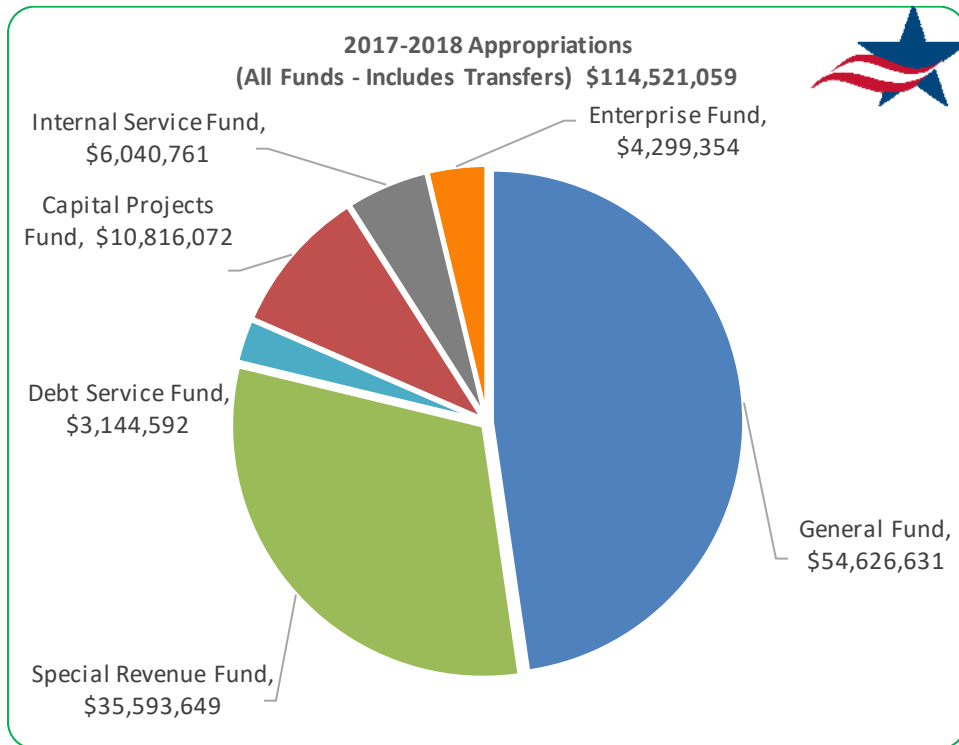
The following table presents the proposed budgeted expenditures for FY18 for the Governmental Fund Types (General Fund, Special Revenues Fund, Debt Service Fund and Capital Projects Fund) and the Proprietary Fund Types (the Internal Service Fund and the Enterprise Fund).



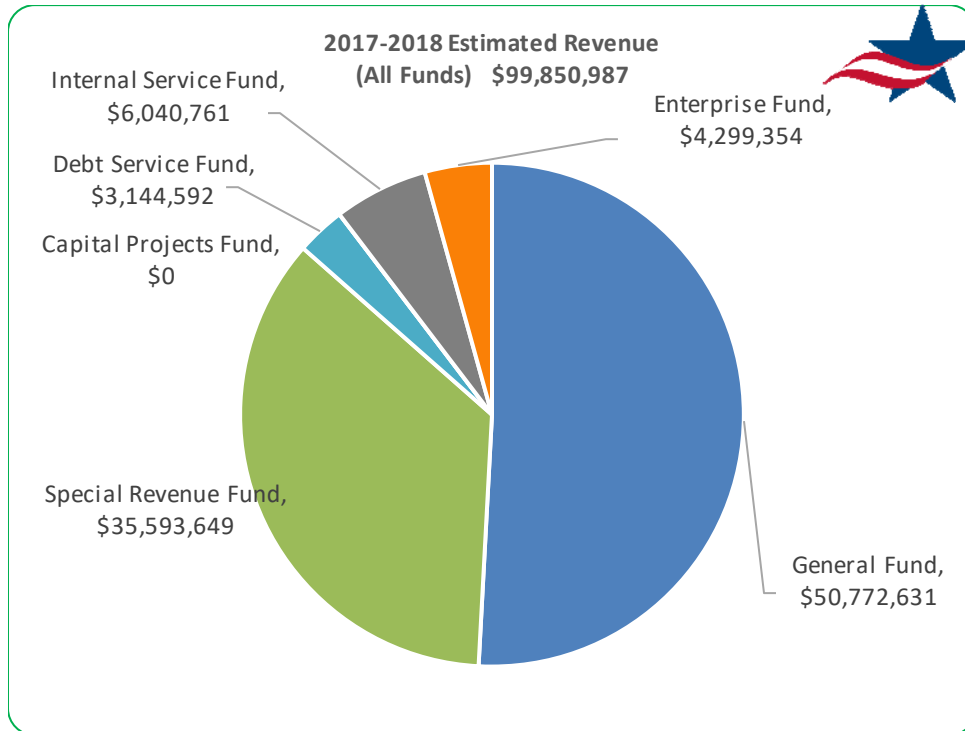
## GOVERNMENTAL & PROPRIETARY FUNDS - SUMMARY

	Governmental				Proprietary		Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	
<b>Estimated Revenues</b>	\$ 50,772,631	\$ 35,593,649	\$ 3,144,592	\$ -	\$ 6,040,761	\$ 4,299,354	\$ 99,850,987
<b>Appropriations</b>	50,061,366	35,593,649	3,144,592	10,816,072	6,040,761	2,383,580	108,040,020
<b>Transfers Out</b>	4,565,265	-	-	-	-	1,915,774	6,481,039
<b>Total Appropriations and Other Uses</b>	54,626,631	35,593,649	3,144,592	10,816,072	6,040,761	4,299,354	114,521,059
<b>Appropriations from Fund Balance:</b>							
<b>Balance:</b>	(3,854,000)	-	-	(10,816,072)	-	-	(14,670,072)
<b>Projected Fund Balance Beg.</b>	22,149,717	-	-	10,816,072	1,416,490	-	34,382,279
<b>Projected Fund Balance End.</b>	\$ 18,295,717	\$ -	\$ -	\$ -	\$ 1,416,490	\$ -	\$ 19,712,207

The following pie chart presents the budgeted appropriations for the fiscal year 2017–2018 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 \$14,670,072 which includes one-time costs associated with:

AB West School Construction, in Capital project	\$10,816,072
<u>In General Fund for \$3,854,000:</u>	
Upkeep and upgrade HCDE buildings	2,000,000
Head Star Baytown Project	569,000
Technology Email Backup and Archiving	225,000
Facilities & Technology Replacement Assets	345,000
Technology Sound / Phone Replacement	265,000
Department wide replacement of assets	450,000

Harris County Department of Education  
 Combined Statement of Revenues, by Source and Expenditures by Object - All Funds  
 For The Fiscal Year Ended August 31, 2018

	Governmental Funds				Proprietary Funds		Total
	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects	Internal Services Funds	Enterprise Funds	
<b>EST. REVENUES &amp; OTHER Sources</b>							
<b>Revenues</b>							
Customer Fees & Charges	\$ 21,568,886	\$ -	\$ -	\$ -	\$ -	\$ 4,299,354	\$ 25,868,240
Property Tax Rev-Current	22,273,000	-	-	-	-	-	22,273,000
Property Tax Rev-Delinquent & P&I	350,000	-	-	-	-	-	350,000
Investment Earnings-HCDE	90,000	-	-	-	-	-	90,000
Other Local Revenues	92,200	-	-	-	-	-	92,200
Local Grants	-	5,371,845	-	-	-	-	5,371,845
<b>Total Local Revenues</b>	<b>44,374,086</b>	<b>5,371,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,299,354</b>	<b>54,045,285</b>
Facility Support Services	-	-	-	-	5,600,761	-	5,600,761
Workers Compensation	-	-	-	-	440,000	-	440,000
<b>Total Inter-Departmental Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,040,761</b>	<b>-</b>	<b>6,040,761</b>
State TEA Supplemental Compensation	300,000	-	-	-	-	-	300,000
State TEA Employee Portion Health Ins	500,000	-	-	-	-	-	500,000
State TRS On Behalf Payments	2,300,000	-	-	-	-	-	2,300,000
State Grants	-	1,980,271	-	-	-	-	1,980,271
State-Indirect Costs	28,035	-	-	-	-	-	28,035
<b>Total State Revenues</b>	<b>3,128,035</b>	<b>1,980,271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,108,306</b>
Federal Grants	-	26,820,860	-	-	-	-	26,820,860
Indirect Cost-Federal Grants	1,354,736	-	-	-	-	-	1,354,736
<b>Total Federal Revenues</b>	<b>1,354,736</b>	<b>26,820,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,175,596</b>
<b>Total Revenues</b>	<b>48,856,857</b>	<b>34,172,976</b>	<b>-</b>	<b>-</b>	<b>6,040,761</b>	<b>4,299,354</b>	<b>93,369,948</b>
<b>Other Financing Sources</b>							
Transfers In-							
Fund 711-Choice Partners	1,915,774	-	-	-	-	-	1,915,774
Fund 288-CASE After School Partnership	-	550,787	-	-	-	-	550,787
Fund 205-Head Start	-	869,886	-	-	-	-	869,886
Fund 599-Debt Service Payment (PFC)	-	-	2,454,263	-	-	-	2,454,263
Fund 599-Debt Service Payment (QZAB)	-	-	690,329	-	-	-	690,329
Total Transfers In	1,915,774	1,420,673	3,144,592	-	-	-	6,481,039
Bond Issuance-Fund 697 Capital Project	-	-	-	-	-	-	-
<b>Total Other Sources</b>	<b>1,915,774</b>	<b>1,420,673</b>	<b>3,144,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,481,039</b>
<b>Total Revenues &amp; Other Sources</b>	<b>50,772,631</b>	<b>35,593,649</b>	<b>3,144,592</b>	<b>-</b>	<b>6,040,761</b>	<b>4,299,354</b>	<b>99,850,987</b>
<b>EXPENDITURES</b>							
<b>Expenditures by Object</b>							
6100 - Payroll Costs	34,152,141	1,176,325	-	-	2,358,254	1,306,057	38,992,777
6200 - Contracted Services	3,984,348	70,200	-	-	2,153,060	531,900	6,739,508
6300 - Supplies and Materials	1,627,419	6,569,847	-	-	459,569	133,100	8,789,935
6400 - Misc. Operating Costs	6,971,758	27,777,277	-	-	959,598	412,523	36,121,156
6500 - Debt Service Costs	-	-	3,144,592	-	-	-	3,144,592
6600 - Capital Outlay	3,325,700	-	-	10,816,072	110,280	-	14,252,052
8900 - Transfers Out	4,565,265	-	-	-	-	1,915,774	6,481,039
<b>Total Expenditures</b>	<b>54,626,631</b>	<b>35,593,649</b>	<b>3,144,592</b>	<b>10,816,072</b>	<b>6,040,761</b>	<b>4,299,354</b>	<b>114,521,059</b>
<b>Appropriations from Fund Balance</b>	<b>(3,854,000)</b>	<b>-</b>	<b>-</b>	<b>(10,816,072)</b>	<b>-</b>	<b>-</b>	<b>(14,670,072)</b>
Projected Fund Balance Beginning	22,149,717	-	-	10,816,072	1,416,490	-	34,382,279
Projected Fund Balance Ending	\$ 18,295,717	\$ -	\$ -	\$ -	\$ 1,416,490	\$ -	\$ 19,712,207

Harris County Department of Education  
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds  
 For The Fiscal Year Ended August 31, 2018

	Governmental Funds				Proprietary Funds		Total
	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects	Internal Services Funds	Enterprise Funds	
<b>REVENUES &amp; OTHER Sources</b>							
<b>Revenues</b>							
Customer Fees & Charges	\$ 21,568,886	\$ -	\$ -	\$ -	\$ -	\$ 4,299,354	\$ 25,868,240
Property Tax Rev-Current	22,273,000	-	-	-	-	-	22,273,000
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Investment Earnings-HCDE	90,000	-	-	-	-	-	90,000
Other Local Revenues	92,200	-	-	-	-	-	92,200
Local Grants	-	5,371,845	-	-	-	-	5,371,845
<b>Total Local Revenues:</b>	<b>44,374,086</b>	<b>5,371,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,299,354</b>	<b>54,045,285</b>
Facility Support Services	-	-	-	-	5,600,761	-	5,600,761
Workers Compensation	-	-	-	-	440,000	-	440,000
<b>Total Inter-Departmental Revenues:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,040,761</b>	<b>-</b>	<b>6,040,761</b>
State TEA Supplemental Compensation	300,000	-	-	-	-	-	300,000
State TEA Employee Portion Health Ins	500,000	-	-	-	-	-	500,000
State TRS On Behalf Payments	2,300,000	-	-	-	-	-	2,300,000
State Grants	-	1,980,271	-	-	-	-	1,980,271
State-Indirect Costs	28,035	-	-	-	-	-	28,035
<b>Total State Revenues:</b>	<b>3,128,035</b>	<b>1,980,271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,108,306</b>
Federal Grants	-	26,820,860	-	-	-	-	26,820,860
Indirect Cost-Federal Grants	1,354,736	-	-	-	-	-	1,354,736
<b>Total Federal Revenues:</b>	<b>1,354,736</b>	<b>26,820,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,175,596</b>
<b>Total Revenues:</b>	<b>48,856,857</b>	<b>34,172,976</b>	<b>-</b>	<b>-</b>	<b>6,040,761</b>	<b>4,299,354</b>	<b>93,369,948</b>
<b>Other Financing Sources</b>							
Transfers In-							
Fund 711-Choice Partners	1,915,774	-	-	-	-	-	1,915,774
Fund 288-CASE After School Partnership	-	550,787	-	-	-	-	550,787
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Total Transfers In	1,915,774	1,420,673	3,144,592	-	-	-	6,481,039
<b>Total Other Sources:</b>	<b>1,915,774</b>	<b>1,420,673</b>	<b>3,144,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,481,039</b>
<b>Total Revenues &amp; Other Sources:</b>	<b>50,772,631</b>	<b>35,593,649</b>	<b>3,144,592</b>	<b>-</b>	<b>6,040,761</b>	<b>4,299,354</b>	<b>99,850,987</b>
<b>EXPENDITURES &amp; OTHER USES</b>							
<b>Expenditures by Function</b>							
11 - Instruction	11,210,352	3,288,920	-	-	-	-	14,499,272
13 - Staff Development	2,585,211	181,768	-	-	-	-	2,766,979
21 - Instructional Leadership	11,900,454	10,458,469	-	-	-	-	22,358,923
23 - School Leadership	1,264,119	-	-	-	-	-	1,264,119
31 - Guidance & Counseling	1,125,689	7,273	-	-	-	-	1,132,962
33 - Health Services	290,396	-	-	-	-	-	290,396
35 - Food Services	26,475	15,114,596	-	-	-	-	15,141,071
41 - General Administration	11,089,279	2,000,000	-	-	440,000	1,306,057	14,835,336
51 - Plant Maintenance	6,382,953	-	-	-	5,130,861	85,212	11,599,026
52 - Security & Monitoring	341,200	-	-	-	469,900	-	811,100
53 - Data Processing	3,654,822	-	-	-	-	-	3,654,822
61 - Community Services	173,050	500,000	-	-	-	-	673,050
62 - School District Admin Support Svcs	1,143,302	-	-	-	-	2,908,085	4,051,387
71 - Debt Service	690,329	-	3,144,592	-	-	-	3,834,921
81 - Acquisition & Construction	2,569,000	-	-	10,816,072	-	-	13,385,072
99 - Other Government Charges	180,000	4,042,623	-	-	-	-	4,222,623
<b>Total Expenditures &amp; Other Uses:</b>	<b>54,626,631</b>	<b>35,593,649</b>	<b>3,144,592</b>	<b>10,816,072</b>	<b>6,040,761</b>	<b>4,299,354</b>	<b>114,521,059</b>
<b>Expenditures from Fund Balance:</b>	<b>(3,854,000)</b>	<b>-</b>	<b>-</b>	<b>(10,816,072)</b>	<b>-</b>	<b>-</b>	<b>(14,670,072)</b>
Projected Fund Balance Beginning:	22,149,717	-	-	10,816,072	1,416,490	-	34,382,279
Projected Fund Balance Ending:	\$ 18,295,717	\$ -	\$ -	\$ -	\$ 1,416,490	\$ -	\$ 19,712,207

**Harris County Department of Education  
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds  
 For The Fiscal Year Ended August 31, 2018**

	Governmental Funds				Proprietary Funds		Total
	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects	Internal Services Funds	Enterprise Funds	
<b>EST. REVENUES &amp; OTHER Sources</b>							
<b>Revenues</b>							
Customer Fees & Charges	\$ 21,568,886	\$ -	\$ -	\$ -	\$ -	\$ 4,299,354	\$ 25,868,240
Property Tax Rev-Current	22,273,000	-	-	-	-	-	22,273,000
Property Tax Rev-Delinquent & P&I	350,000	-	-	-	-	-	350,000
Investment Earnings-HCDE	90,000	-	-	-	-	-	90,000
Other Local Revenues	92,200	-	-	-	-	-	92,200
Local Grants	-	5,371,845	-	-	-	-	5,371,845
<b>Total Local Revenues:</b>	<b>44,374,086</b>	<b>5,371,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,299,354</b>	<b>54,045,285</b>
Facility Support Services	-	-	-	-	5,600,761	-	5,600,761
Workers Compensation	-	-	-	-	440,000	-	440,000
<b>Total Inter-Departmental Revenues:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,040,761</b>	<b>-</b>	<b>6,040,761</b>
State TEA Supplemental Compensation	300,000	-	-	-	-	-	300,000
State TEA Employee Portion Health Ins	500,000	-	-	-	-	-	500,000
State TRS On Behalf Payments	2,300,000	-	-	-	-	-	2,300,000
State Grants	-	1,980,271	-	-	-	-	1,980,271
State-Indirect Costs	28,035	-	-	-	-	-	28,035
<b>Total State Revenues:</b>	<b>3,128,035</b>	<b>1,980,271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,108,306</b>
Federal Grants	-	26,820,860	-	-	-	-	26,820,860
Indirect Cost - Federal Grants	1,354,736	-	-	-	-	-	1,354,736
<b>Total Federal Revenues:</b>	<b>1,354,736</b>	<b>26,820,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,175,596</b>
<b>Total Revenues:</b>	<b>48,856,857</b>	<b>34,172,976</b>	<b>-</b>	<b>-</b>	<b>6,040,761</b>	<b>4,299,354</b>	<b>93,369,948</b>
<b>Other Financing Sources</b>							
Transfers In-							
Fund 711 - Choice Partners	1,915,774	-	-	-	-	-	1,915,774
Fund 288 - CASE After School Partnership	-	550,787	-	-	-	-	550,787
Fund 205 - Head Start	-	869,886	-	-	-	-	869,886
Fund 599 - Debt Service Payment (PFC)	-	-	2,454,263	-	-	-	2,454,263
Fund 599 - Debt Service Payment (QZAB)	-	-	690,329	-	-	-	690,329
Total Transfers In	1,915,774	1,420,673	3,144,592	-	-	-	6,481,039
<b>Total Other Sources:</b>	<b>1,915,774</b>	<b>1,420,673</b>	<b>3,144,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,481,039</b>
<b>Total Revenues &amp; Other Sources:</b>	<b>50,772,631</b>	<b>35,593,649</b>	<b>3,144,592</b>	<b>-</b>	<b>6,040,761</b>	<b>4,299,354</b>	<b>99,850,987</b>
<b>EXPENDITURES &amp; OTHER USES</b>							
<b>Expenditures</b>							
Board of Trustees	141,230	-	-	-	-	-	141,230
Superintendent's Office	450,138	-	-	-	-	-	450,138
<b>Assistant Supt Education &amp; Enrichment</b>	<b>280,765</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>280,765</b>
Center for Safe & Secure Schools	478,178	-	-	-	-	-	478,178
Educator Certification & Professional Advance	659,270	1,000	-	-	-	-	660,270
Adult Ed. Local & (Funds 223, 230, 234, & 381)	148,862	4,459,650	-	-	-	-	4,608,512
Internal Grant Services	586,276	-	-	-	-	-	586,276
Research & Evaluation	637,218	-	-	-	-	-	637,218
<b>Harris County Department of Education</b>							
<u>The Teaching and Learning Center</u>							
TLC - Division Wide	152,523	-	-	-	-	-	152,523
TLC - Digital Learning & Instr Tech.	38,391	-	-	-	-	-	38,391
TLC - Digital Education & Innovation	220,682	-	-	-	-	-	220,682
TLC - Math	252,880	-	-	-	-	-	252,880
TLC - Science	173,409	-	-	-	-	-	173,409
TLC - Bilingual Education	144,514	-	-	-	-	-	144,514
TLC - English Language Arts	175,190	-	-	-	-	-	175,190
TLC - Social Studies	99,711	-	-	-	-	-	99,711
TLC - EC Winter Conference	252,536	-	-	-	-	-	252,536
TLC - Scholastic Arts Program	117,857	-	-	-	-	-	117,857
TLC - Special Education	79,546	-	-	-	-	-	79,546
TLC - Speaker Series	186,548	-	-	-	-	-	186,548
TLC - Professional Development	39,000	-	-	-	-	-	39,000

**Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds  
For The Fiscal Year Ended August 31, 2018**

	Governmental Funds			Proprietary Funds		Total	
	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects	Internal Services Funds		Enterprise Funds
<b>EXPENDITURES &amp; OTHER USES</b>							
<b>Special Assistant to Superintendent</b>	269,027	-	-	-	-	-	269,027
CASE Local & (Funds 266/7, 288, 463, 467,479)	638,848	7,917,179	-	-	-	-	8,556,027
Texas Virtual Schools Network	-	1,355,560	-	-	-	-	1,355,560
<b>Business Services</b>	1,905,003	-	-	-	-	-	1,905,003
Department Wide	3,508,766	-	-	-	-	-	3,508,766
Retirement Leave Benefits	47,910	-	-	-	-	-	47,910
State TEA On Behalf Payments	2,300,000	-	-	-	-	-	2,300,000
State TEA Employee Health Insurance	500,000	-	-	-	-	-	500,000
Purchasing Support	535,944	-	-	-	-	-	535,944
Workers Compensation (Fund 753)	-	-	-	-	440,000	-	440,000
Debt Services (Fund 599)	-	-	3,144,592	-	-	-	3,144,592
<b>Chief Information Officer</b>	190,442	-	-	-	-	-	190,442
Technology Services	3,178,342	-	-	-	-	-	3,178,342
Client Engagement	548,621	-	-	-	-	-	548,621
Communication	870,370	-	-	-	-	-	870,370
<b>Human Sources</b>	1,064,587	-	-	-	-	-	1,064,587
<b>Assistant Supt Academic Support</b>	279,630	-	-	-	-	-	279,630
Therapy Services	11,304,956	-	-	-	-	-	11,304,956
Head Start	5,000	-	-	-	-	-	5,000
Head Start Grant	-	21,845,260	-	-	-	-	21,845,260
Special Schools & Services-							
Special Schools Administration	540,815	-	-	-	-	-	540,815
Academic & Behavior School-East	3,935,516	-	-	-	-	-	3,935,516
Academic & Behavior School-West	3,503,903	15,000	-	10,816,072	-	-	14,334,975
Fortis Academy	1,115,337	-	-	-	-	-	1,115,337
Highpoint East School	3,116,095	-	-	-	-	-	3,116,095
<b>Facilities Support Services</b>							
Facilities-Construction Services	190,038	-	-	-	-	-	190,038
Records Management Services	1,912,492	-	-	-	-	-	1,912,492
Facilities - Choice Partners	-	-	-	-	-	2,383,580	2,383,580
Facilities - Operations							
Facilities and Asset Replacement Schedule	1,285,000	-	-	-	-	-	1,285,000
Facilities - Local Construction	2,000,000	-	-	-	-	-	2,000,000
Facilities - Internal Service (Fund 799)	-	-	-	-	5,600,761	-	5,600,761
<b>Total Expenditures:</b>	<b>50,061,366</b>	<b>35,593,649</b>	<b>3,144,592</b>	<b>10,816,072</b>	<b>6,040,761</b>	<b>2,383,580</b>	<b>108,040,020</b>
<b>Other Uses</b>							
Transfers Out-							
Fund 199-General Fund	-	-	-	-	-	1,915,774	1,915,774
Fund 288-CASE	550,787	-	-	-	-	-	550,787
Fund 205-Head Start	300,886	-	-	-	-	-	300,886
Fund 599-Debt Service-PFC	690,329	-	-	-	-	-	690,329
Facilities-Local Construction	569,000	-	-	-	-	-	569,000
Fund 599-Debt Service-QZAB	2,454,263	-	-	-	-	-	2,454,263
<b>Total Other Uses:</b>	<b>4,565,265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,915,774</b>	<b>6,481,039</b>
<b>Total Expenditures &amp; Other Uses:</b>	<b>54,626,631</b>	<b>35,593,649</b>	<b>3,144,592</b>	<b>10,816,072</b>	<b>6,040,761</b>	<b>4,299,354</b>	<b>114,521,059</b>
<b>Expenditures from Fund Balance:</b>	<b>(3,854,000)</b>	<b>-</b>	<b>-</b>	<b>(10,816,072)</b>	<b>-</b>	<b>-</b>	<b>(14,670,072)</b>
Projected Fund Balance Beginning:	22,149,717	-	-	10,816,072	1,416,490	-	34,382,279
Projected Fund Balance Ending:	\$ 18,295,717	\$ -	\$ -	\$ -	\$ 1,416,490	\$ -	\$ 19,712,207

Harris County Department of Education  
 Combined Summary of Fund Balances - All Funds  
 For the Fiscal Year Ended August 31, 2018

Fund	Fund Description	Beginning Fund Balance	Estimated Revenues	Appropriations	Transfers (Out)/In	Ending Fund Balance
<b>General Fund:</b>						
199	General Operating Fund	\$ 22,149,717	\$ 48,856,857	\$ 50,061,366	\$ (2,649,491)	\$ 18,295,717
	<b>Total General Fund</b>	<u>22,149,717</u>	<u>48,856,857</u>	<u>50,061,366</u>	<u>(2,649,491)</u>	<u>18,295,717</u>
200 - 499	<b>Special Revenue Funds:</b>	-	34,172,976	35,593,649	1,420,673	-
	<b>Total Special Revenue Fund</b>	<u>-</u>	<u>34,172,976</u>	<u>35,593,649</u>	<u>1,420,673</u>	<u>-</u>
<b>Debt Service Funds:</b>						
599	Debt Service Fund	-	-	3,144,592	3,144,592	-
	<b>Total Debt Service Fund</b>	<u>-</u>	<u>-</u>	<u>3,144,592</u>	<u>3,144,592</u>	<u>-</u>
<b>Enterprise Fund:</b>						
711	Choice Partners	-	4,299,354	2,383,580	(1,915,774)	-
	<b>Total Enterprise Fund</b>	<u>-</u>	<u>4,299,354</u>	<u>2,383,580</u>	<u>(1,915,774)</u>	<u>-</u>
<b>Capital Project</b>						
697	AB West - Construction	10,816,072	-	10,816,072	-	-
	<b>Total Debt Service Fund</b>	<u>10,816,072</u>	<u>-</u>	<u>10,816,072</u>	<u>-</u>	<u>-</u>
<b>Internal Service Funds:</b>						
753	Workers Compensation Fund	1,416,490	440,000	440,000	-	1,416,490
799	Facilities Fund	-	5,600,761	5,600,761	-	-
	<b>Total Internal Service Fund</b>	<u>1,416,490</u>	<u>6,040,761</u>	<u>6,040,761</u>	<u>-</u>	<u>1,416,490</u>
	<b>Total</b>	<u><b>34,382,279</b></u>	<u><b>93,369,948</b></u>	<u><b>108,040,020</b></u>	<u><b>-</b></u>	<u><b>19,712,207</b></u>
	Transfers In and Out	-	6,481,039	6,481,039	-	-
	<b>Total with Transfers In/Out:</b>	<u><b>34,382,279</b></u>	<u><b>99,850,987</b></u>	<u><b>114,521,059</b></u>	<u><b>-</b></u>	<u><b>19,712,207</b></u>
	Unassigned Fund Balance	8,251,819	-	-	-	16,256,828
	Non-Spendable Fund Balance	159,613	-	-	-	159,613
	Restricted Fund Balance	-	-	-	-	1,416,490
	Committed Fund Balance	6,200,000	-	-	-	1,200,000
	Assigned Fund Balance	19,770,847	-	-	-	679,276
	<b>Ending Fund Balance</b>	<u><b>\$ 34,382,279</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 19,712,207</b></u>

**Efficient Leverage Indicator**

How much is available in reserves?

$$\frac{\text{Unassigned Fund Balance } \$16,256,828}{\text{Total Fund Balance } \$19,712,207} = 82\%$$

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

## FUND BALANCE

The Board of Trustees and the administration work together to make sure that the mission and goals are achieved. Harris County Department of Education has a board policy that provides guidance on the unassigned fund balance. In an effort to provide adequate cash flow for HCDE operations, the Department shall maintain an unassigned fund balance equal to a minimum of two months of 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.

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

### For the Fiscal Year Ending August 31, 2018 - Projected

	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects	Internal Services Funds	Total
Non-Spendable Fund Balance	\$ 159,613	\$ -	\$ -	\$ -	\$ -	\$ 159,613
Restricted Fund Balance	-	-	-	-	1,416,490	1,416,490
Committed Fund Balance	1,200,000	-	-	-	-	1,200,000
Assigned Fund Balance	679,276	-	-	-	-	679,276
Unassigned Fund Balance	16,256,828	-	-	-	-	16,256,828
Ending Fund Balance	<u>\$ 18,295,717</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,416,490</u>	<u>\$ 19,712,207</u>

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

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimated	2017-2018 Projected
Operating Expenditures	\$ 77,137,240	\$ 80,823,816	\$ 74,120,409	\$ 97,238,163	114,521,068
Capital Outlay or one time fund balance use	1,278,954	2,678,806	1,336,508	15,037,786	28,464,750
Operating Expenditures - Net	75,858,286	78,145,010	72,783,901	82,200,377	86,056,318
Unassigned Fund Balance	14,901,561	15,826,627	17,022,340	15,326,866	16,256,828
Percentage of Ending Fund Balance to Operating Expenditures	20%	20%	23%	19%	19%
Months of operations in Fund Balance	2.36	2.43	2.81	2.24	2.27

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



## GENERAL FUND

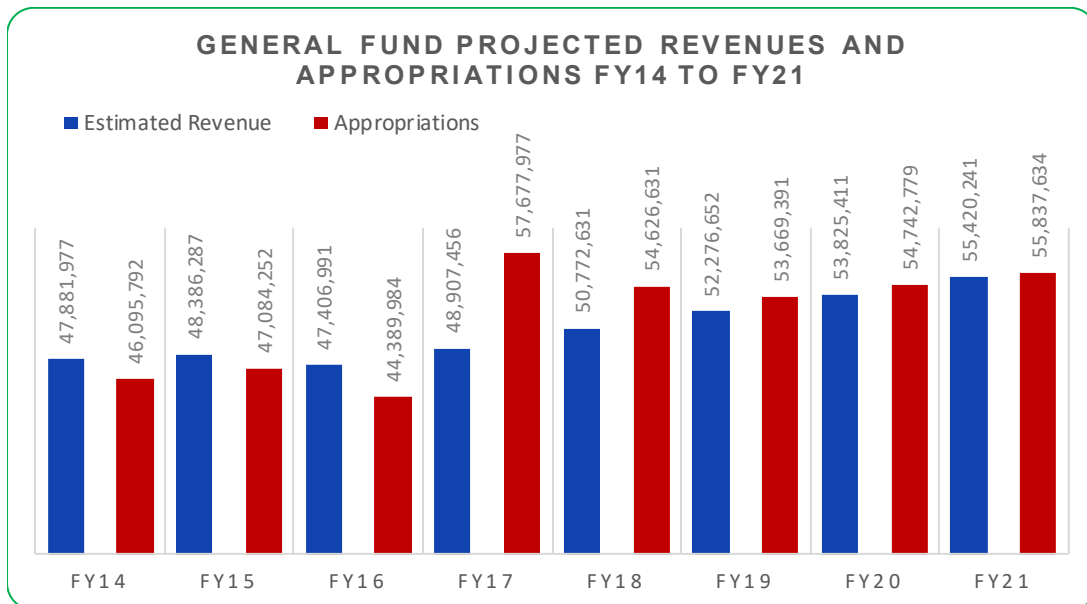
The General Fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The General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

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

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

### Harris County Department of Education FY18 General Fund Proposed Budget Overview

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Adopted	2018-2019 Forecast	2019-2020 Forecast	2020-2021 Forecast
<b>Beginning Fund Balance</b>	\$ 24,815,014	\$ 26,601,199	\$ 27,903,234	\$ 30,920,238	\$ 22,149,717	\$ 18,295,717	\$ 18,295,717	\$ 18,295,717
<b>Estimated Revenue</b>	47,881,977	48,386,287	47,406,991	48,907,456	50,772,631	52,295,810	53,864,684	55,480,625
<b>Appropriations</b>	41,694,703	43,380,848	41,137,794	48,266,572	50,061,366	51,062,593	52,083,845	53,125,522
<b>Total Other Uses</b>	(4,401,089)	(3,703,404)	(3,252,193)	(9,411,405)	(4,565,265)	(4,656,570)	(4,749,702)	(4,844,696)
<b>Net Change in Fund Balance</b>	1,786,185	1,302,035	3,017,004	(8,770,521)	(3,854,000)	(3,423,354)	(2,968,863)	(2,489,593)
<b>Ending Fund Balance</b>	\$ 26,601,199	\$ 27,903,234	\$ 30,920,238	\$ 22,149,717	\$ 18,295,717	\$ 14,872,364	\$ 15,326,855	\$ 15,806,124



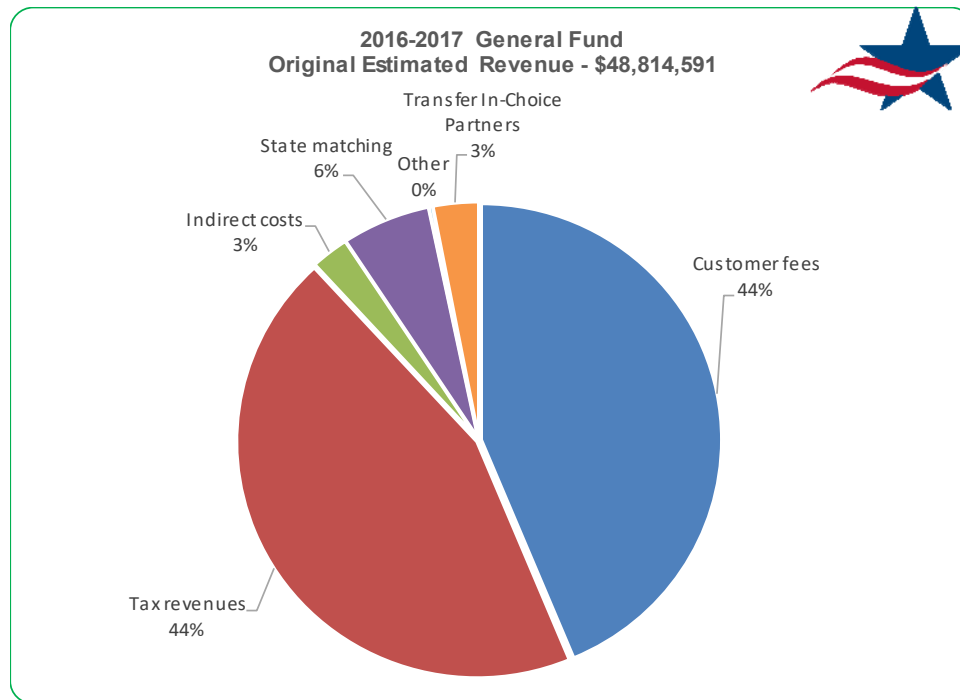
**HCDE Goals**

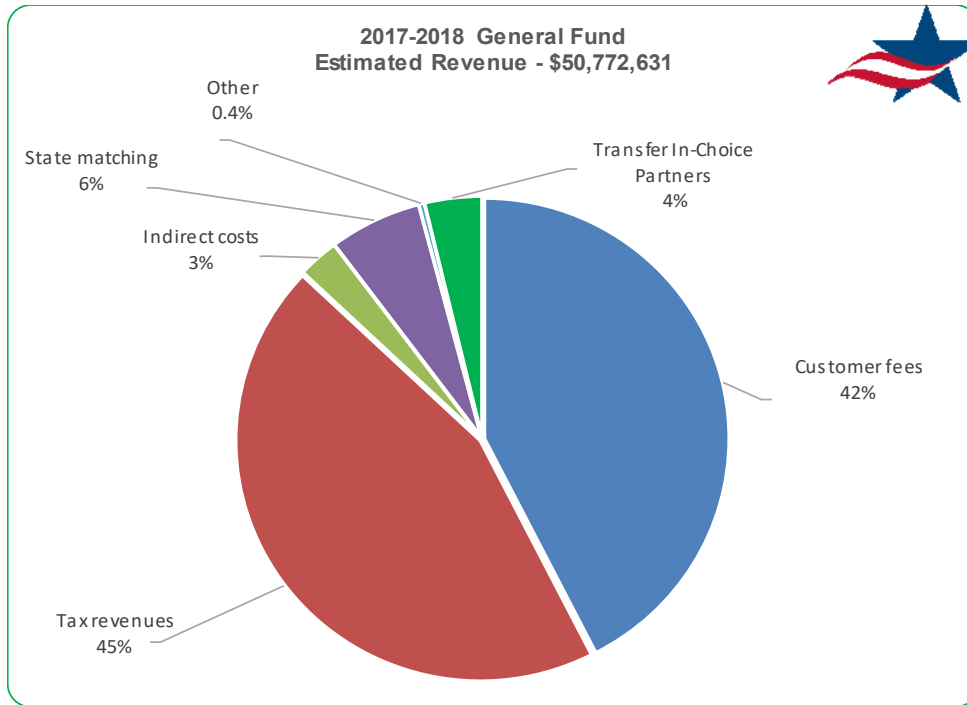
- Impact education by responding to the evolving needs of Harris County
- Deliver value to Harris County by utilizing resources in an ethical, transparent and fiscally responsible manner
- Advocate for all learners by using innovative methods to maximize students' potential
- Provide cost savings to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

**Harris County Department of Education  
FY18 General Fund Proposed Budget Overview  
Estimated Revenues**

	<b>Original Budget 2016-2017</b>	<b>Projected Budget 2016-2017</b>	<b>Adopted Budget 2017-2018</b>	<b>Percent Change</b>
Customer fees	\$ 21,340,466	\$ 21,432,831	\$ 21,568,886	1%
Tax revenues	21,698,803	21,698,803	22,623,000	4%
Indirect costs	1,244,595	1,244,595	1,382,771	11%
State funding	2,913,000	2,913,000	3,100,000	6%
Other	122,200	122,700	182,200	49%
Transfer In-Choice Partners	1,495,527	1,495,527	1,915,774	28%
<b>Total Revenues</b>	<b>\$ 48,814,591</b>	<b>\$ 48,907,456</b>	<b>\$ 50,772,631</b>	<b>4%</b>

The following pie charts present the fiscal year 2016-2017 and the 2017–2018 estimated revenues for the General Fund by type of revenue, with the estimated amount and the percentage participation from the total.

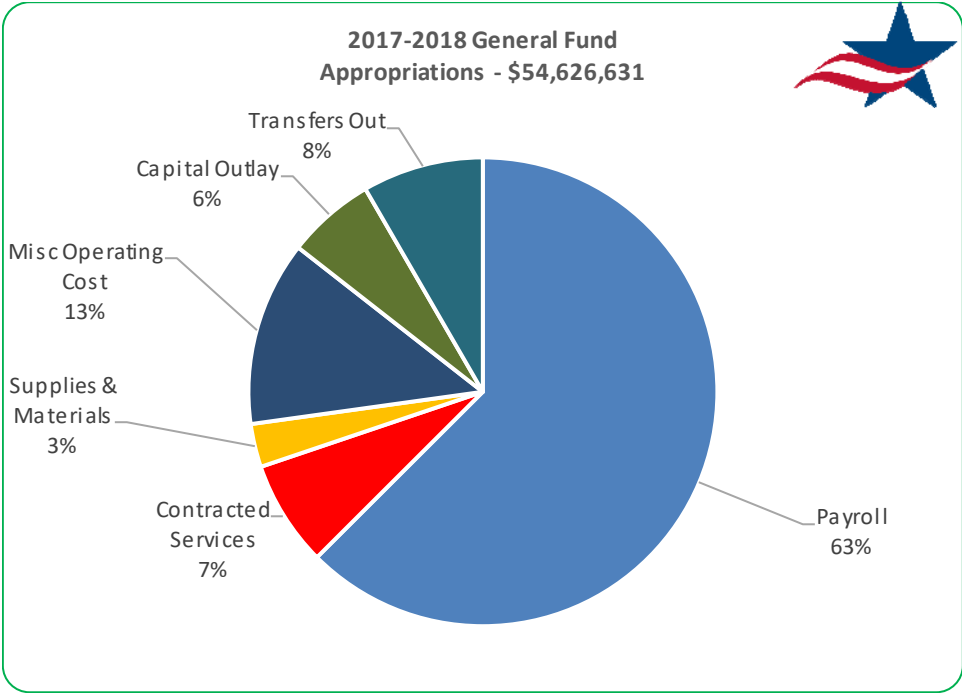
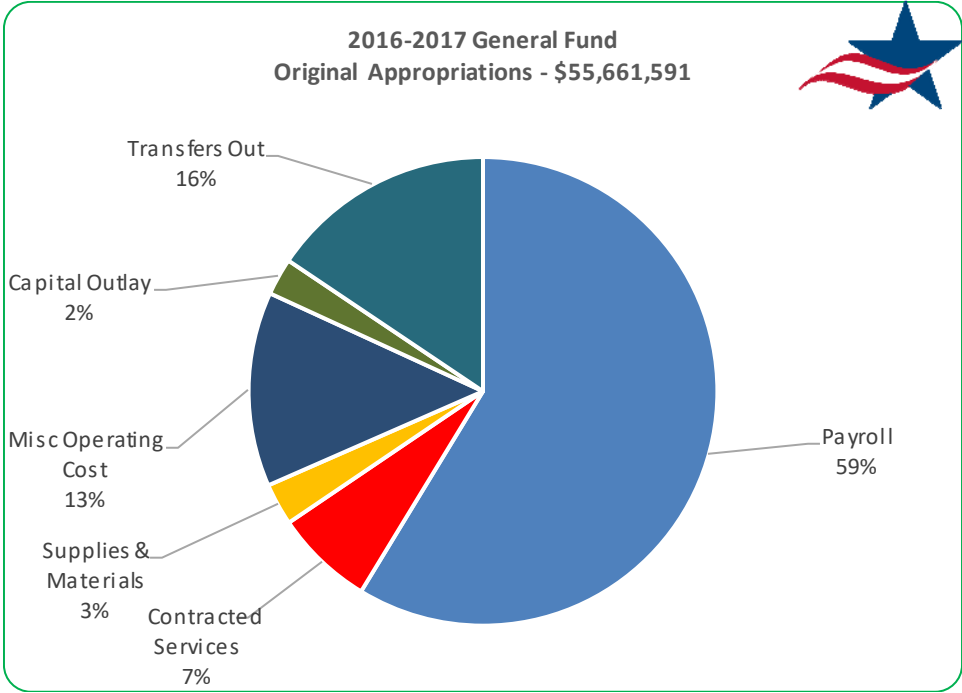




### Harris County Department of Education FY18 Proposed Budget Overview Appropriations

Object Code	Original Budget 2016-2017	Projected Budget 2016-2017	Adopted Budget 2017-2018	Percent Change
Payroll	\$ 32,678,033	\$ 32,743,551	\$ 34,152,141	4%
Contracted Services	3,796,621	3,832,945	3,984,348	4%
Supplies & Materials	1,616,995	1,644,344	1,627,419	-1%
Misc Operating Cost	7,473,634	7,623,661	6,971,758	-9%
Capital Outlay	1,427,350	2,422,071	3,325,700	37%
Transfers Out	8,668,958	9,411,405	4,565,265	-51%
<b>Total Appropriations</b>	<b>\$ 55,661,591</b>	<b>\$ 57,677,977</b>	<b>\$ 54,626,631</b>	<b>-5%</b>

The following chart presents the total budgeted appropriations for the fiscal year 2017-2018 by type of expenditures and with the percentage participation from the total amount.



Harris County Department of Education  
 Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - General Fund  
 For the Fiscal Year August 31, 2018

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Adopted	2018-2019 Forecast	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Revenues</b>									
Customer Fees/Charges	\$ 22,774,848	\$ 22,543,052	\$ 19,213,400	\$ 21,432,831	\$ 21,568,886	\$ 22,215,953	\$ 22,882,431	\$ 23,568,904	\$ 24,275,971
Property Tax Revenue-Current	19,846,252	20,740,145	20,812,501	21,308,803	22,273,000	22,941,190	23,629,426	24,338,308	25,068,458
Tax Revenue-Del, P&I, HCTO Fees	415,314	367,832	328,643	390,000	350,000	360,500	371,315	382,454	393,928
Investment Earnings	8,133	13,320	60,649	12,000	90,000	92,700	95,481	98,345	101,296
Indirect Cost from Local Grants	3,148	3,239	-	-	-	-	-	-	-
Other Local Revenues	454,567	249,250	103,689	110,700	92,200	94,966	97,815	100,749	103,772
State TEA Supplemental Compensation	231,609	274,102	267,360	300,000	300,000	309,000	318,270	327,818	337,653
State TEA Employee Portion Health Ins	432,966	544,677	542,819	500,000	500,000	515,000	530,450	546,364	562,754
State TRS On Behalf Matching	2,009,295	2,099,190	2,215,370	2,113,000	2,300,000	2,369,000	2,440,070	2,513,272	2,588,670
Indirect Costs from State Grants	360	26,503	34,074	31,200	28,035	28,876	29,742	30,635	31,554
Indirect Cost from Federal Grants	1,705,485	1,524,977	1,281,028	1,213,395	1,354,736	1,395,378	1,437,239	1,480,357	1,524,767
<b>Total Revenues</b>	<b>47,881,977</b>	<b>48,386,287</b>	<b>44,859,533</b>	<b>47,411,929</b>	<b>48,856,857</b>	<b>50,322,563</b>	<b>51,832,240</b>	<b>53,387,207</b>	<b>54,988,823</b>
<b>Expenditures</b>									
Board of Trustees	194,851	205,738	131,482	204,943	141,230	144,055	146,936	149,874	152,872
Superintendent's Office	505,248	429,179	382,543	444,625	450,138	459,141	468,324	477,690	487,244
<b>Assistant Supt Education &amp; Enrichm</b>	<b>226,591</b>	<b>283,670</b>	<b>250,132</b>	<b>278,331</b>	<b>280,765</b>	<b>286,380</b>	<b>292,108</b>	<b>297,950</b>	<b>303,909</b>
Center for Safe & Secure Schools	747,801	625,609	473,676	447,391	478,178	487,742	497,496	507,446	517,595
Educator Certification & Professional A	340,141	339,863	420,288	655,643	659,270	672,455	685,905	699,623	713,615
Adult Ed. Local & (Funds 223, 230, 23-	136,826	149,882	143,983	244,123	148,862	151,839	154,876	157,974	161,133
Internal Grant Services	482,391	445,798	540,539	581,163	586,276	598,002	609,962	622,161	634,604
Research & Evaluation	504,065	513,827	506,034	645,528	637,218	649,962	662,962	676,221	689,745
The Teaching and Learning Center									
TLC - Division Wide	158,277	141,289	223,460	137,589	152,523	155,573	158,685	161,859	165,096
TLC - Digital Learning & Instr Tech.	27,572	18,238	34,341	38,172	38,391	39,159	39,942	40,741	41,556
TLC - Digital Education & Innovation	262,101	296,575	197,947	218,678	220,682	225,096	229,598	234,190	238,873
TLC - Math	272,339	216,252	225,678	249,608	252,880	257,938	263,096	268,358	273,725
TLC - Science	131,548	118,202	87,091	185,009	173,409	176,877	180,415	184,023	187,703
TLC - Bilingual Education	112,894	123,921	51,504	175,617	144,514	147,404	150,352	153,359	156,427
TLC - English Language Arts	171,022	164,906	155,351	172,217	175,190	178,694	182,268	185,913	189,631
TLC - Social Studies	81,234	79,026	16,858	98,094	99,711	101,705	103,739	105,814	107,930
TLC - EC Winter Conference	162,300	170,115	150,271	248,268	252,536	257,587	262,738	267,993	273,353
TLC - Scholastic Arts Program	72,286	87,516	102,115	107,979	117,857	120,214	122,618	125,071	127,572
TLC - Special Education	39,697	40,134	23,508	82,639	79,546	81,137	82,760	84,415	86,103
TLC - Speaker Series	73,235	111,058	89,499	186,428	186,548	190,279	194,085	197,966	201,926
TLC - Professional Development	15,188	8,716	24	39,000	39,000	39,780	40,576	41,387	42,215
<b>Special Assistant to Superintendent</b>	<b>-</b>	<b>131,149</b>	<b>187,574</b>	<b>266,557</b>	<b>269,027</b>	<b>274,408</b>	<b>279,896</b>	<b>285,494</b>	<b>291,203</b>
Education Foundation	200,754	201,041	199,603	12,360	-	-	-	-	-
CASE Local & (Funds 266/7, 288, 463,	162,300	168,765	152,784	296,494	638,848	651,625	664,657	677,951	691,510

Harris County Department of Education  
 Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - General Fund  
 For the Fiscal Year August 31, 2018

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Adopted	2018-2019 Forecast	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>Expenditures (Continued)</b>									
<b>Business Support Services</b>	1,654,106	1,660,485	1,783,858	1,911,939	1,905,003	1,943,103	1,981,965	2,021,604	2,062,037
Department Wide	2,960,768	2,915,374	3,125,178	3,900,201	3,508,766	3,578,941	3,650,520	3,723,531	3,798,001
Retirement Leave Benefits	410,155	288,606	322,795	100,000	47,910	48,868	49,846	50,842	51,859
State TRS On Behalf	2,009,295	2,099,190	2,215,370	2,113,000	2,300,000	2,346,000	2,392,920	2,440,778	2,489,594
State TEA Employee Portion	519,013	525,687	527,438	500,000	500,000	510,000	520,200	530,604	541,216
Purchasing Support Svcs	427,646	397,278	472,964	551,298	535,944	546,663	557,596	568,748	580,123
QZAB & Maintenance Notes	110,972	-	6,281	-	-	-	-	-	-
Fiscal Accountability	129,596	70,604	-	-	-	-	-	-	-
<b>Chief Information Officer</b>	169,958	170,214	189,282	195,226	190,442	194,251	198,136	202,099	206,141
Technology Support Svcs	3,755,359	3,836,028	3,497,029	3,023,857	3,178,342	3,241,909	3,306,747	3,372,882	3,440,340
Client Engagement	410,161	452,863	449,700	449,117	548,621	559,593	570,785	582,201	593,845
Communication	653,013	699,227	874,333	975,901	870,370	887,777	905,533	923,644	942,116
<b>Human Resources</b>	924,157	935,662	935,877	1,012,021	1,064,587	1,085,879	1,107,596	1,129,748	1,152,343
<b>Asst Supt for Academic</b>	238,738	231,125	283,003	272,650	279,630	285,223	290,927	296,746	302,681
School Based Therapy Svcs	7,931,077	8,558,847	9,292,131	10,998,780	11,304,956	11,531,055	11,761,676	11,996,910	12,236,848
Headstart	36,600	-	330	5,000	5,000	5,100	5,202	5,306	5,412
Special Schools & Services-									
Special Schools Admin	462,849	448,932	497,140	547,679	540,815	551,631	562,664	573,917	585,396
Academic and Behavior East	3,023,460	3,086,003	3,339,917	3,817,703	3,935,516	4,014,226	4,094,511	4,176,401	4,259,929
Academic and Behavior West	2,709,506	2,727,720	2,784,398	3,535,178	3,503,903	3,573,981	3,645,461	3,718,370	3,792,737
Recovery Highschool	-	-	-	950,000	1,115,337	1,137,644	1,160,397	1,183,605	1,207,277
Highpoint North School	1,976,348	2,070,627	1,258,294	866,201	-	-	-	-	-
Highpoint East School	2,451,651	2,457,763	2,567,391	3,128,048	3,116,095	3,178,417	3,241,985	3,306,825	3,372,961
<b>Facilities Support Services-</b>									
Construction Services	122,342	124,688	125,603	136,190	190,038	193,839	197,716	201,670	205,703
Records Management	1,527,654	1,652,481	1,519,615	1,758,919	1,912,492	1,950,742	1,989,757	2,029,552	2,070,143
Building Replacement	47,985	177,318	8,069	345,000	1,285,000	1,310,700	1,336,914	1,363,652	1,390,925
Facility Support	2,353	-	-	-	-	-	-	-	-
Choice Partners-Facility & Co-op	1,592,628	1,731,034	-	-	-	-	-	-	-
Local Construction	278,489	986,227	315,515	1,156,208	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
ECI-Keep Pace Program	78,163	6,396	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>41,694,703</b>	<b>43,380,848</b>	<b>41,137,794</b>	<b>48,266,572</b>	<b>50,061,366</b>	<b>51,062,593</b>	<b>52,083,845</b>	<b>53,125,522</b>	<b>54,188,033</b>

Harris County Department of Education  
 Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - General Fund  
 For the Fiscal Year August 31, 2018

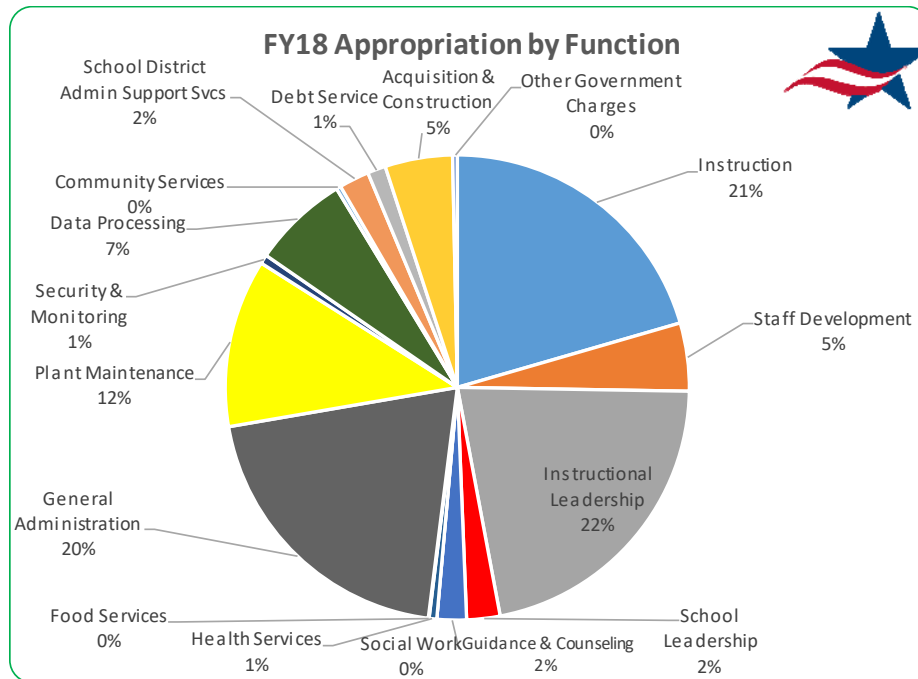
	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Adopted	2018-2019 Fore cast	2019-2020 Fore cast	2020-2021 Fore cast	2021-2022 Fore cast
<b>Excess (Deficiency) of Revenues</b>									
<b>Over/(Under) Expen</b>	6,187,274	5,005,439	3,721,739	(854,643)	(1,204,509)	(740,031)	(251,606)	261,685	800,790
<b>Other Financing Sources</b>									
Transfers In-									
Chioce	-	-	2,547,458	1,495,527	1,915,774	1,973,247	2,032,445	2,093,418	2,156,221
Transfers Out-									
Fund 288, CASE	(550,787)	(550,787)	(550,787)	(550,787)	(550,787)	(561,803)	(573,039)	(584,500)	(596,190)
Fund 481, ECI-Keep Pace	(1,282,149)	(714,139)	-	-	-	-	-	-	-
Fund 205, Head Start	-	-	(288,206)	(726,886)	(300,886)	(306,904)	(313,042)	(319,303)	(325,689)
Fund 599, PFC Lease	(1,877,199)	(1,748,715)	(1,715,371)	(2,439,503)	(690,329)	(704,136)	(718,218)	(732,583)	(747,234)
Fund 599, PFC Debt	-	-	-	-	(569,000)	(580,380)	(591,988)	(603,827)	(615,904)
Fund 599, QZAB Payment	(690,954)	(689,763)	(692,829)	(694,229)	(2,454,263)	(2,503,348)	(2,553,415)	(2,604,484)	(2,656,573)
Capital project	-	-	(5,000)	(5,000,000)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	(4,401,089)	(3,703,404)	(704,735)	(7,915,878)	(2,649,491)	(2,683,323)	(2,717,257)	(2,751,278)	(2,785,369)
Net Change in Fund Bal	1,786,185	1,302,035	3,017,004	(8,770,521)	(3,854,000)	(3,423,354)	(2,968,863)	(2,489,593)	(1,984,579)
<b>Fund Balance - Initial</b>	24,815,014	26,601,199	27,903,234	30,920,238	22,149,717	18,295,717	14,872,364	11,903,501	9,413,908
<b>Ending Fund Balance</b>	\$ 26,601,199	\$ 27,903,234	\$ 30,920,238	\$ 22,149,717	\$ 18,295,717	\$ 14,872,364	\$ 11,903,501	\$ 9,413,908	\$ 7,429,329

## GENERAL FUND ANALYSIS BY FUNCTION

The following charts present the budgeted appropriations for the fiscal year 2017-2018 for the general fund by function. The following pie chart presents the mentioned amounts as a percentual participation of the total. The table at the end of the section presents FY14 to FY16 actual historical data, projected FY17, adopted budget FY18, and forecasted amounts for the following three years.

### Harris County Department of Education FY 2018 Approved Budget Compared to FY17 Budget Expenditures by Function

Funtion Code	Function Description	FY 2018 Approved Budget	FY 2017 Approved Budget	Difference
11	Instruction	\$ 11,210,352	\$ 8,734,584	2,475,768
13	Staff Development	2,585,211	3,018,204	(432,993)
21	Instructional Leadership	11,900,454	12,357,276	(456,822)
23	School Leadership	1,264,119	1,533,822	(269,703)
31	Guidance & Counseling	1,125,689	744,500	381,189
33	Health Services	290,396	316,428	(26,032)
35	Food Services	26,475	29,653	(3,178)
41	General Administration	11,089,279	9,467,046	1,622,233
51	Plant Maintenance	6,382,953	6,296,451	86,502
52	Security & Monitoring	341,200	406,200	(65,000)
53	Data Processing	3,654,822	3,659,578	(4,756)
61	Community Services	173,050	626,670	(453,620)
62	School District Admin Support Svcs	1,143,302	1,094,950	48,352
71	Debt Service	690,329	694,229	(3,900)
81	Acquisition & Construction	2,569,000	6,502,000	(3,933,000)
99	Other Government Charges	180,000	180,000	-
<b>Total Appropriations by Function:</b>		<b>\$ 54,626,631</b>	<b>\$ 55,661,591</b>	<b>(1,034,960)</b>





**Harris County Department of Education**  
**Est. Revenues and Expenditures by Function - General Fund**  
**For the Fiscal Year August 31, 2018**

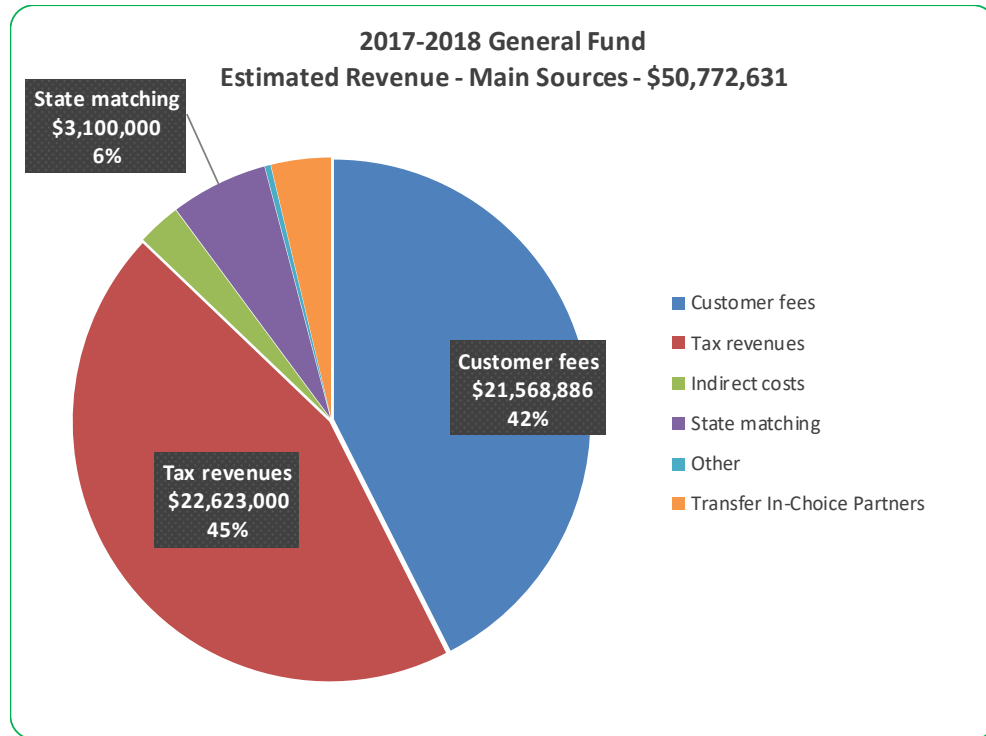
	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Adopted	2018-2019 Forecast	2019-2020 Forecast	2020-2021 Forecast
<b>Revenues</b>								
Local Sources	\$ 43,502,623	\$ 43,916,838	\$ 40,518,880	\$ 43,254,334	\$ 44,374,086	\$ 45,705,309	\$ 47,076,468	\$ 48,488,762
State Sources	2,720,828	2,944,471	3,059,624	2,944,200	3,128,035	3,221,876	3,318,532	3,418,088
Federal Sources	1,658,526	1,524,977	1,281,029	1,213,395	1,354,736	1,395,378	1,437,239	1,480,357
<b>Total Revenues</b>	<b>\$ 47,881,977</b>	<b>\$ 48,386,286</b>	<b>\$ 44,859,533</b>	<b>\$ 47,411,929</b>	<b>\$ 48,856,857</b>	<b>\$ 50,322,563</b>	<b>\$ 51,832,240</b>	<b>\$ 53,387,207</b>
<b>Expenditures by Function</b>								
Instruction	6,693,719	6,892,452	6,542,693	8,871,979	11,210,352	11,434,559	11,663,250	11,896,515
Staff Development	2,144,657	2,162,840	2,147,931	3,018,204	2,585,211	2,636,915	2,689,654	2,743,447
Instructional Leadership	9,310,577	10,050,337	10,867,461	12,310,639	11,900,454	12,138,463	12,381,232	12,628,857
School Leadership	1,586,425	1,642,959	1,545,643	1,537,427	1,264,119	1,289,401	1,315,189	1,341,493
Guidance & Counseling	827,997	834,699	780,948	744,500	1,125,689	1,148,203	1,171,167	1,194,590
Health Services	212,638	209,556	284,722	316,428	290,396	296,204	302,128	308,171
Food Service	-	-	-	29,653	26,475	27,005	27,545	28,095
General Administration	7,427,567	7,150,326	7,633,282	2,518,657	7,214,343	7,358,630	7,505,802	7,655,919
Plant Maintenance	4,976,054	5,140,433	4,858,050	6,296,451	6,382,953	6,510,612	6,640,824	6,773,641
Security & Monitoring	422,570	394,951	331,421	406,200	341,200	348,024	354,984	362,084
Data Processing	4,013,076	4,218,453	3,771,169	3,659,578	3,654,822	3,727,918	3,802,477	3,878,526
Community Services	927,956	804,772	660,800	529,035	173,050	176,511	180,041	183,642
School District Admin	2,611,096	2,728,529	1,012,719	1,094,950	1,143,302	1,166,168	1,189,491	1,213,281
Acquisition & Construction	389,462	986,227	538,458	6,752,871	2,569,000	2,620,380	2,672,788	2,726,243
Other Govt Charges	150,909	164,312	162,497	180,000	180,000	183,600	187,272	191,017
<b>Total Expenditures</b>	<b>\$ 41,694,703</b>	<b>\$ 43,380,846</b>	<b>\$ 41,137,794</b>	<b>\$ 48,266,572</b>	<b>\$ 50,061,366</b>	<b>\$ 51,062,593</b>	<b>\$ 52,083,845</b>	<b>\$ 53,125,522</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>6,187,274</b>	<b>5,005,440</b>	<b>3,721,739</b>	<b>(854,643)</b>	<b>(1,204,509)</b>	<b>(740,031)</b>	<b>(251,606)</b>	<b>261,685</b>
<b>Other Financing Sources (Uses)</b>								
Transfers In	-	-	2,547,458	1,495,527	1,915,774	1,973,247	2,032,445	2,093,418
Transfers Out	(4,401,089)	(3,703,404)	(3,252,193)	(9,411,405)	(4,565,265)	(4,656,570)	(4,749,702)	(4,844,696)
<b>Total Other Financing Sources (Uses)</b>	<b>(4,401,089)</b>	<b>(3,703,404)</b>	<b>(704,735)</b>	<b>(7,915,878)</b>	<b>(2,649,491)</b>	<b>(2,683,323)</b>	<b>(2,717,257)</b>	<b>(2,751,278)</b>
Net Change in Fund Bal	1,786,185	1,302,036	3,017,004	(8,770,521)	(3,854,000)	(3,423,354)	(2,968,863)	(2,489,593)
Fund Balance, Beginning	24,815,014	26,601,199	27,903,235	30,920,238	22,149,717	18,295,717	14,872,363	11,903,501
<b>Fund Balance, Ending</b>	<b>\$ 26,601,199</b>	<b>\$ 27,903,235</b>	<b>\$ 30,920,238</b>	<b>\$ 22,149,717</b>	<b>\$ 18,295,717</b>	<b>\$ 14,872,363</b>	<b>\$ 11,903,501</b>	<b>\$ 9,413,908</b>

## MAJOR REVENUE ASSUMPTIONS

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

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

1. Customer Fees/Charges at 42%,
2. Property Tax Revenues at 45%
3. State Matching Funds at 6%.



Estimating revenue from two major sources, customer fees and local property taxes are critical to the budget. The Department estimates total General Operating Fund revenues of \$50,772,631 for the 2017-2018 fiscal year.

### Customer Fees/Charges

The Department has projected a 1% increase of \$136,055 in customer fees from \$21,432,831 in 2016-2017 in the Amended Budget to \$21,568,886 for FY2017-2018. The customer fees are received from school districts that use HCDE services. Since the Department contracts with school districts, the current economy will have an effect on the revenues. Each division had contract talks or negotiations with their customers and made conservative, but achievable customer fee revenue assumptions.

### Property Tax Revenues

Current appraisal district values were used in the early stages of the planning process. During the budget process we received updated information that for fiscal year 2017-2018, the projected property values increased by 3.52% including values under protest; the tax revenues were updated to reflect the growth from the amended budget.

### State Matching

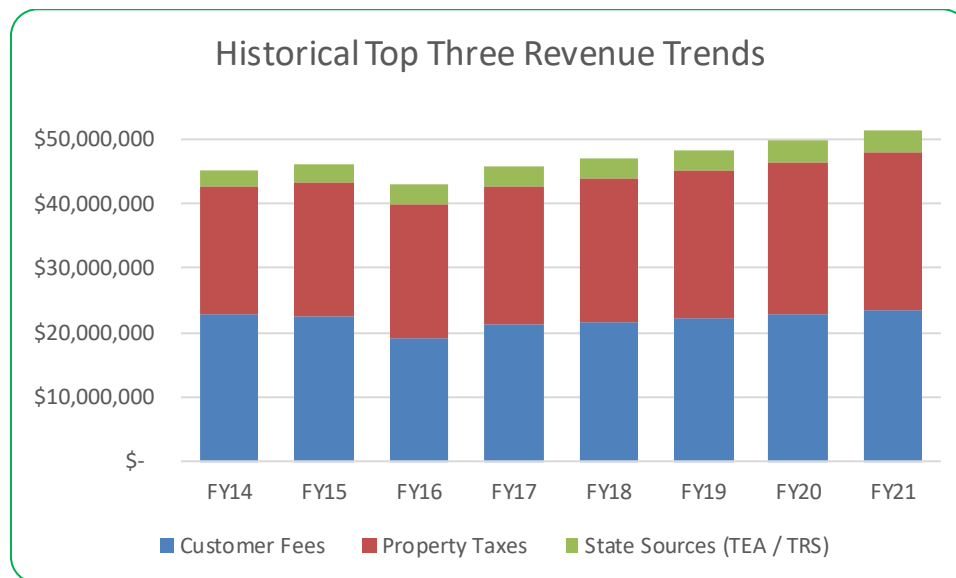
The State Matching Revenue has remained at the same level estimated last year. With increased competition for competitive grants, conservative projection has been made for this revenue type.

**Harris County Department of Education**  
**Statement of Revenues by Source, Expenditures by Classification - General Fund (199)**  
**For the Fiscal Year August 31, 2018**

	2016-2017 Projected	2017-2018 Budget	Increase (Decrease)	% Change
<b>REVENUES &amp; OTHER RESOURCES</b>				
<b>Revenues</b>				
Customer Fees/Charges	\$ 21,432,831	\$ 21,568,886	\$ 136,055	1%
Property Tax Revenues-Current	21,308,803	22,273,000	964,197	4%
Tax Revenues-Delinquent, P&I	390,000	350,000	(40,000)	-11%
Investment Earnings	12,000	90,000	78,000	87%
Other Local Revenues	110,700	92,200	(18,500)	-20%
Foundation Schools Program Compensation	300,000	300,000	-	0%
TEA State Health Insurance	500,000	500,000	-	0%
TRS State Matching	2,113,000	2,300,000	187,000	8%
Indirect Costs - State matching	31,200	28,035	(3,165)	-11%
Federal Indirect Cost from Grants	1,213,395	1,354,736	141,341	10%
Transfer In-Choice Partners	1,495,527	1,915,774	420,247	22%
<b>Total Revenues:</b>	<b>48,907,456</b>	<b>50,772,631</b>	<b>1,865,175</b>	<b>4%</b>
<b>EXPENDITURES &amp; OTHER USES</b>				
<b>Expenditures</b>				
6100-Payroll Costs	32,866,251	34,152,141	1,285,890	4%
6200-Professional & Contracted Services	3,830,410	3,984,348	153,938	4%
6300-Materials & Supplies	1,510,159	1,627,419	117,260	7%
6400-Other Operating Costs	7,680,546	6,971,758	(708,788)	-10%
6600 & 6800-Capital Purchases	2,379,206	3,325,700	946,494	28%
<b>Total Expenditures</b>	<b>48,266,572</b>	<b>50,061,366</b>	<b>1,794,794</b>	<b>4%</b>
<b>Excess /(Deficiency) of Revenues Over /(Under) Expenditures</b>	<b>640,884</b>	<b>711,265</b>	<b>70,381</b>	<b>10%</b>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(9,411,405)	(4,565,265)	4,846,140	-106%
<b>Total Other Financing Sources (Uses)</b>	<b>(9,411,405)</b>	<b>(4,565,265)</b>	<b>4,846,140</b>	<b>-106%</b>
Net Change in Fund Balance	<b>(8,770,521)</b>	<b>(3,854,000)</b>	<b>4,916,521</b>	<b>-128%</b>
<b>Projected Fund Balance Beginning</b>	<b>30,920,238</b>	<b>22,149,717</b>	<b>(8,770,521)</b>	<b>-40%</b>
<b>Projected Fund Balance Ending</b>	<b>\$ 22,149,717</b>	<b>\$ 18,295,717</b>	<b>\$ (3,854,000)</b>	<b>-21%</b>

Harris County Department of Education  
 Statement of Revenues-All General Funds (100-199)  
 For the Fiscal Year August 31, 2018, with Comparative Data for Prior Years

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Budget	2018-2019 Forecast	2019-2020 Forecast	2020-2021 Forecast
<b>Revenues</b>								
Customer Fees/Charges	\$ 22,774,848	\$ 22,543,052	\$ 19,213,400	\$ 21,432,831	\$ 21,568,886	\$ 22,215,953	\$ 22,882,431	\$ 23,568,904
Property Tax Revenue-Current	19,846,252	20,740,145	20,812,501	21,308,803	22,273,000	22,941,190	23,629,426	24,338,308
Tax Revenue-Delinquent, P&I	415,314	367,832	328,643	390,000	350,000	360,500	371,315	382,454
Investment Earnings	8,133	13,320	60,649	12,000	90,000	92,700	95,481	98,345
Local Grants	360	-	-	-	-	-	-	-
Indirect Cost from Local Grants	3,148	3,239	-	-	-	-	-	-
Other Local Revenues	454,567	249,250	103,689	110,700	92,200	94,966	97,815	100,749
<b>Total Local Sources</b>	<b>43,502,622</b>	<b>43,916,838</b>	<b>40,518,882</b>	<b>43,254,334</b>	<b>44,374,086</b>	<b>45,705,309</b>	<b>47,076,468</b>	<b>48,488,762</b>
State TEA Supplemental Compensation	231,609	274,102	267,360	300,000	300,000	309,000	318,270	327,818
State TEA Employee Portion Health Ins	432,966	544,677	542,819	500,000	500,000	515,000	530,450	546,364
State TRS On Behalf Matching	2,009,295	2,099,190	2,215,370	2,113,000	2,300,000	2,369,000	2,440,070	2,513,272
Indirect Costs from State grants	-	26,503	34,074	31,200	28,035	28,876	29,742	30,635
<b>Total State Sources</b>	<b>2,673,870</b>	<b>2,944,472</b>	<b>3,059,623</b>	<b>2,944,200</b>	<b>3,128,035</b>	<b>3,221,876</b>	<b>3,318,532</b>	<b>3,418,088</b>
Indirect Cost from Federal Grants	1,705,485	1,524,977	1,281,028	1,213,395	1,354,736	1,395,378	1,437,239	1,480,357
<b>Total Federal Sources</b>	<b>1,705,485</b>	<b>1,524,977</b>	<b>1,281,028</b>	<b>1,213,395</b>	<b>1,354,736</b>	<b>1,395,378</b>	<b>1,437,239</b>	<b>1,480,357</b>
<b>Other Financing Sources (Uses)</b>								
Transfer In-Choice Partners	-	-	2,547,458	1,495,527	1,915,774	1,973,247	2,032,445	2,093,418
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>2,547,458</b>	<b>1,495,527</b>	<b>1,915,774</b>	<b>1,973,247</b>	<b>2,032,445</b>	<b>2,093,418</b>
<b>Total Revenues</b>	<b>\$ 47,881,977</b>	<b>\$ 48,386,287</b>	<b>\$ 47,406,991</b>	<b>\$ 48,907,456</b>	<b>\$ 50,772,631</b>	<b>\$ 52,295,810</b>	<b>\$ 53,864,684</b>	<b>\$ 55,480,625</b>



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Revenue Analysis - Customer Fees by Division - FY 2018**  
**For the Fiscal Year Ended August 31, 2018**

<b>REVENUES CUSTOMER FEES</b>	<b>FY2018 Adopted Budget</b>	<b>FY2017 Approved Budget</b>	<b>Increase / Decrease between original budgets</b>	<b>(b) FY2017 Amended Budget</b>	<b>(a) ACTUAL through 2/28/17</b>	<b>(a)-(b) AMOUNT OVER/UNDER</b>	<b>% REALIZED (a) / (b)</b>
School Based Therapy Services	\$ 9,636,565	\$ 9,555,482	\$ 81,083	\$ 9,555,482	\$ 4,451,721	\$ (5,103,761)	47%
Special Schools:							
AB-East	2,984,100	2,951,100	33,000	2,951,100	2,865,775	(85,325)	97%
AB-West	2,624,200	2,498,000	126,200	2,498,000	2,373,396	(124,604)	95%
Highpoint-East	2,112,000	2,112,700	(700)	2,112,700	2,030,995	(81,705)	96%
Highpoint-North	-	396,325	(396,325)	396,325	364,875	(31,450)	92%
Recovery School	200,000	-	200,000	-	-	-	0%
Special Schools Administration	-	1,000	(1,000)	1,000	-	(1,000)	0%
Records Management Services	1,745,897	1,608,720	137,177	1,608,720	775,122	(833,598)	48%
Teaching and Learning Center:							
Bilingual Education	110,000	110,000	-	110,000	7,815	(102,185)	7%
Digital Learning	60,000	60,000	-	60,000	32,835	(27,165)	55%
Digital Education and Innovation	240,000	240,000	-	240,000	49,250	(190,750)	21%
Division Wide	-	-	-	-	22,369	22,369	0%
Scholastic Arts & Writing Program	10,000	10,000	-	10,000	30,155	20,155	302%
EC Winter Conference	150,000	150,000	-	150,000	57,820	(92,180)	39%
English Language Arts	140,000	140,000	-	140,000	72,558	(67,442)	52%
Math	143,356	143,356	-	143,356	55,975	(87,381)	39%
Prof Development	39,000	39,000	-	39,000	-	(39,000)	0%
Science	76,000	76,000	-	76,000	24,180	(51,820)	32%
Social Studies	73,583	73,583	-	73,583	20,479	(53,104)	28%
Speaker Series	145,000	145,000	-	145,000	99,529	(45,471)	69%
Special Education	30,000	30,000	-	30,000	12,520	(17,480)	42%
Educator Certification and Prof Adv	506,010	480,575	25,435	480,575	174,006	(306,569)	36%
Center for Safe & Secure Schools	300,000	289,550	10,450	381,915	199,845	(182,070)	52%
Business Services	100,000	100,000	-	100,000	3,110	(96,890)	3%
Research & Evaluation	79,500	79,500	-	79,500	-	(79,500)	0%
CASE Local	44,975	18,975	26,000	18,975	5,105	(13,870)	27%
Technology Support Services	17,200	31,600	(14,400)	31,600	7,800	(23,800)	25%
Center for Grant Development	1,500	-	1,500	-	540	540	100%
<b>Total Customer Fees :</b>	<b>\$ 21,568,886</b>	<b>\$ 21,340,466</b>	<b>\$ 228,420</b>	<b>\$ 21,432,831</b>	<b>\$ 13,737,775</b>	<b>\$ (7,695,056)</b>	<b>64%</b>

## HARRIS COUNTY DEPARTMENT OF EDUCATION

### Revenue Analysis - Other by Type

For the Fiscal Year Ended August 31, 2018

REVENUES OTHER	FY2018 Adopted Budget	FY2017 Approved Budget	Increase / Decrease between original budgets	(b) FY2017 Amended Budget	(a) ACTUAL through 2/28/17	(a)-(b) AMOUNT OVER/UNDER	% REALIZED (a) / (b)
Tax Revenues							
Property Tax Revenues-Current	\$ 22,273,000	\$ 21,308,803	\$ 964,197	\$ 21,308,803	\$ 20,719,880	\$ (588,923)	97%
Property Tax Revenues-Del & P&I	350,000	390,000	(40,000)	390,000	82,707	(307,293)	21%
<b>Total Tax Revenues</b>	<b>22,623,000</b>	<b>21,698,803</b>	<b>924,197</b>	<b>21,698,803</b>	<b>20,802,587</b>	<b>(896,216)</b>	<b>96%</b>
Indirect Costs-Federal	1,354,736	1,213,395	141,341	1,213,395	535,425	(677,970)	44%
Indirect Costs-State	28,035	31,200	(3,165)	31,200	3,403	(27,797)	11%
State Matching							
FSP-Compensation	300,000	300,000	-	300,000	143,108	(156,892)	48%
TEA Health Ins-Employees	500,000	500,000	-	500,000	290,555	(209,445)	58%
TRS Matching	2,300,000	2,113,000	187,000	2,113,000	-	(2,113,000)	0%
<b>Total State Matching</b>	<b>3,100,000</b>	<b>2,913,000</b>	<b>187,000</b>	<b>2,913,000</b>	<b>433,663</b>	<b>(2,479,337)</b>	<b>15%</b>
Other							
Investment Earnings	90,000	12,000	78,000	12,000	37,864	25,864	316%
Other Local Revenues	92,200	110,200	(18,000)	110,700	43,531	(67,169)	39%
Transfers In	1,915,774	1,495,527	420,247	1,495,527	1,125,403	(370,124)	75%
<b>Total Other Revenues</b>	<b>2,097,974</b>	<b>1,617,727</b>	<b>480,247</b>	<b>1,618,227</b>	<b>1,206,798</b>	<b>(411,429)</b>	<b>75%</b>
<b>Total Estimated Revenues</b>	<b>29,203,745</b>	<b>27,474,125</b>	<b>1,729,620</b>	<b>27,474,625</b>	<b>22,981,876</b>	<b>(4,492,749)</b>	<b>84%</b>
<b>Total Customer Fees</b>	<b>21,568,886</b>	<b>21,340,466</b>	<b>228,420</b>	<b>21,432,831</b>	<b>13,737,775</b>	<b>(7,695,056)</b>	
<b>Total Est. Rev. &amp; Other Resources:</b>	<b>\$ 50,772,631</b>	<b>\$ 48,814,591</b>	<b>\$ 1,958,040</b>	<b>\$ 48,907,456</b>	<b>\$ 36,719,650</b>	<b>\$(12,187,806)</b>	

#### Assumptions:

The Department used the following assumptions in estimating values:

- 99% collection rate for tax revenues was used. The nominal tax rate estimated for the projections was (\$0.005100) for fiscal year 2017-2018. The actual rate used for fiscal year 2016-2017 was (\$0.005200). The tax rate approved by the Board of Trustees for fiscal year 2017-2018 was (\$0.005195)
- Local revenue and grants are submitted by divisions.
- Indirect Costs: Based on Fiscal Year 2017 Grants

## **SPECIAL REVENUE FUNDS**

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

### **SPECIAL REVENUE FUNDS**

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

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

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

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

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

Separate accountability must be maintained for each section listed below:

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

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

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

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

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

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

#### **Houston Endowment**

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

#### **Texas Virtual School Network (TxVSN)**

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

**Harris County Department of Education**

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

For the Fiscal Year August 31, 2018

	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Adopted	2018-2019 Forecast	2019-2020 Forecast	2020-2021 Forecast
<b>Revenues</b>									
Local Sources	\$ 4,599,739	\$ 4,653,706	\$ 5,049,186	\$ 5,086,589	\$ 5,991,637	\$ 5,371,845	\$ 5,533,000	\$ 5,698,990	\$ 5,869,960
State Sources	4,767,032	3,999,319	2,337,020	1,965,790	1,869,851	1,980,271	2,039,679	2,100,870	2,163,896
Federal Sources	30,624,721	20,889,460	23,503,028	21,341,533	27,392,288	26,820,860	27,625,486	28,454,250	29,307,878
<b>Total Revenues</b>	<b>39,991,492</b>	<b>29,542,485</b>	<b>30,889,234</b>	<b>28,393,912</b>	<b>35,253,776</b>	<b>34,172,976</b>	<b>35,198,165</b>	<b>36,254,110</b>	<b>37,341,734</b>
<b>Expenditures</b>									
Adult Education Program	4,480,115	4,013,694	3,782,262	3,924,886	4,428,069	4,459,650	4,548,843	4,639,820	4,732,616
AB West School	-	-	-	361	32,421	15,000	15,300	15,606	15,918
Educator Certification and Professional Ad	105,021	171,344	167,251	205,181	57,498	1,000	1,020	1,040	1,061
Cooperative for After School Enrichment (C	8,011,273	6,770,459	8,322,840	7,191,848	8,191,087	7,917,179	8,075,523	8,237,033	8,401,774
Digital Learning & Instructional Technology	-	-	30,820	146,356	-	-	-	-	-
Early Childhood Intervention Keep Pace	5,086,559	4,792,894	2,109,850	-	-	-	-	-	-
Head Start (Early Head Start) (1)	14,478,544	13,604,585	16,396,415	16,439,045	22,506,279	21,845,260	22,282,165	22,727,809	23,182,365
Instructional Support Services	15,156	5,663	8,041	-	-	-	-	-	-
Research & Evaluation	14,052	10,250	10,519	6,631	5,908	-	-	-	-
Technology	29,702	5,155	-	-	-	-	-	-	-
Texas LEARNS	6,857,589	421,492	-	611	-	-	-	-	-
Texas Virtual Schools Network (TxVSN)	1,945,185	1,579,885	1,326,162	1,317,986	1,310,187	1,355,560	1,382,671	1,410,325	1,438,531
<b>Total Expenditures:</b>	<b>41,023,196</b>	<b>31,375,421</b>	<b>32,154,160</b>	<b>29,232,905</b>	<b>36,531,449</b>	<b>35,593,649</b>	<b>36,305,522</b>	<b>37,031,632</b>	<b>37,772,265</b>
Excess (Deficiency) of Revenues									
Over/(Under) Expenditures	(1,031,704)	(1,832,936)	(1,264,926)	(838,993)	(1,277,673)	(1,420,673)	(1,107,357)	(777,522)	(430,532)
<b>Other Financing Sources</b>									
Transfers In	1,031,704	1,832,936	1,264,926	838,993	1,277,673	1,420,673	1,107,357	777,522	430,532
<b>Total Other Financing Sources (Uses):</b>	<b>1,031,704</b>	<b>1,832,936</b>	<b>1,264,926</b>	<b>838,993</b>	<b>1,277,673</b>	<b>1,420,673</b>	<b>1,107,357</b>	<b>777,522</b>	<b>430,532</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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



**Harris County Department of Education**

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds  
For the Fiscal Year August 31, 2018

	Federal ABE Regular	Federal ESL / Civics	Federal SBWPL	State ABE Regular	Federal TANF
<b>Revenues</b>					
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	624,711	-
Federal Sources	2,799,902	458,305	281,202	-	295,530
<b>Total Revenues</b>	<b>2,799,902</b>	<b>458,305</b>	<b>281,202</b>	<b>624,711</b>	<b>295,530</b>
<b>Expenditures</b>					
Adult Education Program	2,799,902	458,305	281,202	624,711	295,530
Educator Certification and Professional Ac	-	-	-	-	-
CASE	-	-	-	-	-
Head Start (Early Head Start)	-	-	-	-	-
Texas Virtual Schools Network (TxVSN)	-	-	-	-	-
AB West School	-	-	-	-	-
<b>Total Expenditures:</b>	<b>2,799,902</b>	<b>458,305</b>	<b>281,202</b>	<b>624,711</b>	<b>295,530</b>
Excess (Deficiency) of Revenues					
Over/(Under) Expenditures	-	-	-	-	-
<b>Other Financing Sources</b>					
Transfers In	-	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds  
For the Fiscal Year August 31, 2018

	Federal Partnership After School	Local Houston Endowment	Federal 21st Century Cycle 8	Federal 21st Century Cycle 9	Educator Certification
<b>Revenues</b>					
Local Sources	\$ -	\$ 806,949	\$ -	\$ -	\$ -
State Sources	-	-	-	-	-
Federal Sources	2,642,000	-	2,183,083	1,734,360	1,000
<b>Total Revenues</b>	<b>2,642,000</b>	<b>806,949</b>	<b>2,183,083</b>	<b>1,734,360</b>	<b>1,000</b>
<b>Expenditures</b>					
Adult Education Program	-	-	-	-	-
Educator Certification and Professional A	-	-	-	-	1,000
CASE	3,192,787	806,949	2,183,083	1,734,360	-
Head Start (Early Head Start)	-	-	-	-	-
Texas Virtual Schools Network (TxVSN)	-	-	-	-	-
AB West School	-	-	-	-	-
<b>Total Expenditures:</b>	<b>3,192,787</b>	<b>806,949</b>	<b>2,183,083</b>	<b>1,734,360</b>	<b>1,000</b>
Excess (Deficiency) of Revenues					
Over/(Under) Expenditures	(550,787)	-	-	-	-
<b>Other Financing Sources</b>					
Transfers In	550,787	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>550,787</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Harris County Department of Education**

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

For the Fiscal Year August 31, 2018

	Federal Head Start	Federal Head Start Training Funds	Local Head Start	Texas Virtual Schools Network	AB West School	Total Special Revenue Funds
<b>Revenues</b>						
Local Sources	\$ -	\$ -	\$ 4,549,896	\$ -	\$ 15,000	5,371,845
State Sources	-	-	-	1,355,560	-	1,980,271
Federal Sources	16,244,710	180,768	-	-	-	26,820,860
<b>Total Revenues</b>	<b>16,244,710</b>	<b>180,768</b>	<b>4,549,896</b>	<b>1,355,560</b>	<b>15,000</b>	<b>34,172,976</b>
<b>Expenditures</b>						
Adult Education Program	-	-	-	-	-	4,459,650
Educator Certification and Professional A	-	-	-	-	-	1,000
CASE	-	-	-	-	-	7,917,179
Head Start (Early Head Start)	17,114,596	180,768	4,549,896	-	-	21,845,260
Texas Virtual Schools Network (TxVSN)	-	-	-	1,355,560	-	1,355,560
AB West School	-	-	-	-	15,000	15,000
<b>Total Expenditures:</b>	<b>17,114,596</b>	<b>180,768</b>	<b>4,549,896</b>	<b>1,355,560</b>	<b>15,000</b>	<b>35,593,649</b>
Excess (Deficiency) of Revenues						-
Over/(Under) Expenditures	(869,886)	-	-	-	-	(1,420,673)
<b>Other Financing Sources</b>						
Transfers In	869,886	-	-	-	-	1,420,673
<b>Total Other Financing Sources (Uses):</b>	<b>869,886</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,420,673</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance-Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## **DEBT SERVICE FUND**

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

### **TAX AUTHORITY**

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

### **DEBT MANAGEMENT POLICIES**

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

#### Type of Debt

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

#### Method of Sale

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

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

Currently, the Department has approximately \$20.2 million in debt of which \$17,022,711 is mid-term debt in the form of Public Facilities Corporation (PFC) and \$3,187,171 in Qualified Zone Academy Bonds (QZAB). All of these debt payments are paid by fee for services and available maintenance and operations taxes in the general fund.

#### Federal Requirements

The Department complies with arbitrage rebate and other federal requirements.

**Bond Ratings**

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

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

**LEGAL DEBT MARGIN**

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

Assessed Valuation of 2017 Tax Roll (3)	\$418,312,612,350
Debt Limit- 10 Percent of Assessed Valuation (1)	41,831,261,235
Less:	
General Obligation Bonds Outstanding at Aug. 31, 2017	\$0
Amount Available in Debt Service Fund Bal. at Aug. 31, 2017	<u>0</u>
Applicable Debt	<u>\$0</u>
Legal Debt Margin at Aug. 31, 2017	<u><u>\$41,831,261,235</u></u>

Note:

- (1) This percentage is in accordance with the recommendation of the Texas Education Agency as stated in FASRG version 14.0.
- (2) Harris County Department of Education does not have a tax rate for debt service. A transfer is made from the maintenance & operations tax reserve to fund the required debt service payment.
- (3) Using total certified taxable value received from Harris County Appraisal District on 7/21/17.

**LONG TERM DEBT PAYMENT REQUIREMENTS**

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

**Public Facilities Corporation  
Annual Debt Service Requirements**

Date	Principal	Interest	Total Annual D/S
8/31/2018	\$ 2,150,000	\$ 304,263	\$ 2,454,263
8/31/2019	2,200,000	258,367	2,458,367
8/31/2020	2,255,000	211,182	2,466,182
8/31/2021	2,305,000	162,613	2,467,613
8/31/2022	2,350,000	113,032	2,463,032
8/31/2023	2,395,000	62,479	2,457,479
8/31/2024	720,000	30,912	750,912
8/31/2025	740,000	18,648	758,648
8/31/2026	740,000	6,216	746,216
Total	<u>\$ 15,855,000</u>	<u>\$ 1,167,711</u>	<u>\$ 17,022,711</u>

In April 2009, Harris County Department of Education issued Qualified Zone Academy Bonds, series 2009A and 2009B. The QZAB program allows school districts to obtain interest-free financing for the purpose of establishing ‘qualified zone academies’. The QZAB are set up to deposit annual payments in the amount of \$451,428.57 in order to pay the debt by FY2023. Below are the payment requirements for the QZAB bonds.

**Maintenance Tax Qualified Zone Academy Bonds, Series 2009A**

Date	Principal	Coupon	Interest	Annual Debt Service
5/15/2018	\$ 451,429	\$ -	\$ -	\$ 451,429
5/15/2019	451,429	-	-	451,429
5/15/2020	451,429	-	-	451,429
5/15/2021	451,429	-	-	451,429
5/15/2022	451,429	-	-	451,429
5/15/2023	451,429	-	-	451,429
<b>Total</b>	<b>\$ 2,708,571</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 2,708,571</b>

**Maintenance Tax Notes, Series 2009B**

Period Ending	Principal	Coupon	Interest	Annual Debt Service
2/15/2018	\$ 225,000	4%	\$ 9,200	\$ 234,200
8/15/2018	-	-	4,700	4,700
2/15/2019	235,000	4%	4,700	239,700
<b>Total</b>	<b>\$ 460,000</b>	<b>4%</b>	<b>\$ 18,600</b>	<b>\$ 478,600</b>

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

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

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

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

Year Ended August 31	Principal and Interest			Governmental Funds Expenditures	Ratio of Bonded Debt & Expenditures to Governmental Expenditures
	Bonds & Notes Payable Expenditures	Capital Acquisition Program	Total Debt Expenditures		
2017	\$ 3,133,732	\$ -	\$ 3,133,732	\$ 85,347,418	3.67%
2016	2,408,200	-	2,408,200	73,837,677	3.26%
2015	2,438,478	-	2,438,478	78,145,010	3.12%
2014	2,568,163	-	2,568,163	75,858,286	3.39%
2013	2,652,897	-	2,652,897	83,597,445	3.17%
2012	2,654,452	-	2,654,452	78,904,603	3.36%
2011	2,653,998	-	2,653,998	88,792,110	2.99%
2010	2,652,474	-	2,652,474	84,895,196	3.12%
2009	2,119,339	-	2,119,339	86,031,097	2.46%
2008	1,963,599	-	1,963,599	76,529,396	2.57%

Note: 2017 Expenditures are estimated until audited figures are available.

Harris County Department of Education  
 Combined Statement of Revenues and Expenditures - Debt Service Funds  
 For the Fiscal Year August 31, 2014 through August 31, 2021

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Budget	2018-2019 Forecast	2019-2020 Forecast	2020-2021 Forecast
<b>Revenues</b>								
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures by Function</b>								
Debt Service-PFC	\$ 1,962,796	\$ 1,748,449	\$ 1,715,371	\$ 2,439,503	\$ 2,454,263	\$ 2,458,367	\$ 2,466,182	\$ 2,467,613
Debt Service-QZAB	690,954	690,029	692,829	694,229	690,329	690,329	691,129	451,429
<b>Total Expenditures</b>	<b>\$ 2,653,750</b>	<b>\$ 2,438,478</b>	<b>\$ 2,408,200</b>	<b>\$ 3,133,732</b>	<b>\$ 3,144,592</b>	<b>\$ 3,148,696</b>	<b>\$ 3,157,311</b>	<b>\$ 2,919,042</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>(2,653,750)</b>	<b>(2,438,478)</b>	<b>(2,408,200)</b>	<b>(3,133,732)</b>	<b>(3,144,592)</b>	<b>(3,148,696)</b>	<b>(3,157,311)</b>	<b>(2,919,042)</b>
<b>Other Financing Sources (Uses)</b>								
Transfers from G/F - PFC	1,962,796	1,748,449	1,715,371	2,439,503	2,454,263	2,458,367	2,466,182	2,467,613
Transfers from G/F - (QZAB)	690,954	690,029	692,829	694,229	690,329	690,329	691,129	451,429
<b>Total Other Financing Sources</b>	<b>2,653,750</b>	<b>2,438,478</b>	<b>2,408,200</b>	<b>3,133,732</b>	<b>3,144,592</b>	<b>3,148,696</b>	<b>3,157,311</b>	<b>2,919,042</b>
<b>Projected Fund Balance Beg.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Fund Balance End.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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



## CAPITAL PROJECTS FUND (PFC)

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

### FUNDING SOURCES OF CAPITAL PROJECTS

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

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

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

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

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

### Impact of capital expenditures to general fund for completed projects from PFC Fund for FY18

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

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

The Department issued Harris County Department of Education Public Facilities Corporation Lease Revenue Bonds, Series 2016 in the amount of \$7 million during August 2016 and funds were collected during November 2016. Due to a request from the Board of Trustees, a Board Feasibility Subcommittee was created, headed by board member Mr. Don Sumners and the evaluation of the construction has been under the supervision of the subcommittee. There has been also some delays related to Property Owners Association for the new location; HCDE PFC is working in obtaining the permission from the Property Owners Association to build the School without the current restrictions, this process is estimated to take until December 2017 to have this resolved. Construction will take place during fiscal year 2017 - 2018.

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

**Harris County Department of Education  
Consolidated Summary of Capital Expenditures - All Funds  
For The Fiscal Year Ended August 31, 2018**

	Governmental Funds				Total
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund (PFC)	
<b>Estimated Revenues</b>					
Transfers In / (Out) - AB West School	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Issuance	-	-	-	-	-
<b>Total Revenues:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Technology Replacement Assets	345,000	-	-	-	345,000
Replacement Assets - Department Wide	450,000	-	-	-	450,000
Technology E-mail & Backup & Archiving	225,000	-	-	-	225,000
Upgrade to Buildings & Improvements	2,000,000	-	-	-	2,000,000
Technology Replacement of Assets	265,000	-	-	10,816,072	11,081,072
Head Start Baytown Project	569,000	-	-	-	569,000
<b>Total Expenditures:</b>	<b>3,854,000</b>	<b>-</b>	<b>-</b>	<b>10,816,072</b>	<b>14,670,072</b>
<b>Net Effect in Fund Balance</b>	<b>\$(3,854,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,816,072</b>	<b>\$ (14,670,072)</b>

For FY18, HCDE has several capital initiatives planned

1. The construction of the new AB West School.
2. For Technology replacement of assets including some upgrades to the storage of digital information has been established in \$345,000
3. Replacement assets Department Wide for \$450,000
4. For Technology e-mail, backup & archiving system \$225,000
5. Technology replacement of Assets for \$265,000.
6. Facilities Support Services has the following projects:
  - a. For the upkeep and upgrade of the HCDE buildings and elevators, the adopted amount was \$2,000,000.
  - b. Head Start Baytown Project is being completed in FY18 for \$569,000.

These projects are planned fund balance appropriations, except for AB West School, and will begin on September 2017 with estimated completion date of August 31, 2018.

**Harris County Department of Education**

Combined Statement of Revenues and Expenditures-Public Facilities Corporation

For the Fiscal Years ended August 31, 2014 through August 31, 2021

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Budget	2018-2019 Forecast	2019-2020 Forecast	2020-2021 Forecast
<b>Revenues</b>								
Local Sources	\$ 173	\$ 1,269	\$ 5,102	\$ 12,025,951	\$ -	\$ 173	\$ 173	\$ 173
<b>Total Revenues</b>	<b>173</b>	<b>1,269</b>	<b>5,102</b>	<b>12,025,951</b>	<b>-</b>	<b>173</b>	<b>173</b>	<b>173</b>
<b>Expenditures by Function</b>								
Construction	-	-	5,000	1,183,927	10,816,072	50,000	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>1,183,927</b>	<b>10,816,072</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>173</b>	<b>1,269</b>	<b>102</b>	<b>10,842,024</b>	<b>(10,816,072)</b>	<b>(49,827)</b>	<b>173</b>	<b>173</b>
<b>Other Financing Sources (Uses)</b>								
Transfers Out to Debt Service	(166)	(1,018,192)	(166)	-	(166)	(166)	(166)	(166)
<b>Total Other Financing Sources (Uses)</b>	<b>(166)</b>	<b>(1,018,192)</b>	<b>(166)</b>	<b>-</b>	<b>(166)</b>	<b>(166)</b>	<b>(166)</b>	<b>(166)</b>
Net Change to Fund Balance	7	(1,016,923)	(64)	10,842,024	(10,816,238)	(49,993)	7	7
<b>Projected Fund Balance-Beginning</b>	<b>1,048,592</b>	<b>1,048,599</b>	<b>31,676</b>	<b>31,612</b>	<b>10,873,636</b>	<b>57,398</b>	<b>7,405</b>	<b>7,412</b>
<b>Projected Fund Balance-Ending</b>	<b>\$ 1,048,599</b>	<b>\$ 31,676</b>	<b>\$ 31,612</b>	<b>\$ 10,873,636</b>	<b>\$ 57,398</b>	<b>\$ 7,405</b>	<b>\$ 7,412</b>	<b>\$ 7,419</b>

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

## INTERNAL SERVICE FUND

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

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

### Harris County Department of Education

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Fund  
For the Fiscal Year August 31, 2018

#### Workers Compensation Fund

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Adopted	2018-2019 Forecast	2019-2020 Forecast	2020-2021 Forecast
<b>Operating Revenues</b>								
Inter-Departmental Revenues	\$ 400,755	\$ 424,393	\$ 428,076	\$ 464,082	\$ 440,000	\$ 440,000	\$ 440,000	\$ 440,000
<b>Total Operating Revenues</b>	<b>\$ 400,755</b>	<b>\$ 424,393</b>	<b>\$ 428,076</b>	<b>\$ 464,082</b>	<b>\$ 440,000</b>	<b>\$ 440,000</b>	<b>\$ 440,000</b>	<b>\$ 440,000</b>
<b>Operating Expenses</b>								
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	40,284	40,296	37,866	60,469	60,500	60,500	60,500	60,500
Supplies and Materials	-	-	-	-	-	-	-	-
Miscellaneous Operating Costs	113,102	326,241	50,962	403,613	379,500	379,500	379,500	379,500
<b>Total Operating Expenses</b>	<b>\$ 153,386</b>	<b>\$ 366,537</b>	<b>\$ 88,828</b>	<b>\$ 464,082</b>	<b>\$ 440,000</b>	<b>\$ 440,000</b>	<b>\$ 440,000</b>	<b>\$ 440,000</b>
Change in Net Assets	247,369	57,856	339,248	-	-	-	-	-
(1) <b>Fund Balance Beginning</b>	<b>772,017</b>	<b>1,019,386</b>	<b>1,077,242</b>	<b>1,416,490</b>	<b>1,416,490</b>	<b>1,416,490</b>	<b>1,416,490</b>	<b>1,416,490</b>
<b>Ending</b>	<b>\$ 1,019,386</b>	<b>\$ 1,077,242</b>	<b>\$ 1,416,490</b>	<b>\$ 1,416,490</b>	<b>\$ 1,416,490</b>	<b>\$ 1,416,490</b>	<b>\$ 1,416,490</b>	<b>\$ 1,416,490</b>

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

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

**Harris County Department of Education**

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Fund  
For the Fiscal Year August 31, 2018

**Facilities Support Services**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Adopted	2018-2019 Forecast	2019-2020 Forecast	2020-2021 Forecast
<b>Operating Revenues</b>								
Inter-Departmental Revenues	\$ 4,897,027	\$ 4,773,316	\$ 4,790,972	\$ 6,000,035	\$ 5,600,761	\$ 5,712,776	\$ 5,827,032	\$ 5,943,572
<b>Total Operating Revenues</b>	<b>\$ 4,897,027</b>	<b>\$ 4,773,316</b>	<b>\$ 4,790,972</b>	<b>\$ 6,000,035</b>	<b>\$ 5,600,761</b>	<b>\$ 5,712,776</b>	<b>\$ 5,827,032</b>	<b>\$ 5,943,572</b>
<b>Operating Expenses</b>								
Payroll	\$ 2,132,617	\$ 2,117,547	\$ 2,167,706	\$ 2,487,123	\$ 2,358,254	\$ 2,405,419	\$ 2,453,527	\$ 2,502,598
Contracted Services	1,650,673	1,580,840	1,547,252	2,212,000	2,153,060	2,196,121	2,240,044	2,284,844
Supplies and Materials	301,389	349,334	327,493	458,569	463,569	472,840	482,297	491,943
Miscellaneous Operating Costs	576,717	589,226	564,942	732,063	519,598	529,990	540,590	551,402
Capital Outlay	235,631	136,369	183,579	110,280	106,280	108,406	110,574	112,785
<b>Total Operating Expenses</b>	<b>\$ 4,897,027</b>	<b>\$ 4,773,316</b>	<b>\$ 4,790,972</b>	<b>\$ 6,000,035</b>	<b>\$ 5,600,761</b>	<b>\$ 5,712,776</b>	<b>\$ 5,827,032</b>	<b>\$ 5,943,572</b>
Change in Net Assets	-	-	-	-	-	-	-	-
Total Net Assets -Beginning	-	-	-	-	-	-	-	-
<b>Projected Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## NEW PLANNING & EVALUATION MODEL FOR FY17-18

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

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

In order to start the full implementation two new elements have been included in the Budget Planning Process. The GAP Analysis and the Academic Return On Investment (“AROI”).

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

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

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

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

**Dr. Kimberly McLeod**  
Assistant Superintendent for  
Education and Enrichment  
[kmLeod@hcde-texas.org](mailto:kmLeod@hcde-texas.org)

**Jonathan Parker**  
Assistant Superintendent for  
Academic Support  
[jparker@hcde-texas.org](mailto:jparker@hcde-texas.org)

**Dr. Jesus Amezcua**  
Assistant Superintendent for  
Business Services  
[jamezcua@hcde-texas.org](mailto:jamezcua@hcde-texas.org)

In order to respond to these new requirements, it would be important to consider the actual situation of HCDE. HCDE is not a school district, and the students we serve are part of the school district HCDE serves. On the other hand, HCDE has 46 active budget divisions for fiscal year 2017-2018, from which, 26 are divisions that provide internal or administrative services to HCDE such as “Superintendent Office”, “Human Resources”, “Communications” and others. For the remaining 20, some divisions are part of a

general type of services such as “The Teaching and Learning Center - TLC” which groups 12 budget divisions, or the “Special Schools Administration” that groups 4 budget divisions.

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

- Adult Education
- CASE – Center for Afterschool Summer and Enrichment
- Head Start
- Special School Administration
  - AB West School
  - AB East School
  - Highpoint East Scholl
  - Fortis Academy is **not** included as it will start operations only in FY 2018
- School Based Therapy Services (“Therapy”)
- The Teaching and Learning Center - TLC

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

Division	Key Contributor	Chief Academic Officer	Budget Allocation	Projected Results (AROI)
Adult Education	Dr. Eduardo Honold	Dr. Kimberly McLeod	\$ 4,608,512	4
CASE	Lisa Caruthers	Jimmy Wynn	8,556,027	\$7.33
Head Start	Venetia Peacock	Jonathan Parker	21,850,260	\$7 to \$9.1
Special Schools	Anthony Mays	Jonathan Parker	540,815	N/A
AB West	Dr. Victor Keys	Jonathan Parker	3,518,903	0.0028%
AB East	Mindy Robertson	Jonathan Parker	3,935,516	0.0027%
Highpoint East	Marion Cooksey	Jonathan Parker	3,116,095	0.1300%
Fortis Academy	Dr. Anthony Moten	Jonathan Parker	1,115,337	N/A
Therapy	Carie Crabb	Jonathan Parker	11,304,956	14.25
TLC	Frances Hester	Dr. Kimberly McLeod	1,932,787	2.51
<b>TOTAL</b>			<b>\$ 60,479,208</b>	

Certified FY17-18 Budget Document

Date

July 18, 2017

\_\_\_\_\_  
/s/ Assistant Supt. for Education  
& Enrichment

\_\_\_\_\_  
/s/ Assistant Supt. for Academic  
Support

\_\_\_\_\_  
/s/ Assistant Supt. for Business

**ADULT EDUCATION**

**Gap Analysis**

Strategic Objective	Current Standing	Deficiency	Action Plan
Meet all State benchmarks for student progress	The Division did not meet any of the 11 student performance	Although the Division's student performance is significantly above average compare to other area programs, it is bellow State target for all 11 measures	Target professional development and curriculum adjustment. More Grant resources to be used for PD. No local budget or funds required.
Increase enrollment Vocational Training English Language Learners	The Division currently serving 39 students out of a target of 185 per year	The Division has planned several courses to meet this gap	There are sufficient funds allocated for this purpose
The Division needs to address accessibility issues in partner locations to meet and contractual obligations	The Division needs to conduct accessibility evaluations of partner facilities and facilitate plan of action to address issues	No partner site evaluations have been conducted up to this point	Division will require .5 FTEs

**AROI - Academic Return on Investment**

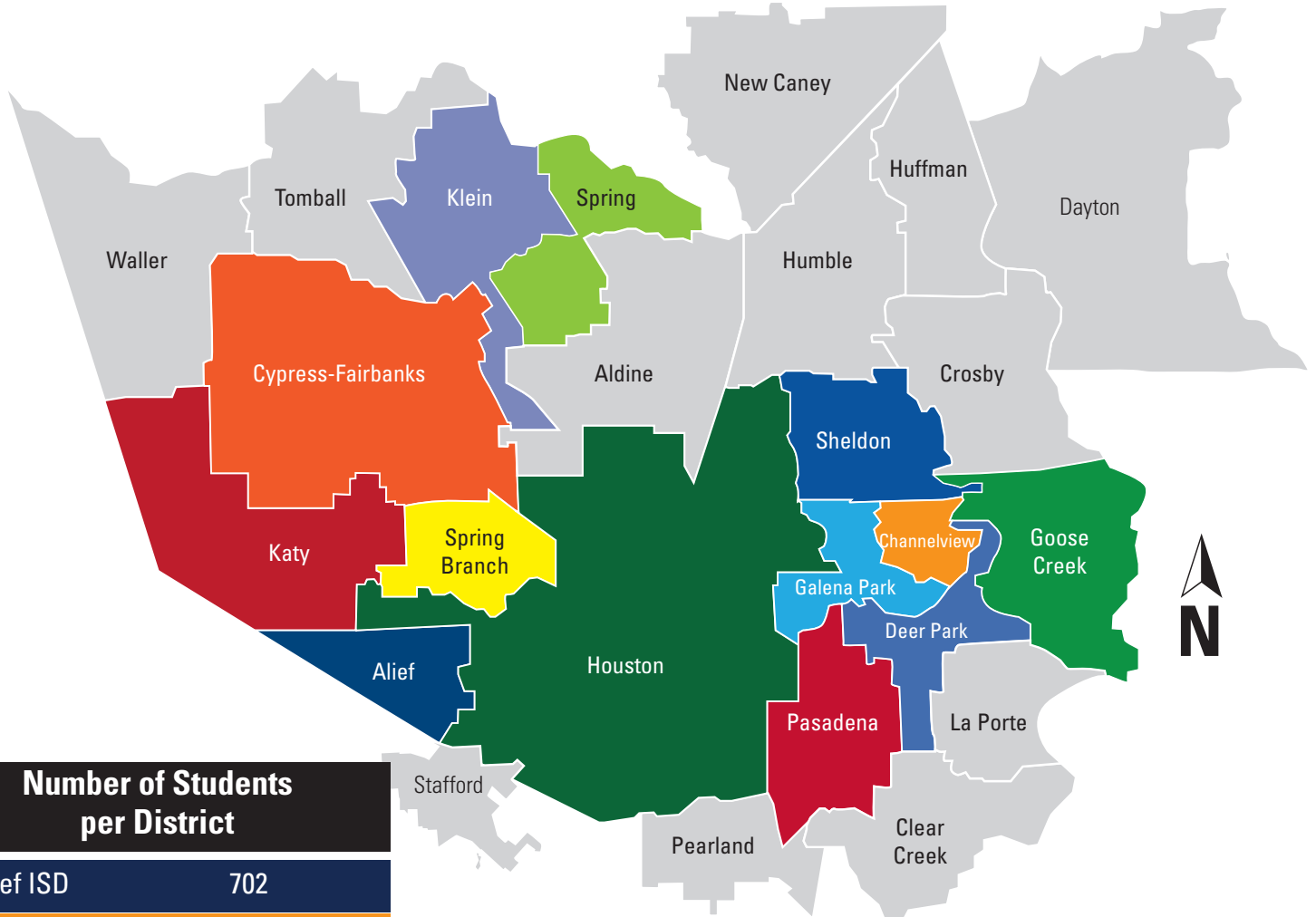
$$\frac{(\text{Increase in GED Graduate Earnings}) \times (\text{Expected \# Graduates}) \times (\text{Years in Workforce})}{\text{Dollars Spent}} = \frac{(3,500) \times (240) \times (20)}{\$4,608,512} = 0.25$$

For Adult Education, the AROI would be \$0.25 to help 240 students increase their earnings in \$3,500 over their 20 years in the workforce.

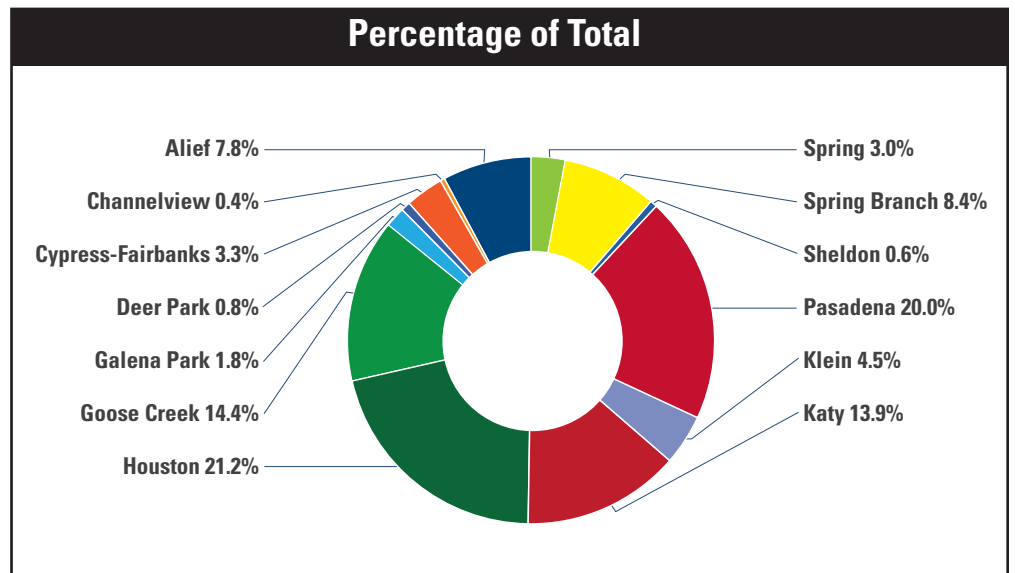


# Adult Education Enrollment by District

Number of Students Enrolled: **8,958**



Number of Students per District	
Alief ISD	702
Channelview ISD	35
Cy-Fair ISD	300
Deer Park ISD	74
Galena Park ISD	160
Goose Creek ISD	1,287
Houston ISD	1,898
Katy ISD	1,244
Klein ISD	399
Pasadena ISD	1,789
Sheldon ISD	56
Spring ISD	266
Spring Branch ISD	748



## **CASE – CENTER FOR AFTERSCHOOL SUMMER AND ENRICHMENT**

### **Gap Analysis**

<b>Strategic Objective</b>	<b>Current Standing</b>	<b>Deficiency</b>	<b>Action Plan</b>
1. Expand Resources- Leverage funds to maximize services to youth through out-of-school time programming	1. Serve over 8,000 youth through afterschool programs and activities.	1. Funds limit service that support older youth initiatives.	1.1 Continue to implement the All-Earth EcoBot project 1.2 Launch a debate program in coordination with the Houston Urban Debate League for 300-400 high school students.
2. Enhance Quality – Provide support services to youth serving providers that expands their capacity to serve and increases the quality of the services they provide to youth	2. CASE collaborates with 13 districts and 95 community partners to administer 62 comprehensive afterschool programs and 144 content-based projects. 40 workshops have already been offered in 2016.2017 with attendance from 905 professionals.	2. While CASE provides quality assessments and coaching for our funded programs there is still a need for these services in support programs not funded by CASE.	2.1 Collaborate with United Way, the City of Houston and community partners to serve as a resource in increasing quality programming administered by afterschool programs across Harris County
3. Drive Change – Collaborate with out-of-school time investors to best leverage resources and create sustainable funding streams for youth investments in afterschool, summer programs.	3. CASE certifies 1.5 million dollars in afterschool investments through HCDE contributions, Houston Endowment contributions, school district matching funds and one not-for-profit organizations matched funds. These funds leverage 1.7 million in federal funds.	3.1 CASE seeks to collaborate with additional partners to ensure a balanced contribution and sustainable plan to certify dollars to meet the amount requested by the Houston Galveston Area Council to leverage federal dollars. 3.2 Business and corporate investments are still underrepresented in fiscal scans of afterschool program investments.	3.1 Apply to the Houston Endowment for funding that will allow for outreach to afterschool investors for formal collaboration that will stabilize CASE’s ability to certify funds and leverage federal return dollars. 3.2 Collaborate with the South East Texas Afterschool Association to cultivate membership and conduct outreach to stakeholder groups such as the business and corporate community.

### **ARO - Academic Return on Investment**

CASE commission a study from Dr. Patrick Leung, University of Houston, to assess our return on investment in relation to afterschool impact areas. The resulting return was \$7.33 for every dollar invested. Data included investments in CASE comprehensive afterschool programs. Impact areas were related to 1) increases in revenues to school districts for school day attendance, 2) increases to graduation rates as it relates to the individual participant's future increased earning potential, and 3) reduction in costs to society as measured by reduction in crime costs for improved behavioral performance. Other Harris County afterschool programs were also assessed. The return in aggregate was 5.93. The difference of \$1.40 in additional return evidences the leveraging power of collaboration with HCDE. Please see Dr. Leung analysis at the end of this section for further information.

### CASE for Kids

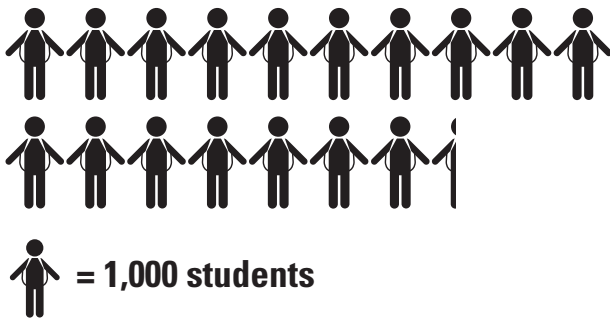
6005 Westview Dr. | Houston, Texas 77055  
 Phone: 713-696-1331 | Fax: 713-696-1342

Director :	Dr. Lisa Caruthers	Ext. 1336
Assistant Director:	Trina Finley	Ext. 1357
Assistant Director:	Michael Wilson	Ext. 1341
Admin Assistant:	Kimberlee Flowers	Ext. 1331



### Student Profile

Number of Students Served: **17,353**



### Funding Profile

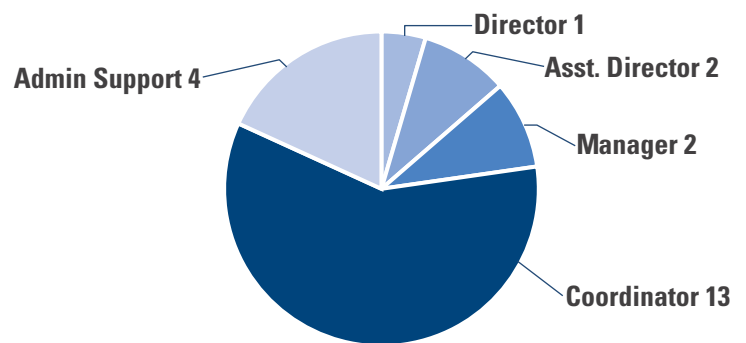
Total Budget: **\$8,338,411**

21st CCLC Cycle 8	\$2,183,083
21st CCLC Cycle 9	\$1,800,000
199 HCDE Match Funds	\$847,281
CCBDG Funds	\$2,359,050
Houston Endowment Foundation	\$488,997
City of Houston	\$660,000

### Parent Profile

Total Served: **1,259**

### Number of Staff: **22**



### Accountability Standards

Students Served	90%	Met
Client Satisfaction	90%	Met
Improvement in behavior	75%	Met
Self-sustaining	80%	Met

### Districts Served (14)

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

### Community Partners

Houston Endowment	University of Houston-Downtown campus
OneStar Foundation	Texas Southern Univ.
City of Houston	Houston Community College-Central College
YMCA of Greater Houston	Houston METRO
United Way	Hobby Center for the Performing Arts
Boys & Girls Clubs of Greater Houston	Sprouts Market
Hewlett Packard Enterprises	Pappas Bar-b-que
Hewlett Packard Inc.	Chick-fil-A
University of Houston-Central campus	

## CASE for Kids - Comprehensive Programs

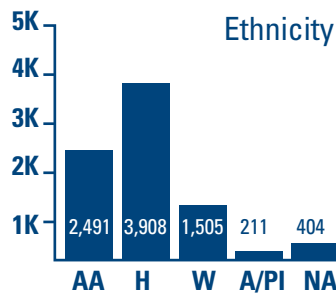
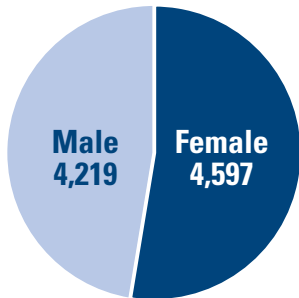
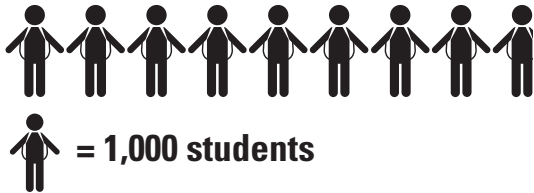
6005 Westview Dr. | Houston, Texas 77055  
Phone: 713-696-1331 | Fax: 713-696-1342

Assistant Director:	Trina Finley	Ext. 1357
Program Manager:	Kathleen Evans	Ext. 1369
Project Coordinator:	Toni Candis	Ext. 1757
Project Coordinator:	Jesselyn Allen	Ext. 1334
Program Coordinator:	Brandi Nichols	Ext. 2128
Project Coordinator:	Jennifer Harding	Ext. 1353



### Student Profile

Number of Students Served: **8,816**



### Project Goals

Proposed Students Served	100%	Met
Quality Assessment	100%	Met
Client Satisfaction	90%	Met
Grant Funds Expended	90%	Met

### Districts Served (14)

Aldine ISD	Spring Branch ISD
Alief ISD	Spring ISD
Clear Creek ISD	Stafford MSD
Galena Park ISD	
Houston ISD	
Pasadena ISD	
Sheldon ISD	

### Parent Profile

Total Served: **1,259**

#### Number of Program Sites: 62

5 Works	3
Aldine ISD	5
Alief ISD	7
Boys & Girls Club	2
Charter	2
Clear Creek ISD	1
Galena Park ISD	2
Houston ISD	9
Humble	1
HYPE Freedom Schools	2
Life Support Development	1
Making it Better	2
Newspring	2
Pasadena ISD	6
Pearland ISD	1
Sheldon ISD	5
Solutions for Better living	3
Southwest Schools	1
Spring Branch ISD	1
Spring ISD	1
Stafford MSD	1
Texans Together Ed Fund	3
Wesley Community Fund	1

## CASE for Kids-Quality Support

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

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



### Professional Development

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

**Workshops Offered: 56**  
**Participants: 1,647**  
**CEUs Earned: 3,249.5 hours**

### Afterschool Provider Placement

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

**Approved Direct Service Providers: 82**  
**Contracts Awarded: 28**  
**Sites received services: 93**  
**Hours served: 1378**  
**Students Served: (approx.) 1,475**

### 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: 1,150**  
**Number of Items Checked Out: 414**  
**Sites Served: 46**  
**Students Indirectly Served: 1,582**

### Program Quality Support

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

**Site Program Quality**  
**Assessments Completed 45**  
**External Assessments 77**

## CASE for Kids - City Connections

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

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

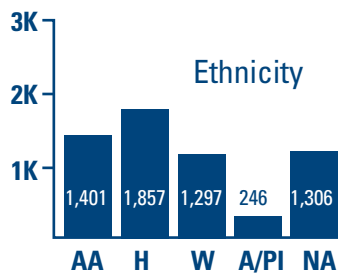
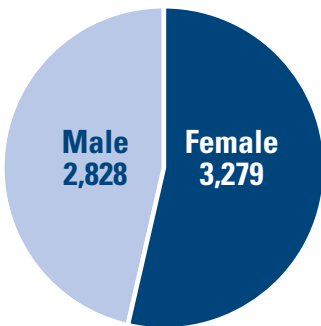


### Student Profile

Number of Students Served: **6,107**



 = 1,000 students



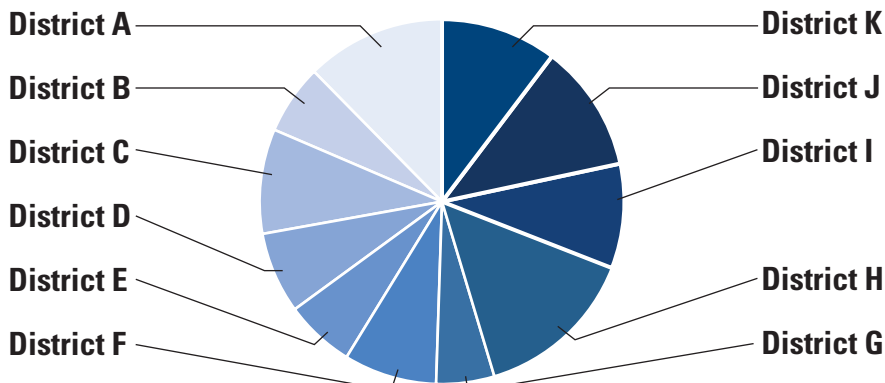
### Funding \$660,000

Number of Profit Organizations Funded: 64

Number of Project Sites: 97

Houston City Council District	Number of Project Sites
District A	12
District B	6
District C	9
District D	7
District E	6
District F	8
District G	5
District H	14
District I	9
District J	11
District K	10

### Project Sites in each Houston City Council District



## CASE for Kids - Special Events

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

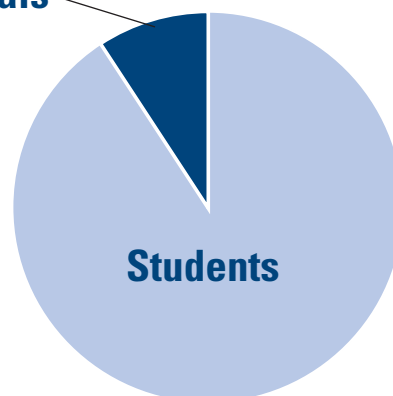
Assistant Director:	Trina Finley	Ext. 1357
Project Coordinator:	Tracy Scales	Ext. 1782
Program Coordinator:	Audrey Jefferson	Ext. 1375
Program Coordinator:	Claudia Magallan	Ext. 2134
Admin Assistant:	Monique Smith	Ext. 3145



**Number of Students Served: 2,430**

**Afterschool Professionals Served: 247**

**Professionals**



## Special Events:

9/28/16	Providers' Fair	3/31/17	Summer Learning Symposium
10/20/16	Lights On! Afterschool Rally	4/22/17	All-Earth Ecobot Challenge (6th – 8th Grade)
11/5/16	All-Earth Ecobot Challenge Reveal Day	4/29/17	All-Earth Ecobot Challenge (4th – 5th Grade)
11/17/16	National Parental Involvement Day	5/3/17	End of Year Celebration
11/5/16	All-Earth Ecobot Reveal Challenge Day (CASE for Kids sites only)	5/19/17	Kids' Day at HPE/HPI
12/3/16	All-Earth Ecobot Challenge Practice Day (CASE for Kids sites only)	6/22/17	Kids' Day at the Hobby Center for the Performing Arts
2/1/17	Providers' Fair	7/13/17	National Summer Learning Day
2/25/17	Spring Symposium		

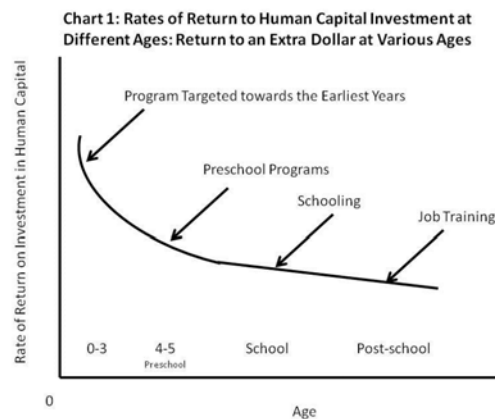
## HEAD START

### Gap Analysis

Strategic Objective	Current Standing	Deficiency	Action Plan
Implement a system to ensure compliance with new Head Start Performance Standards	In progress	None. New Standards will be publishing Fall 2017	Systemic process for review and assessments of need.
Revamping Standard Operating procedures	In progress	Creating a common understanding of content for new law out.	Schedule times, ongoing communication, Standard Operating Procedure committee.
Achieve & maintain full staffing of all positions	Consistently recruiting & interviewing	Lack ability to attract qualified teachers due to current teacher salaries	Seek funding to upgrade salaries. Continue to work closely Health and Human Services to acquire the financial resources needed to address the issue.
Achieve full compliance in all Early Head Start Child Care Partnership (EHS CCP) sites.	Various stages of compliance at each site. Partners working to adopt EHS practices.	Lack of subsidy funding. In ability to attract qualified teachers. Challenges meeting required In-Kind match.	EHS-CCP staff continue to work together with partner to achieve full compliance.

### AROI- Academic Return on Investment

Head Start generates a Return On Investment (ROI) that could make hedge fund managers envious. For every \$1 invested in Head Start, America reaps a ROI ranging from \$7 to \$9.1 James Heckman, a Nobel Laureate in Economics at the University of Chicago, recommended to the National Commission on Fiscal Responsibility and Budget Reform, —Early Head Start and Head Start are programs on which to build and improve— not to cut.12 Investing in early childhood education programs, such as Head Start, yields a higher rate of return to society than spending money on secondary education and job training programs (see Chart).

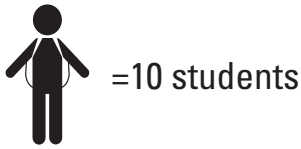
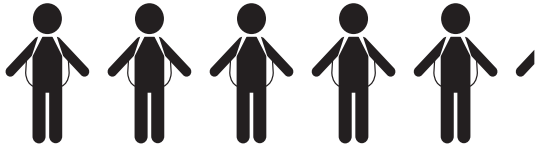


Source: Adapted from Dr. James Heckman's PowerPoint Presentation at New York University, October 5, 2007

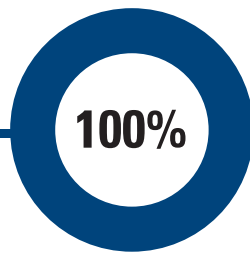


### Barrett Station 77532, 77520

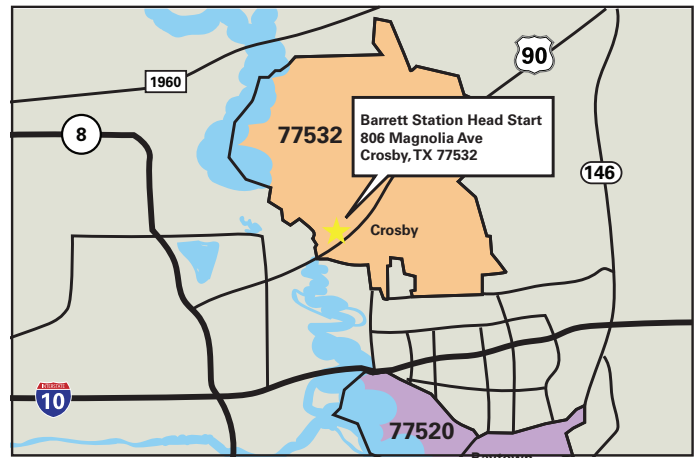
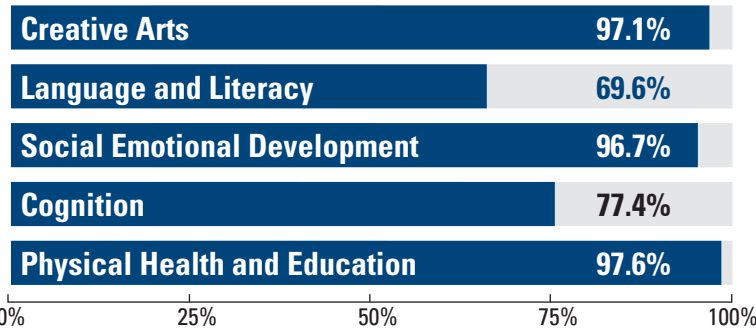
2016-2017 Students Served: **52**



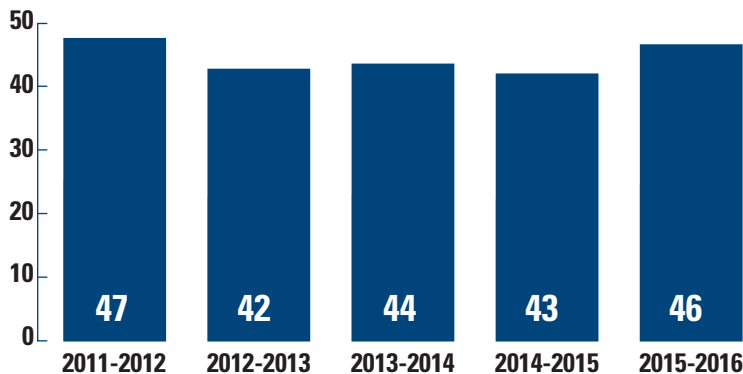
Parent Satisfaction



### 2015-2016 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

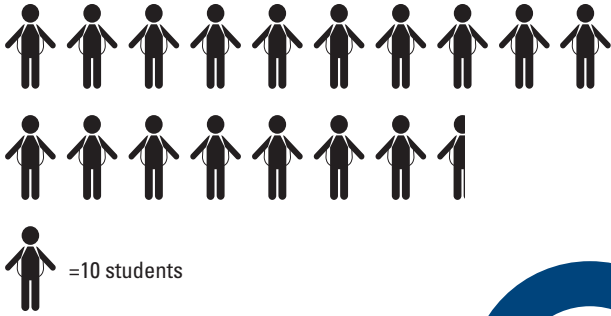
**Lee College:** ESL Courses

# HCDE's AREA I HEAD START

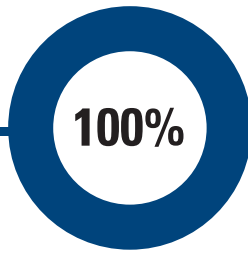
## Impact to Community

### Baytown 77520, 77521, 77523

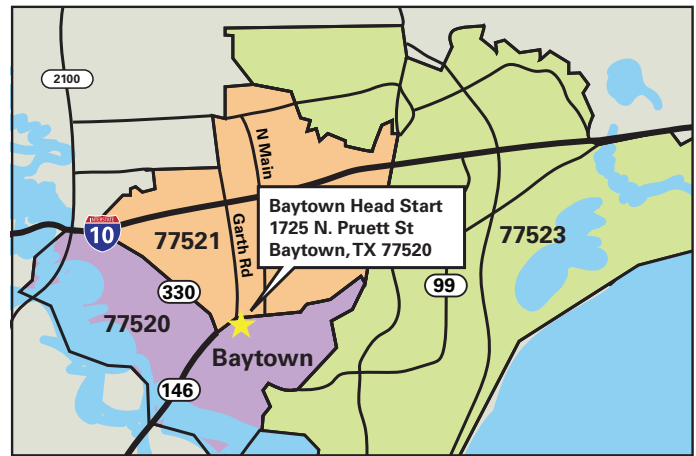
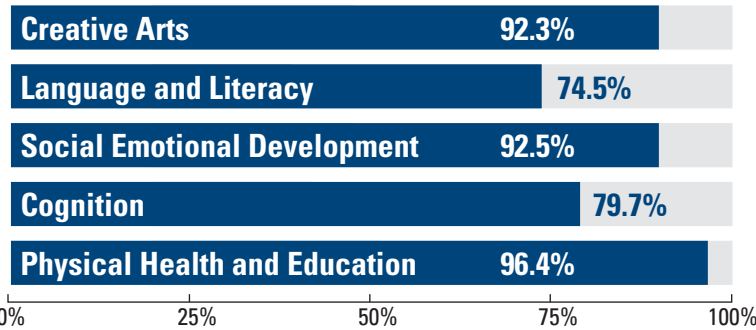
2016-2017 Students Served: **176**



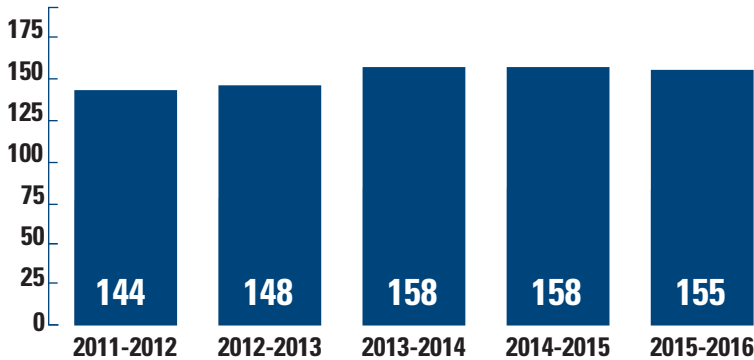
### Parent Satisfaction



### 2015-2016 Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:

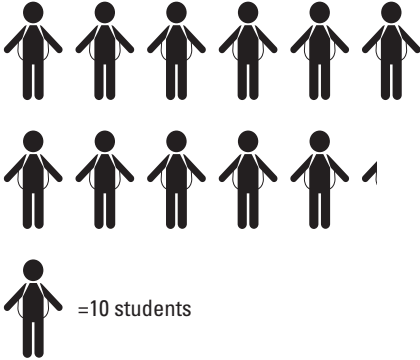


### Top Community Resources Utilized:

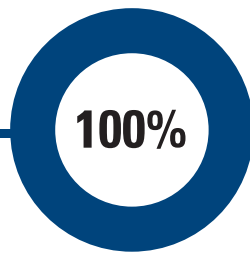
- Legacy Community Health Services:** Physical and Dental Exams
- Sterling Municipal Library:** Library Card Assignment
- WIC:** Food and Nutrition Supplements, Education
- Texas Health and Human Services:** SNAP and Medicaid
- Texas Children's Mobile Clinics:** Physicals and Immunizations

### Channelview 77530, 77049

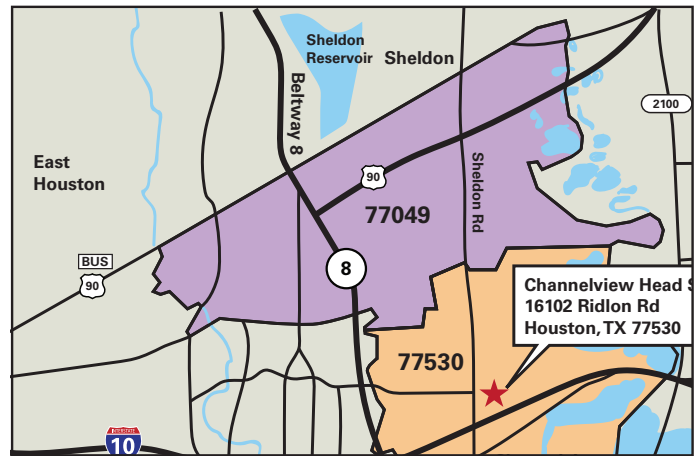
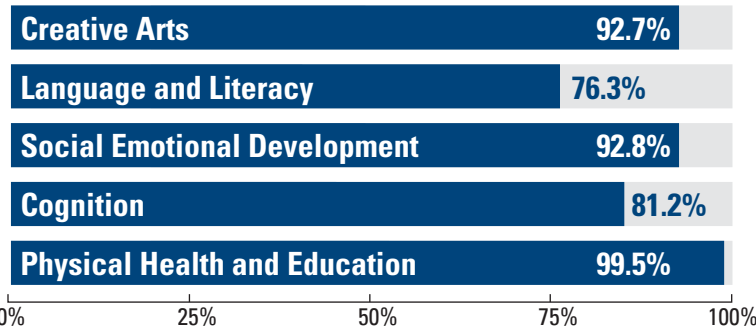
2016-2017 Students Served: **112**



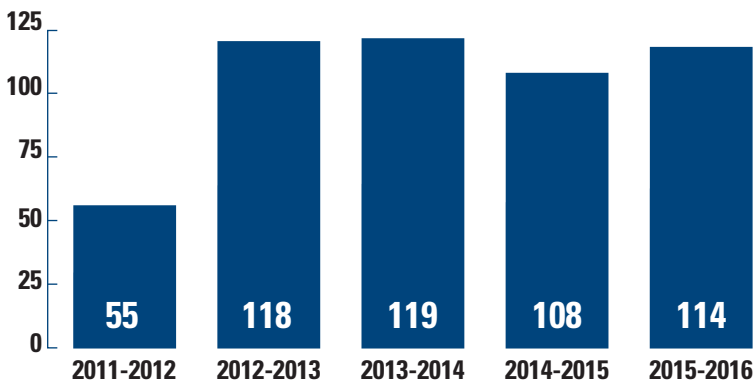
Parent Satisfaction



2015-2016  
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

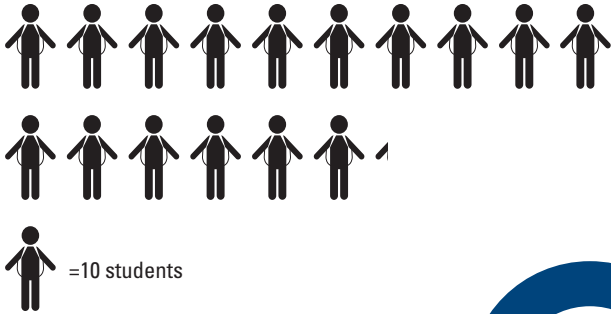
**Lee College:** ESL Courses

# HCDE's AREA I HEAD START

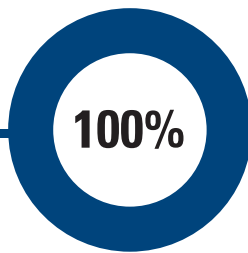
## Impact to Community

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

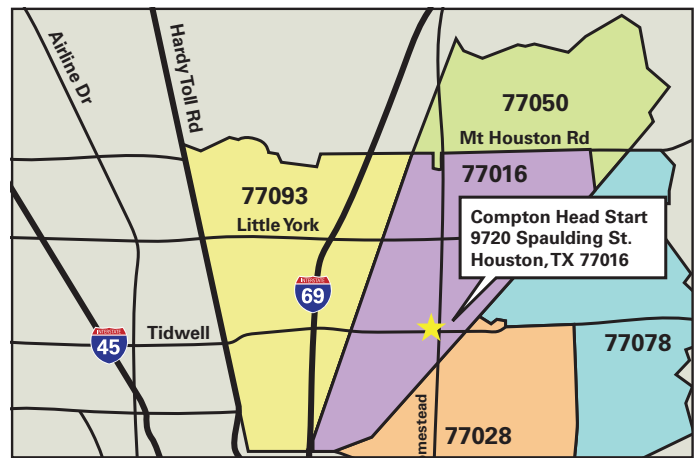
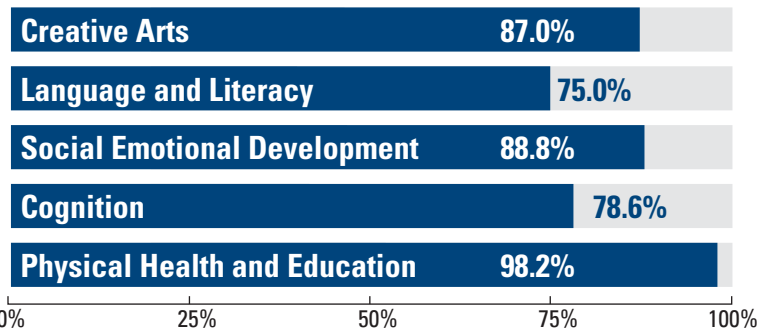
2016-2017 Students Served: **162**



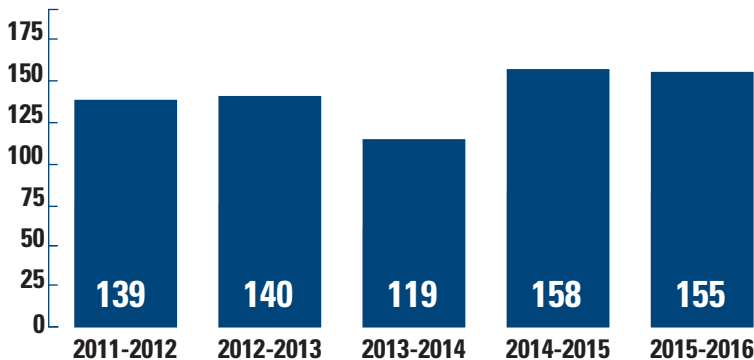
### Parent Satisfaction



### 2015-2016 Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:

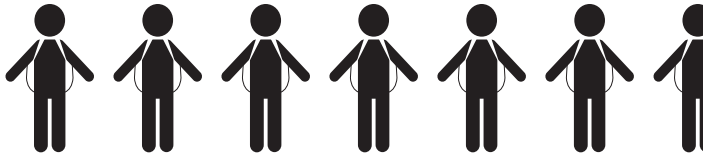


### Top Community Resources Utilized:

- 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

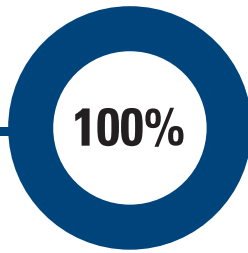
### Coolwood 77013, 77029, 77049, 77015, 77530

2016-2017 Students Served: **66**

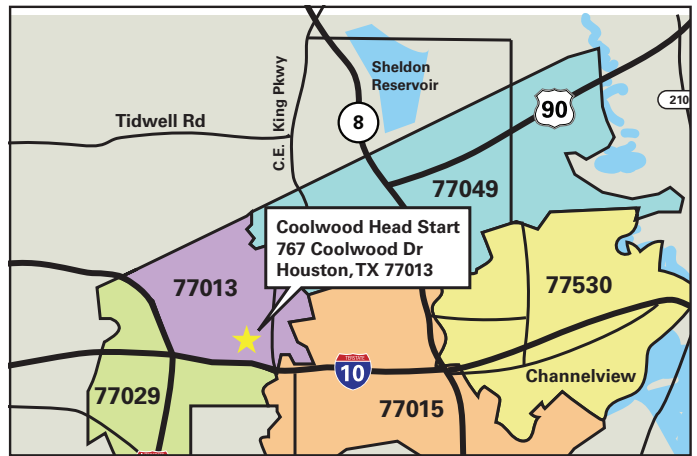
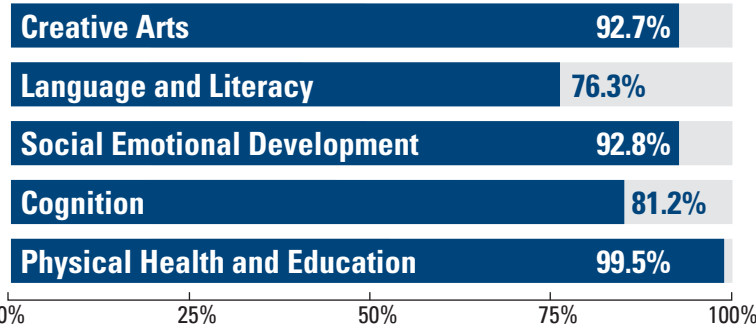


 = 10 students

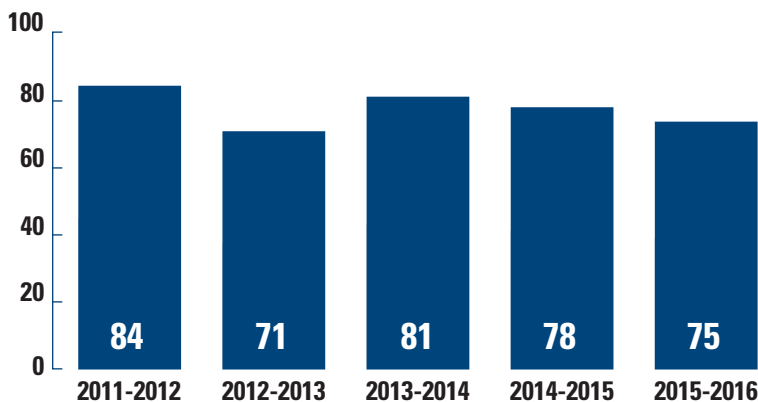
**Parent Satisfaction**



**2015-2016 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

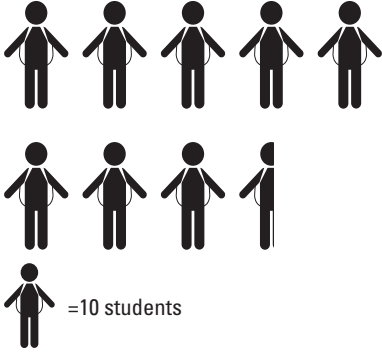
**Lee College:** ESL Courses

# HCDE's AREA I HEAD START

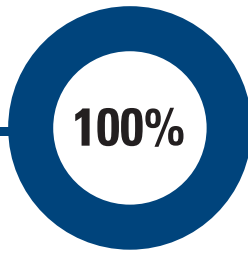
## Impact to Community

### Dogan 77020, 77026

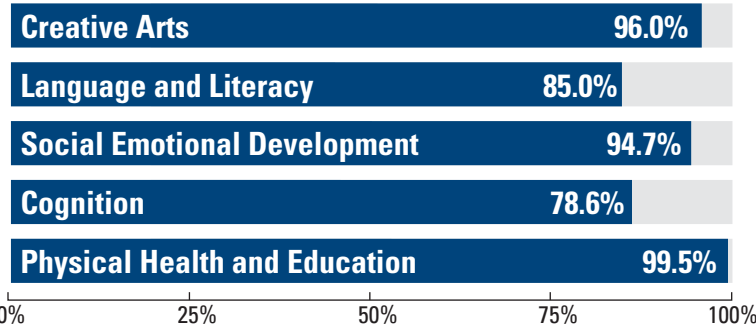
2016-2017 Students Served: **86**



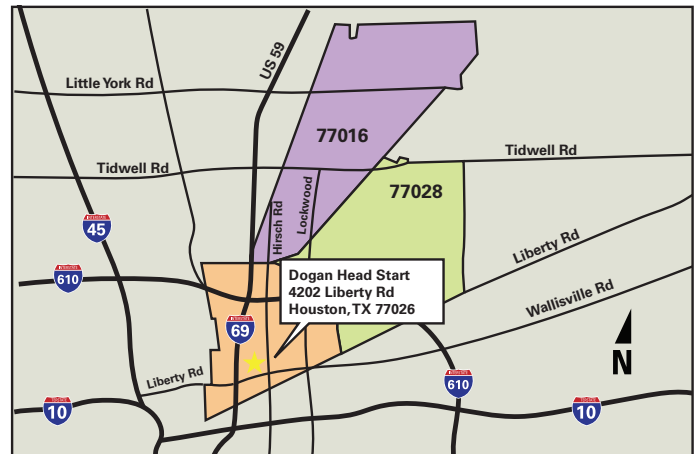
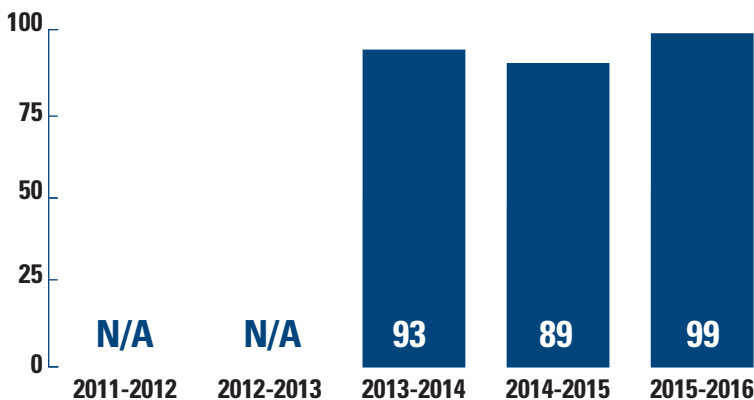
### Parent Satisfaction



### 2015-2016 Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:

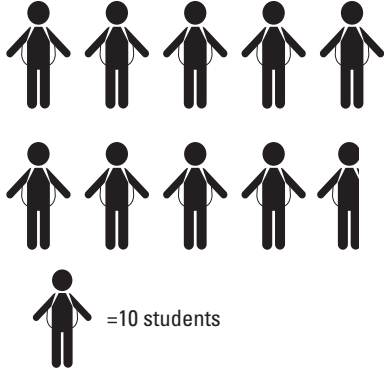


### Top Community Resources Utilized:

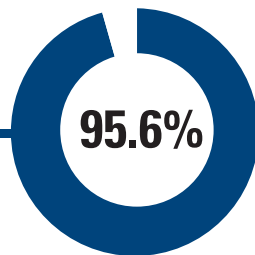
- Houston Children's Charity:** Toys
- Goodwill Job Connection Center:** Employment
- Berry Medical Center:** Physical Exams
- Berry Dental Clinic:** Dental Exams
- Legacy Community Health Services:** Physical/Dental Exams

### Fifth Ward 77020, 77026

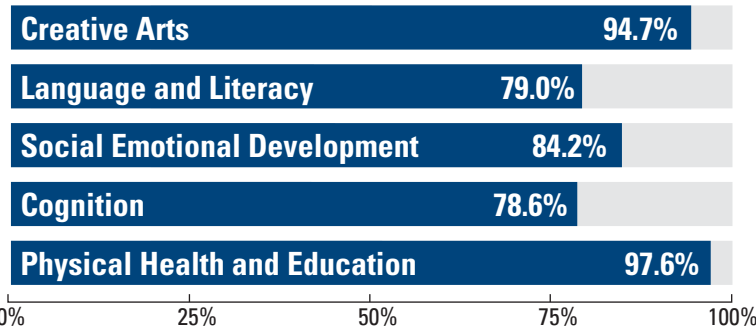
2016-2017 Students Served: **97**



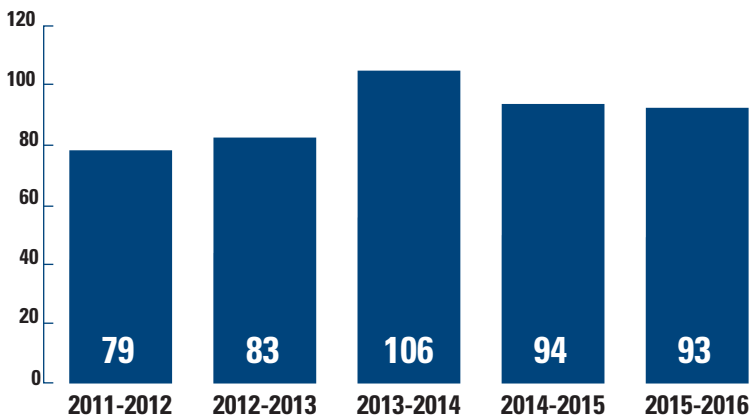
Parent Satisfaction



2015-2016  
Student Outcomes  
according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

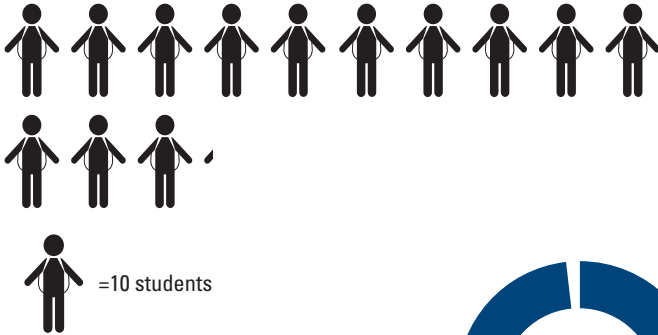
- Fifth Ward Enrichment Program:** Provides services for youth within the Community
- Fifth Ward Multipurpose Center:** Provides government assistance, assistance with Medicaid, and community resources
- Fifth Ward Houston Public Library:** Provides educational library support services
- Legacy Community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

# HCDE's AREA I HEAD START

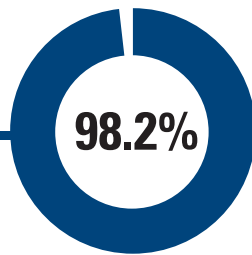
## Impact to Community

### Fonwood 77026, 77028, 77016

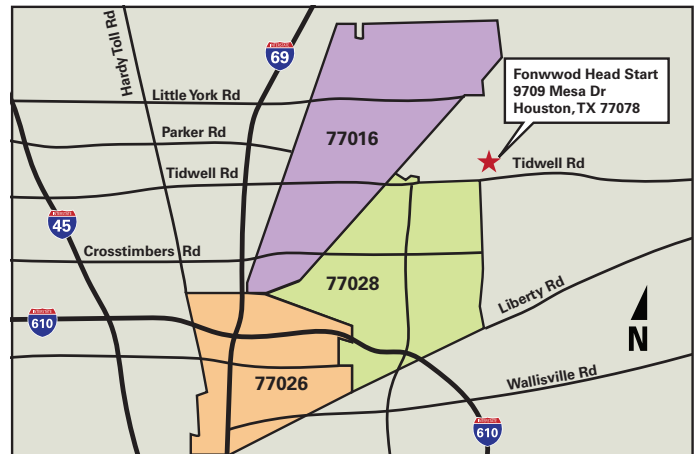
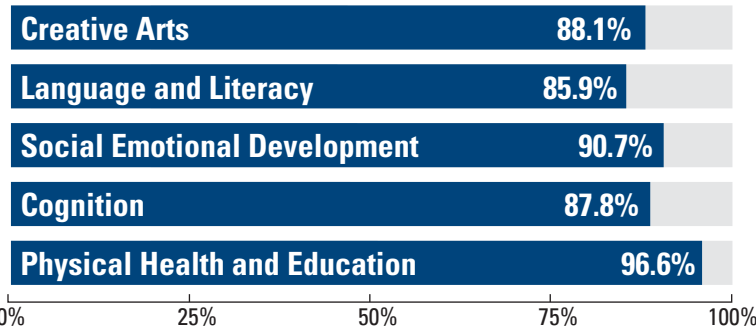
2016-2017 Students Served: **131**



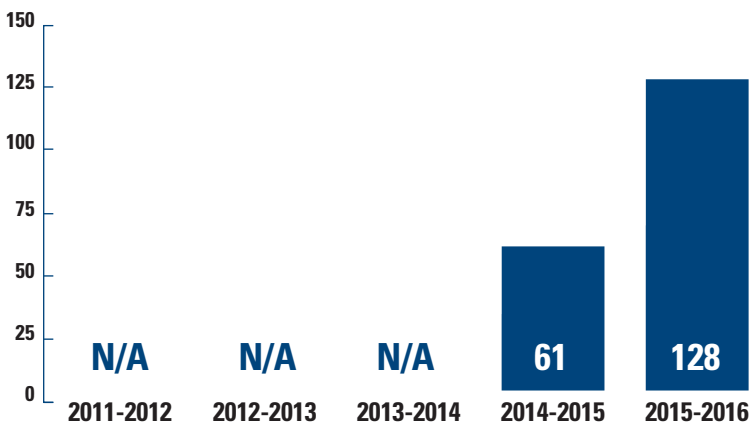
#### Parent Satisfaction



#### 2015-2016 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

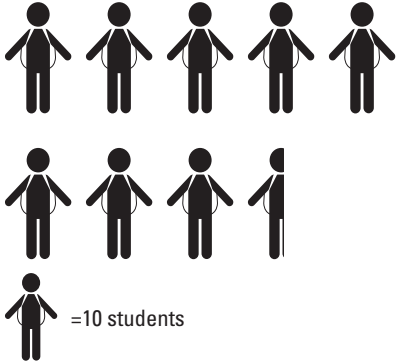


# HCDE's AREA I HEAD START

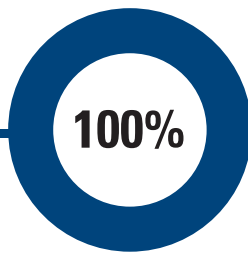
## Impact to Community

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

2016-2017 Students Served: **86**

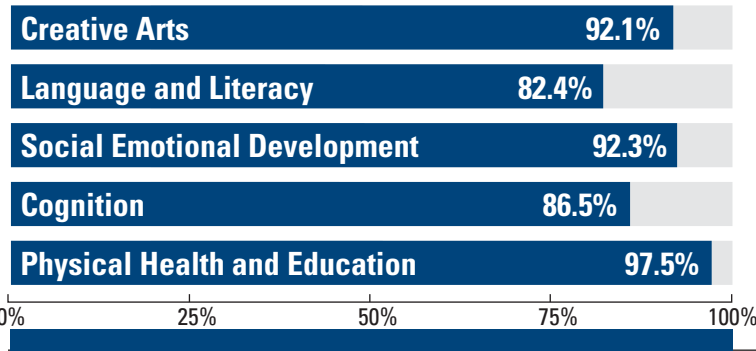


### Parent Satisfaction

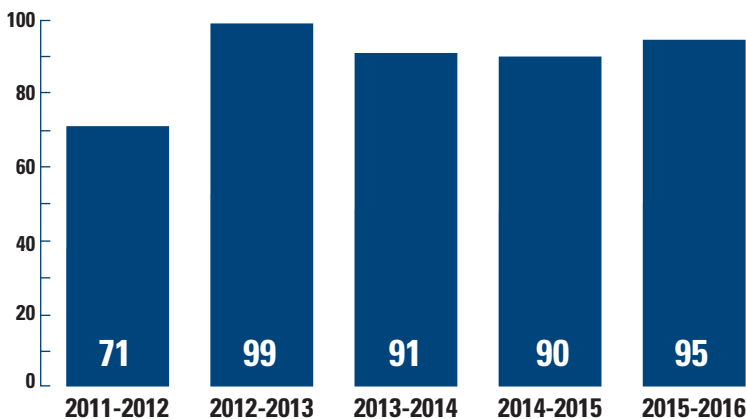


### 2015-2016

### Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:



### Top Community Resources Utilized:

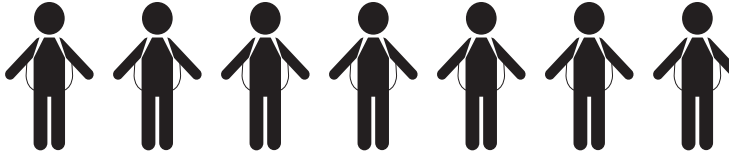
- Fifth Ward Enrichment Program:** Provides services for youth within the Community
- Fifth Ward Multipurpose Center:** Provides government assistance, assistance with Medicaid, and community resources
- Fifth Ward Houston Public Library:** Provides educational library support services
- Legacy Community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

# HCDE's AREA I HEAD START

## Impact to Community

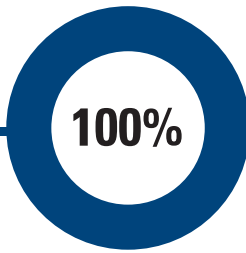
**J.D. Walker** 77520, 77521

2016-2017 Students Served: **69**

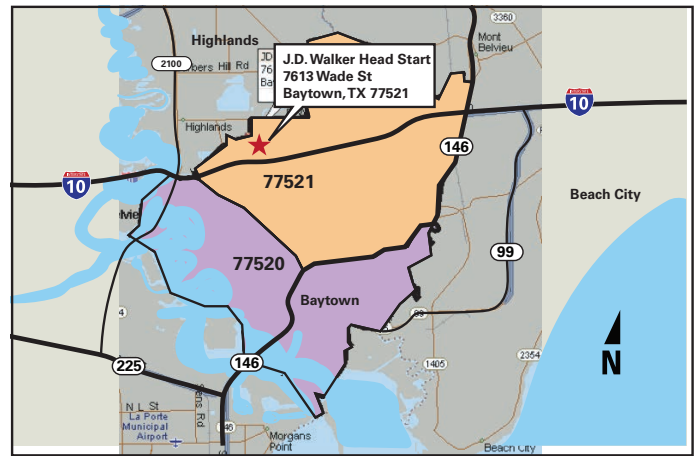
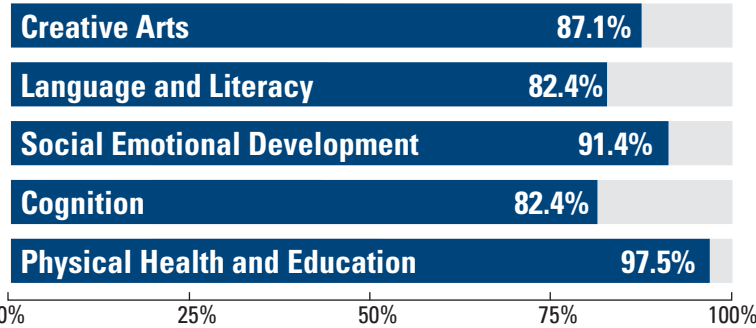


 = 10 students

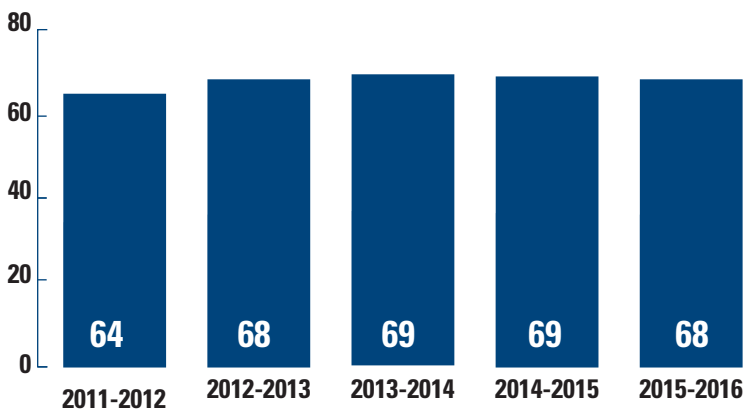
**Parent Satisfaction**



**2015-2016**  
**Student Outcomes**  
 according to Developmental Domains



**Students Served Last 5 Years:**



**Top Community Resources Utilized:**

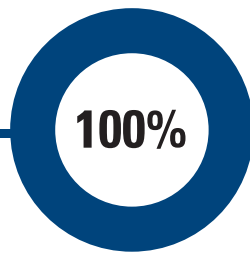
- Love Network, Inc.:** Food, clothing, and furniture resources; utility assistance
- Goose Creek School Base Clinic:** Physical examinations and immunizations
- Project Lee Way College:** Vocational and technical education
- Our Lady of Guadalupe Catholic Church:** Food pantry
- Harris County Social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

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

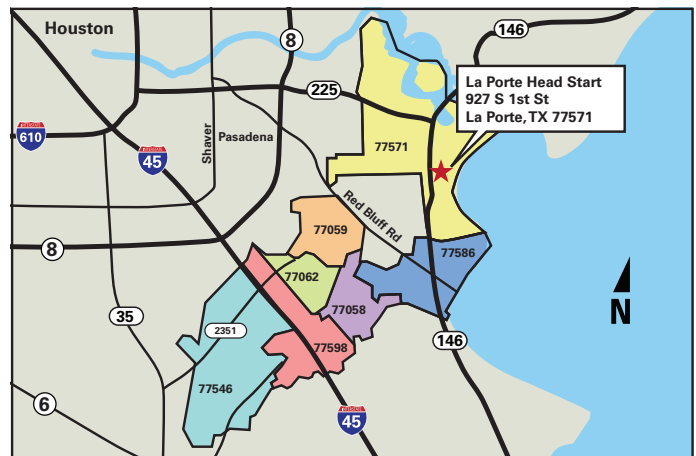
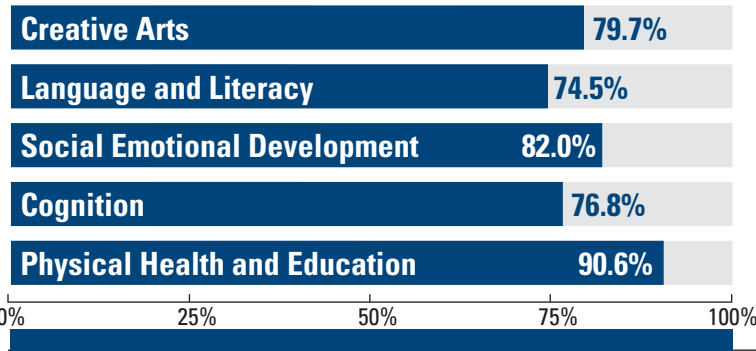
2016-2017 Students Served: **113**



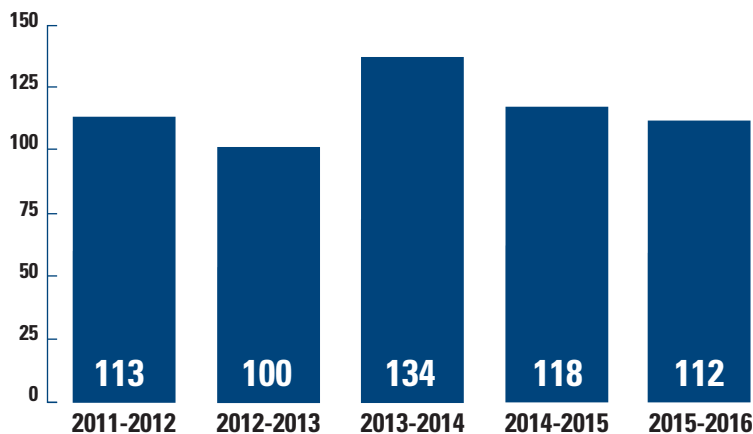
Parent Satisfaction



### 2015-2016 Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:



### Top Community Resources Utilized:

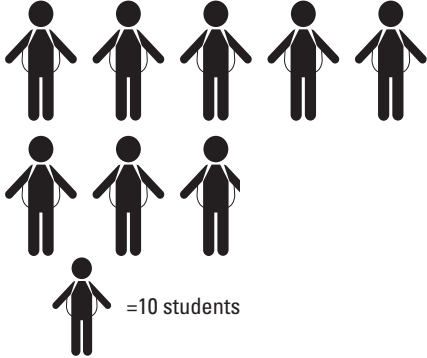
- La Porte EMS:** Immunization services
- Texas City Immunization Clinic:** Immunization services
- Legacy Community Health Services:** Behavioral and pediatric services
- Bayshore Baptist Church and Food Pantry:** Food resources
- Red Bluff Health Department:** WIC and immunization services

# HCDE's AREA I HEAD START

## Impact to Community

### Pugh 77020, 77026, 77029

2016-2017 Students Served: **79**

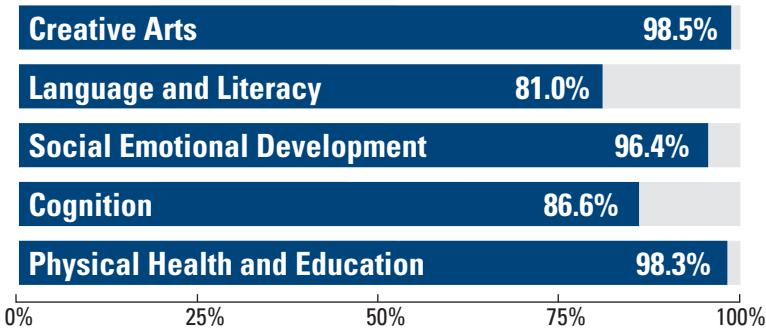


Parent Satisfaction

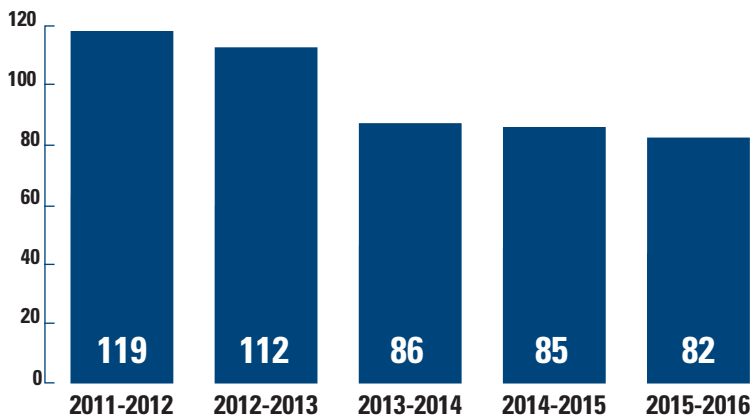
**100%**

2015-2016

Student Outcomes according to Developmental Domains



Students Served Last 5 Years:

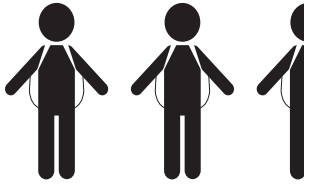


Top Community Resources Utilized:

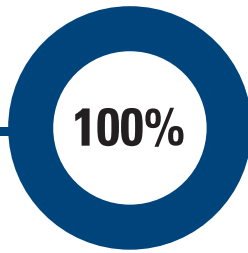
- Target Hunger:** Food pantry resources
- HOPES Parenting:** Parenting skills and education
- Early Head Start- Gulf Coast:** Childcare resources
- Legacy Community Health Services:** Dental and physical examinations
- Texas Children's Mobile Clinic:** Physical examinations and immunizations

### San Jacinto Varied Zip Codes

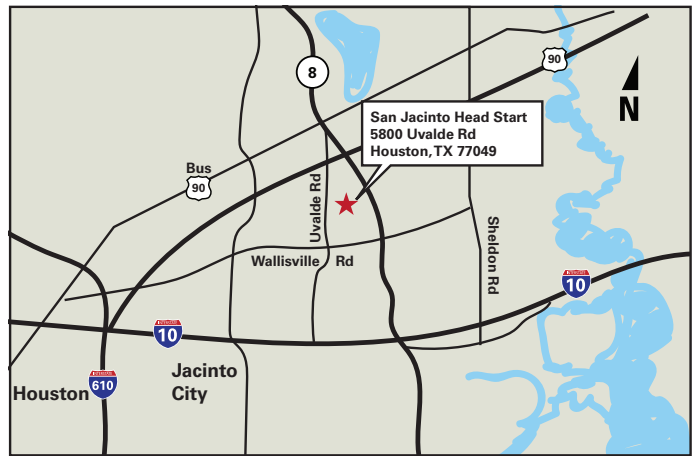
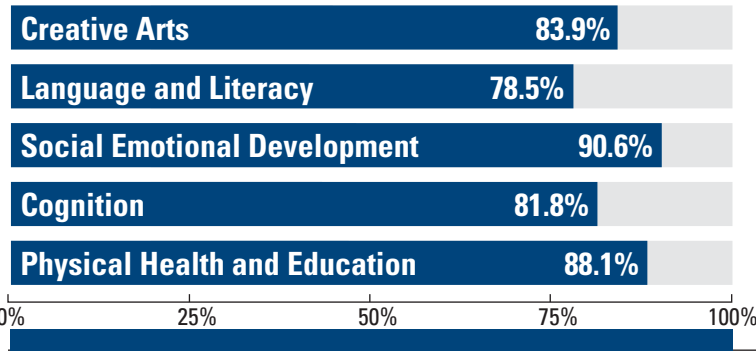
2016-2017 Students Served: **24**



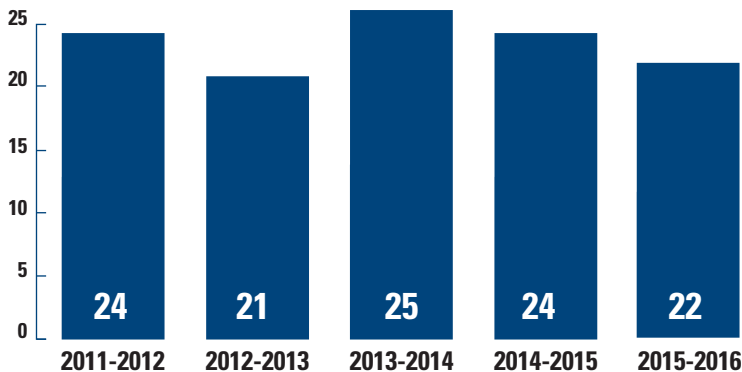
Parent Satisfaction



### 2015-2016 Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:

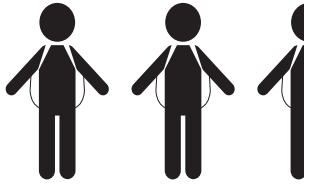


### Top Community Resources Utilized:

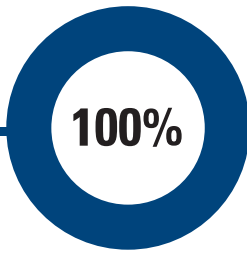
- Uvalde Baptist Church:** Food pantry resources
- St. Andrew's Catholic Church:** Food pantry resources
- Denver Harbor Clinic:** Physical and dental examinations and counseling resources
- Channelview Public Library:** Library partnership for book resources
- San Jacinto College, North Campus:** Education

### Sheffield 77015, 77049, 77029, 77547

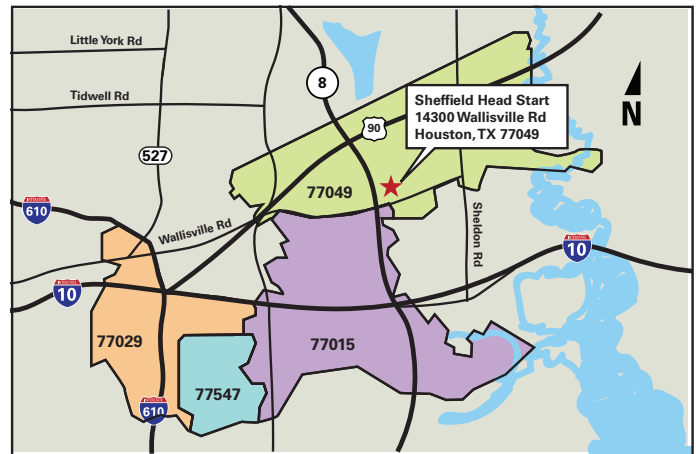
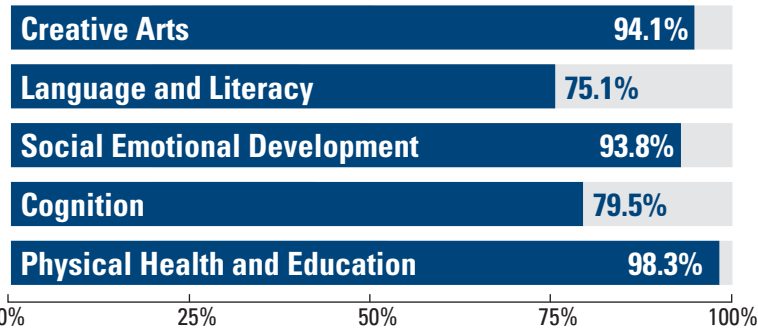
2016-2017 Students Served: **24**



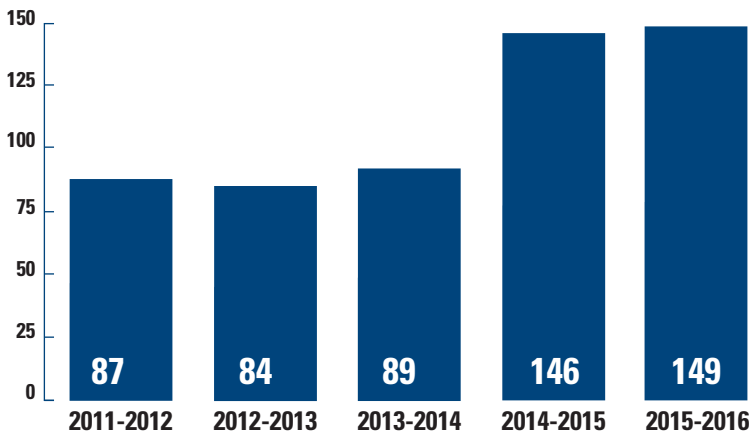
Parent Satisfaction



### 2015-2016 Student Outcomes according to Developmental Domains



### Students Served Last 5 Years:

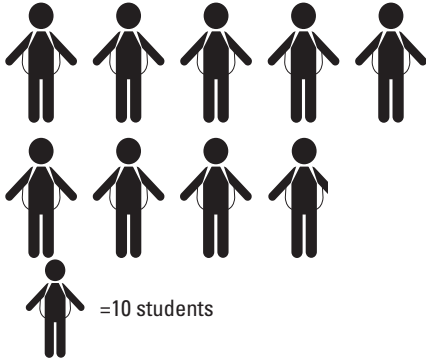


### Top Community Resources Utilized:

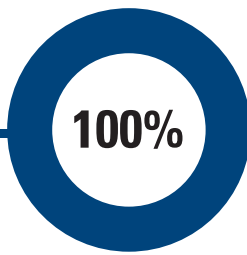
- Uvalde Baptist Church:** Food pantry resources
- St. Andrew's Catholic Church:** Food pantry resources
- Denver Harbor Clinic:** Physical and dental examinations and counseling resources
- Channelview Public Library:** Library partnership for book resources
- San Jacinto College, North Campus:** Education

### Tidwell 77044, 77049

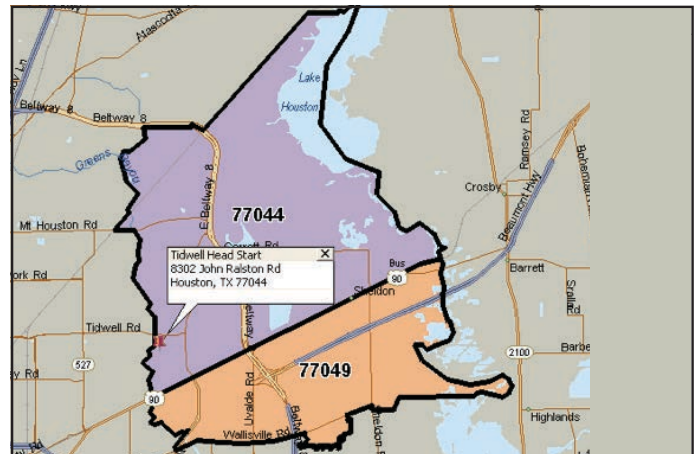
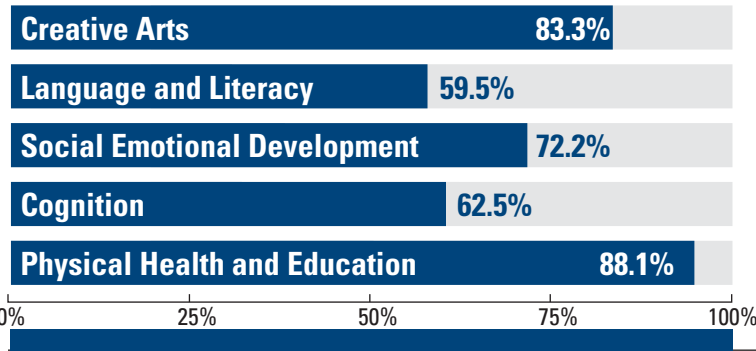
2016-2017 Students Served: **89**



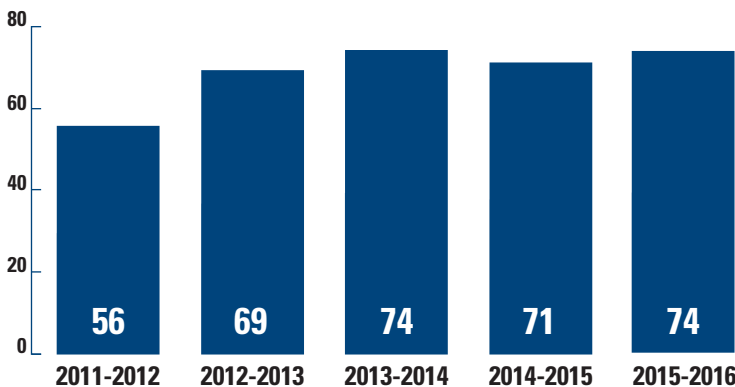
Parent Satisfaction



### 2015-2016 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.

**SPECIAL SCHOOL ADMINISTRATION**

**Gap Analysis for all the Special Schools**

Strategic Objective	Current Standing	Deficiency	Action Plan
1.1 Monthly ARDS are held for all students at AB schools with 100% accuracy.	Teachers: ARD/IEP's are expected but w/only 70% accuracy.	No specific person is able to quality control IEP's for accuracy due to high teaching volumes and responsibilities.	Recommend transition specialist who will quality control IEP's, train staff, and the use of IEP Software, attend ARD meetings and assist in classroom instruction.
1.2 Student should read on grade level by the end of the school year.	Students are accessed on the reading skills upon entry at the Highpoint and AB West.	No literacy assessment has been developed that can be used for all campuses.	Provide reading assessment to each student.

**AROI - Academic Return on Investment**

**Academic and Behavior Center West**

1.) Total Students Served	125	Students		
2.) $\frac{\text{Number of Students Served}}{\text{Number of Contracts}}$	$\frac{125}{116}$	=	1.07	Students per seat
3.) If we serve more than 125 say 150, then	$\frac{150}{116}$	=	1.29	Students per seat
4.) 80% Success rate required	100	Students		
5.) $\frac{\text{Number of Successful Students}}{\text{Dollars Spent}}$	$\frac{100}{\$3,518,903}$	=	0.003%	
6.) $\frac{\text{Dollars Spent}}{\text{Number of Students Served}}$	$\frac{\$3,518,903}{125}$	=	\$28,151	Per student



**Academic and Behavior Center East**

1.) Total Students Served	135	Students		
2.) $\frac{\text{Number of Students Served}}{\text{Number of Contracts}}$	$\frac{135}{138}$	=	1	Students per seat
3.) If we serve more than 138 say 150, then	$\frac{150}{138}$	=	1.07	Students per seat
4.) 80% Success rate required	108	Students		
5.) $\frac{\text{Number of Successful Students}}{\text{Dollars Spent}}$	$\frac{108}{\$3,935,516}$	=	0.0027%	
5.) $\frac{\text{Dollars Spent}}{\text{Number of Students Served}}$	$\frac{\$3,935,516}{135}$	=	\$29,152	Per student

**Highpoint School**

1.) Total Students Served	500	Students		
2.) $\frac{\text{Number of Students Served}}{\text{Number of Contracts}}$	$\frac{500}{190}$	=	2.6	Students per seat
3.) $\frac{\text{The more students served, yields the more students per seat}}{\text{the more students per seat}}$	$\frac{600}{190}$	=	3.12	Students per seat
4.) $\frac{\text{Number of Success}}{\text{Dollars Spent}}$	$\frac{400}{\$3,116,095}$	=	0.0128%	
5.) $\frac{\text{Dollars Spent}}{\text{Number of Students Served}}$	$\frac{\$3,116,095}{500}$	=	\$6,232	Per student

## Administration

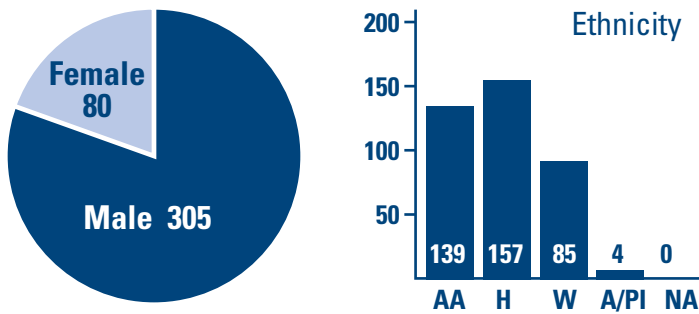
6300 Irvington Blvd. | Houston, Texas 77022  
Phone: 713-696-8281 | Fax: 713-696-8217

County/District :	101-000	
Senior Director:	Anthony Mays	Ext. 8216
Curr. Ser. Dir:	Brenda Mullins	Ext. 1761
Admin. Assistant:	Denise-Almos-Jones	Ext. 8218
Gen. Office Cl:	Barbara Jack	Ext. 8219



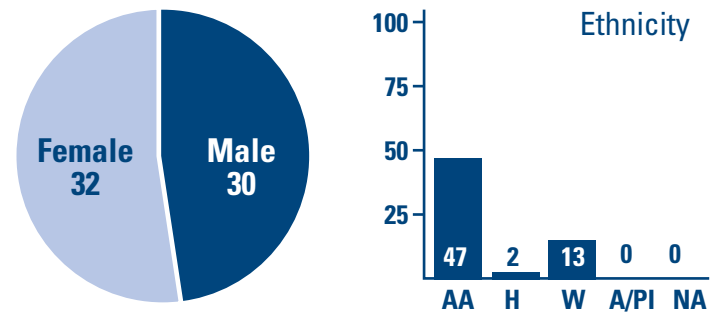
## Student Profile

Number of Students Enrolled: **385**



## Teacher Profile

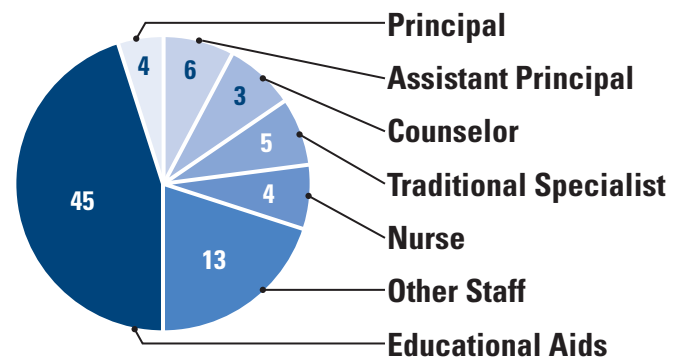
Number of Teachers: **62**



## Accountability Standards

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

## Number of Staff: **80**



## School Programs

Autism Pro  
Boys Town  
Eduphoria  
PowerSchool  
Power Teacher  
Special Olympics  
Vocational

## Districts Served (22)

Babers Hill* 2	Friendswood* 1	KIPP 1
Channelview 5	Galena Park 3	La Porte 8
Clear Creek 16	Galveston* 3	Pasadena 20
Crosby 3	Goose Creek 12	Pearland 2
Dayton 5	Hitchcock 2	Sheldon 4
Deer Park 9	Houston 23	Spring 4
Dickinson 3	Huffman 3	Texas City* 9

### Academic and Behavior Schools East

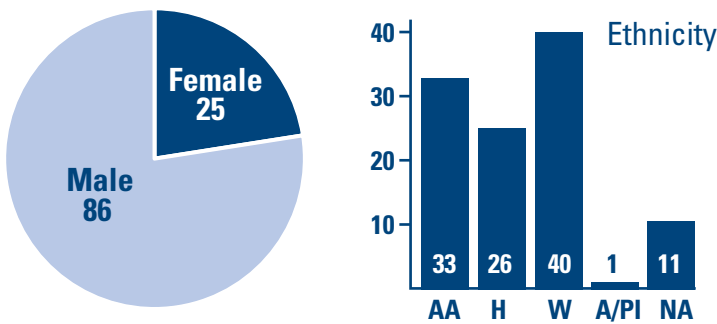
7703 S. Loop East | Houston, Texas 77012  
 Phone: 713-242-8036 | Fax: 713-645-5773

County/District :	101-000-003	
Principal:	Ms. Mindy Robertson	Ext. 3924
Asst. Principal:	Terrence Archie	Ext. 3929
Asst. Principal:	LaTosha Bennett	Ext. 3932
Nurse:	Demitri Norris	Ext. 3925
Counselor:	Ashley Baines	Ext. 3930



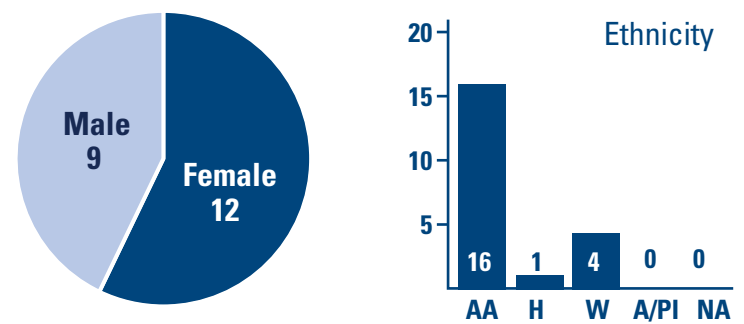
#### Student Profile

Number of Students Enrolled: **111**



#### Teacher Profile

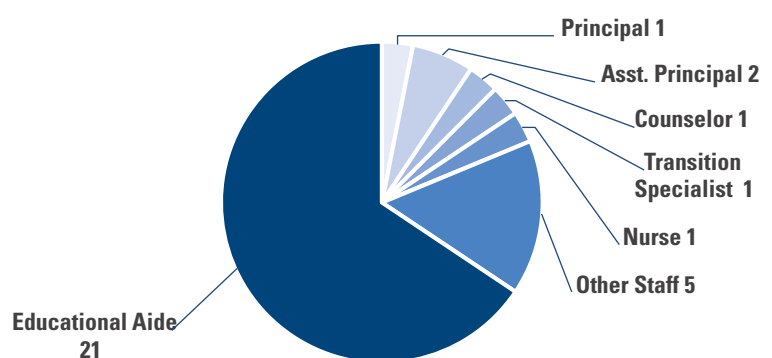
Number of Teachers: **21**



#### Accountability Standards

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

Number of Staff: **32**



#### School Programs

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

#### Districts Served (22)

Babers Hill* 2	Friendswood* 1	KIPP 1
Channelview 5	Galena Park 3	La Porte 8
Clear Creek 16	Galveston* 3	Pasadena 20
Crosby 3	Goose Creek 12	Pearland 2
Dayton 5	Hitchcock 2	Sheldon 4
Deer Park 9	Houston 23	Spring 4
Dickinson 3	Huffman 3	Texas City* 9

## Academic and Behavior Schools West

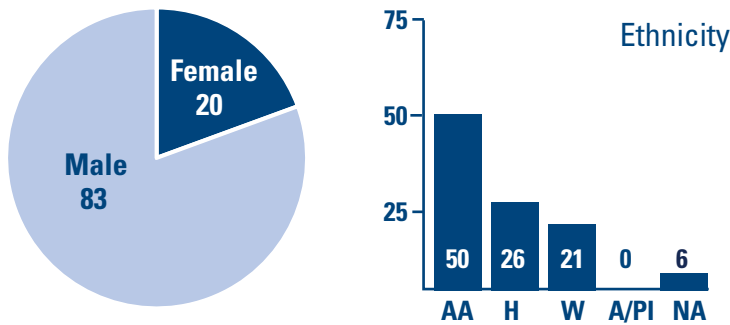
7800 Westglen | Houston, Texas 77063  
Phone: 713-339-9411 | Fax: 713-978-7662

County/District :	101-000-004	
Principal:	Dr. Victoria Keys	Ext. 1416
Asst. Principal:	Malcolm Greer	Ext. 1450
Asst. Principal:	Keith Oliphant	Ext. 1433
Nurse:	Barbara Hurd	Ext. 1413
Counselor:	Shantel Rayford	Ext. 2859



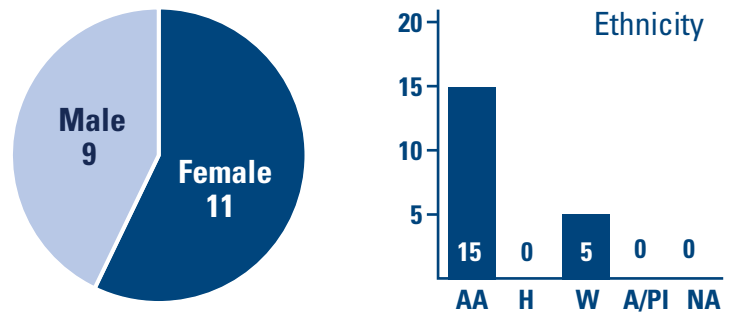
### Student Profile

Number of Students Enrolled: **103**



### Teacher Profile

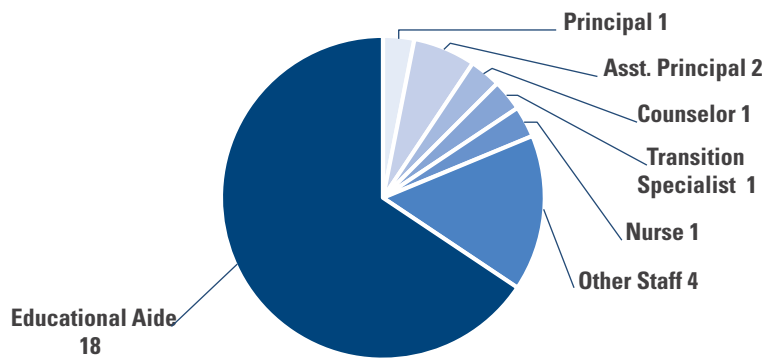
Number of Teachers: **20**



### Accountability Standards

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

Number of Staff: **28**



### School Programs

Autism Pro  
Edgenuity  
Eduphoria  
PowerSchool  
Vocational  
Boys Town  
Applied Behavior Analysis

### Districts Served (14)

Aldine 8	KIPP 2
Alief 44	Katy 2
Cy-Fair 4	New Caney 1
Conroe* 4	Promise Com 1
Fort bend* 13	Santa Fe 2
Harmony PS 1	Spring Branch 10
Houston 20	Tomball 3

## Highpoint School East

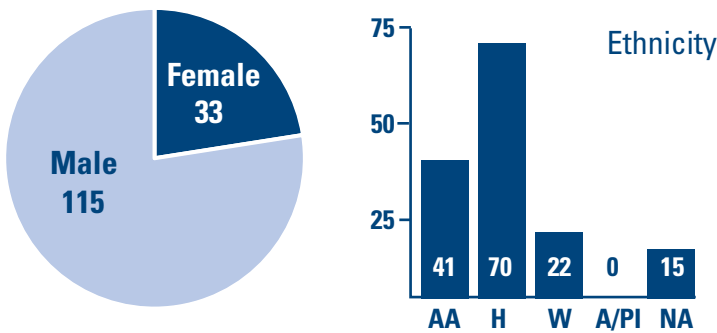
8003 E. Sam Houston Pkwy | Houston, Texas 77049  
Phone: 713-696-2160 | Fax: 713-696-2161

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



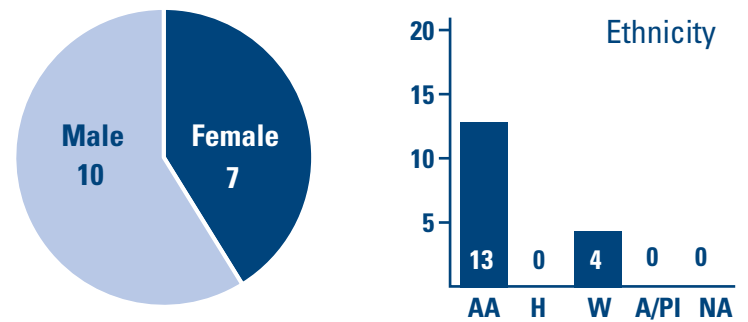
### Student Profile

Number of Students Enrolled: **148**



### Teacher Profile

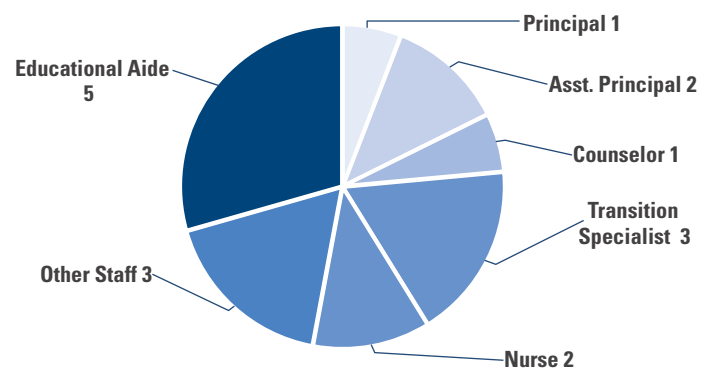
Number of Teachers: **17**



### Accountability Standards

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

Number of Staff: **32**



### School Programs

Love & Logic  
PowerSchool  
Power Teacher  
Teen Summit

### Districts Served (11)

Aldine 40	KIPP 1	
Babers Hill 2	Channelview 42	La Porte 10
Crosby 30	Sheldon 20	
Deer Park 10		
Galena Park 10		
Goose Creek 18		
Humble 12		

## THERAPY - SCHOOL BASED THERAPY SERVICES

### Gap Analysis

Strategic Objective	Current Standing	Deficiency	Action-Plan
1. The Therapy Services Division will deliver 80% of the days of service contracted with independent school districts and programs for children from the ages of birth to 22 years. The number of contracted days will be calculated on August 15, 2017 to account for the multiple additions and modifications requested throughout the contract year.	The School-Based Therapy Services Division is on target to meet this objective. The division is fully staffed with no open/unfilled positions.	No identified deficiencies in this area.	<ol style="list-style-type: none"> <li>1. Continue with division procedures to track and monitor service days provided to client districts.</li> <li>2. Continue to utilize PRN staff and part-time staff to fill medical leaves. Continue to utilize staff across districts to meet unplanned or new district needs as they arise.</li> <li>3. Continue with current efforts to work with colleges and universities to provide training to professional students through fieldwork opportunities and lectures to university students on school-based practice in order to maintain well-prepared pool of staff for future.</li> <li>4. Work with communications division to develop recruitment materials to be utilized at job fairs and mailings in order to be ready for recruitment in order to meet future staffing needs.</li> </ol>
2. 90% of School-Based Therapy Services' clients and employees will be satisfied with services.	The Therapy Services Division is on target to meet this objective. Managers are in close contact with district client administration in order to meet needs and address concerns as they arise. Division managers are in close contact with staff to provide support as needed and to address concerns in order to keep staff job satisfaction high.	No identified deficiencies in this area.	<ol style="list-style-type: none"> <li>1. Division managers will continue to keep in close contact with district client administration in order to meet needs and address concerns as they arise.</li> <li>2. Division managers will continue to keep in close contact with staff to provide support and to address concerns in order to keep staff job satisfaction high.</li> <li>3. Division managers will continue with current quality assurance measures to ensure high quality of service delivery.</li> </ol>
3. The division will pilot a survey for measuring the degree to which therapists working in the field are adhering to best practices.	Previous school year, Therapy Services division's outcome measure was to determine if 85% of students served demonstrated positive change in their participation level over the school year. Currently the division seeks to collect information about the therapists' effectiveness with delivering services considered best practice (Clark & Chandler, 2013) via a survey design. The 2016-17 school year will be used to pilot the	The division is on target with the development of a new outcome study. A study design (survey to be completed by teachers) has been determined and is currently in IRB for review and approval.	Continue to work with Research and Development on completion of survey and roll out to teachers in the pilot district in the Spring.

	survey in one client district. If successful, the design will be used in all client districts and across disciplines in the subsequent school year.		
4. School-based Therapy services will be 85% - 90% self-supporting.	The School-Based Therapy Services Division is on target to meet this objective.	No identified deficiencies in this area.	<ol style="list-style-type: none"> <li>1. Division managers will continue with procedures to track and monitor service delivery and accuracy in billing clients.</li> <li>2. Division managers will continue with procedures to ensure therapists are meeting the expected number of billable days in client districts.</li> </ol>

### AROI - Academic Return on Investment

The **learning increase** measure that was used was taken from our division's annual outcome study measure. For multiple years School-Based Therapy Services has determined the percent of students served who maintain or increase their participation level. This school year is serving as a pilot year for a new outcome measure. This year the division seeks to collect information about its therapists' effectiveness with delivering services considered best practice. Our hypothesis is that the 75% or more of the responding classroom staff members will indicate that their students made progress and that the therapy staff member contributed to that progress.

The **number of students served** was taken from the division's monthly data system. Data is collected each school year on numbers of students and tallied at the end of each fiscal year. The number of students expected to be served in FY18 was estimated by determining a trend line from data taken in the previous 5 school years and projecting to the 2017-18 school year. This number is estimated at 8,500 students to be served.

**Therapist Days** is determined by multiplying the 180 school days by the budgeted FTEs of the School-based Therapy Division which is 140.35. The total therapist days is 25,263

**Dollars spent** was determined from division's total budget.

$$\frac{\text{Learning Increase} \times \text{Students Served} \times \text{Days of Therapy}}{\text{Dollars Spent}} = \frac{(.75) \times (8,500) \times (25,263)}{11,304,956} = 14.25$$

School Based Therapy Division has an AROI of 14.25 per day per therapist per child serving the 8,500 students at a learning increase rate of 75% for fiscal year 2017-2018

## 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>	\$518/day	\$435/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	0

- 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

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

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

Personnel costs:

\*Average distric OT daily rate = **\$347.06**

\*Average district PT daily rate = **\$359.46**

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) Pressure from school board to eliminate contractors

\*Source: 2016-17 TASB District Personnel Salary Survey

## TLC – THE TEACHING AND LEARNING CENTER

### Gap Analysis

Strategic Objective	Current Standing	Deficiency	Action Plan
Develop and retain district and community partnerships	TLC has served all 25 school districts in Harris County. We have also meet with all of the Community Colleges in the area and several business partners	Although there is collaboration with HCDE's communications department to market services, we are still not reaching the vast majority of clients that we have access to.	<ul style="list-style-type: none"> <li>- Podcasts</li> <li>- Face to face visits</li> <li>- Social media</li> <li>- Marketing campaign</li> </ul>
Provide quality and superior customer service	The TLC provides evaluations at the end of each workshop as a tool for feedback	Feedback is limited from participants. Very few participants complete the surveys	Work with Research and Evaluation to increase survey feedback
Increase revenue for The Teaching and Learning Center	The TLC department is currently meeting our revenue goal 70%. We are currently 72.6% self-sufficient as a department. However, Science and Special Populations are below revenue targets.	<p>Continue to monitor all areas in TLC that are meeting their revenue targets. Laser focus on Special Populations and Science.</p> <p>Outstanding Invoices (\$109,988)</p>	<p>Team TLC will participate in some Face to Face meeting with districts when available</p> <p>Develop professional learning packages at a reduced cost to work with campuses over a period of time.</p> <p>Cross curricular training</p> <p>Increase presenting at conferences to market individual programs.</p> <p>Analyze evaluations for planning purposes.</p> <p>Bridge model</p>
Offer innovative, research based, and TEKS related workshops.	Workshops are data driven and written to meet the unique needs of each district, and or campus using researched based practices	Each content area will embed strategies in the workshop to meet the need of the diverse learning styles and needs in each classroom.	Directors write workshops to meet the universal learning needs of all students in the classroom

### AROI - Academic Return on Investment

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

$$\text{AROI} = \frac{(209 \text{ Workshops}) \times (23,213 \text{ Teachers})}{\$1,932,787} = 2.51$$

TLC Division has an AROI of 2.51 as a result of helping 23,213 teachers over 209 workshops for fiscal year 2018.



**INFORMATIONAL SECTION**



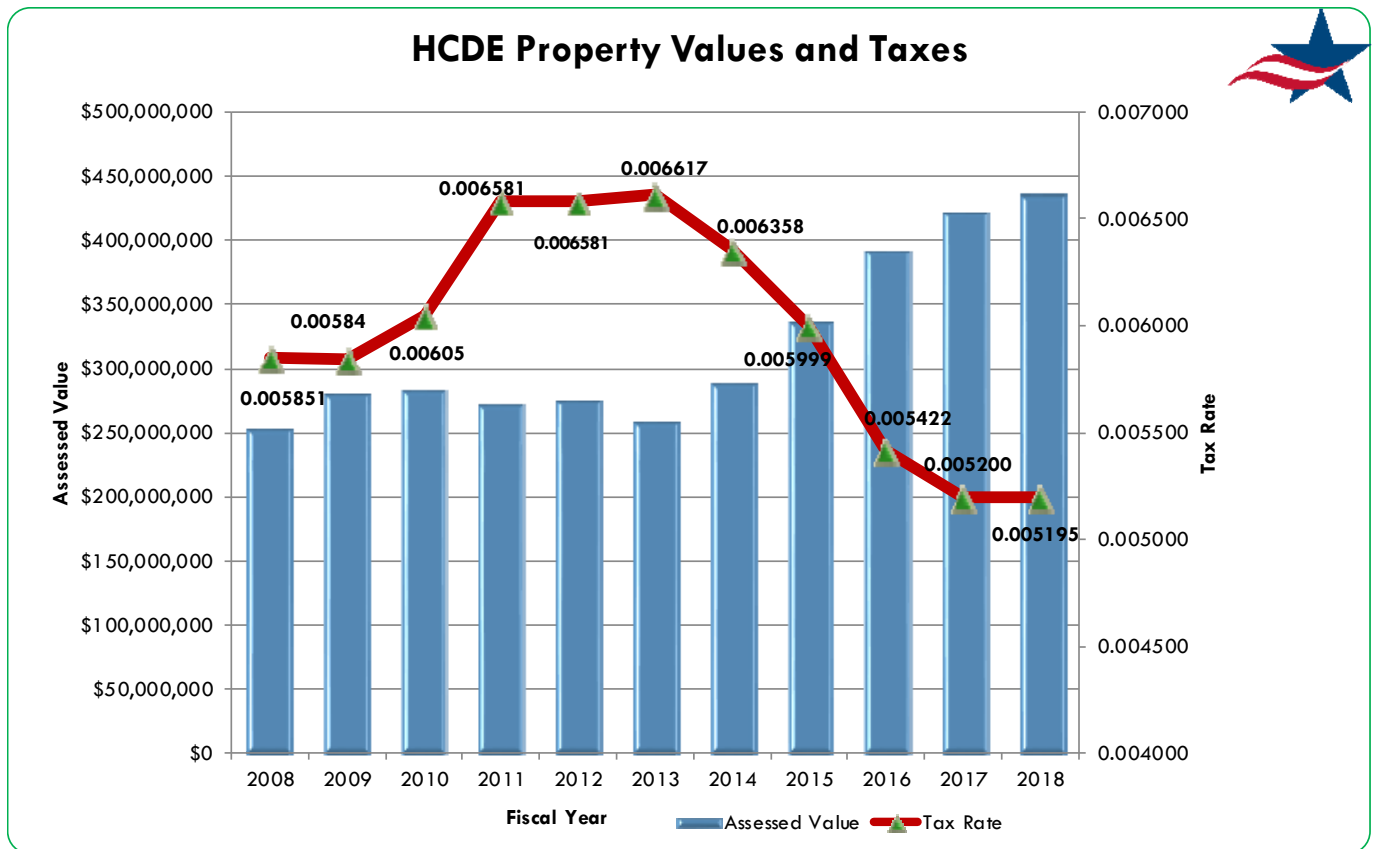
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## TAX & DEBT ASSUMPTION

### Taxable Value and Tax Rates

Current appraisal district values were used in the early stages of the planning process. The 2016 adjusted Taxable Values were \$418,312,612,350, and during the budget process we received updated information. The Harris County Appraisal District estimated the 2017 values at \$437,880,499,666. This is a 3.66% increase in values from the ones certified for the previous year. Houston has experienced a spike in property values that have an inverse relationship with tax rates. Even though, we are expecting a considerable increase in values, we budgeted a conservative 4% growth in tax revenues to \$22,273,000 from \$21,308,803.

The following graph shows the historical taxable values and estimates for the next year. Forecasted value of taxable property estimated in 3% annual increase.



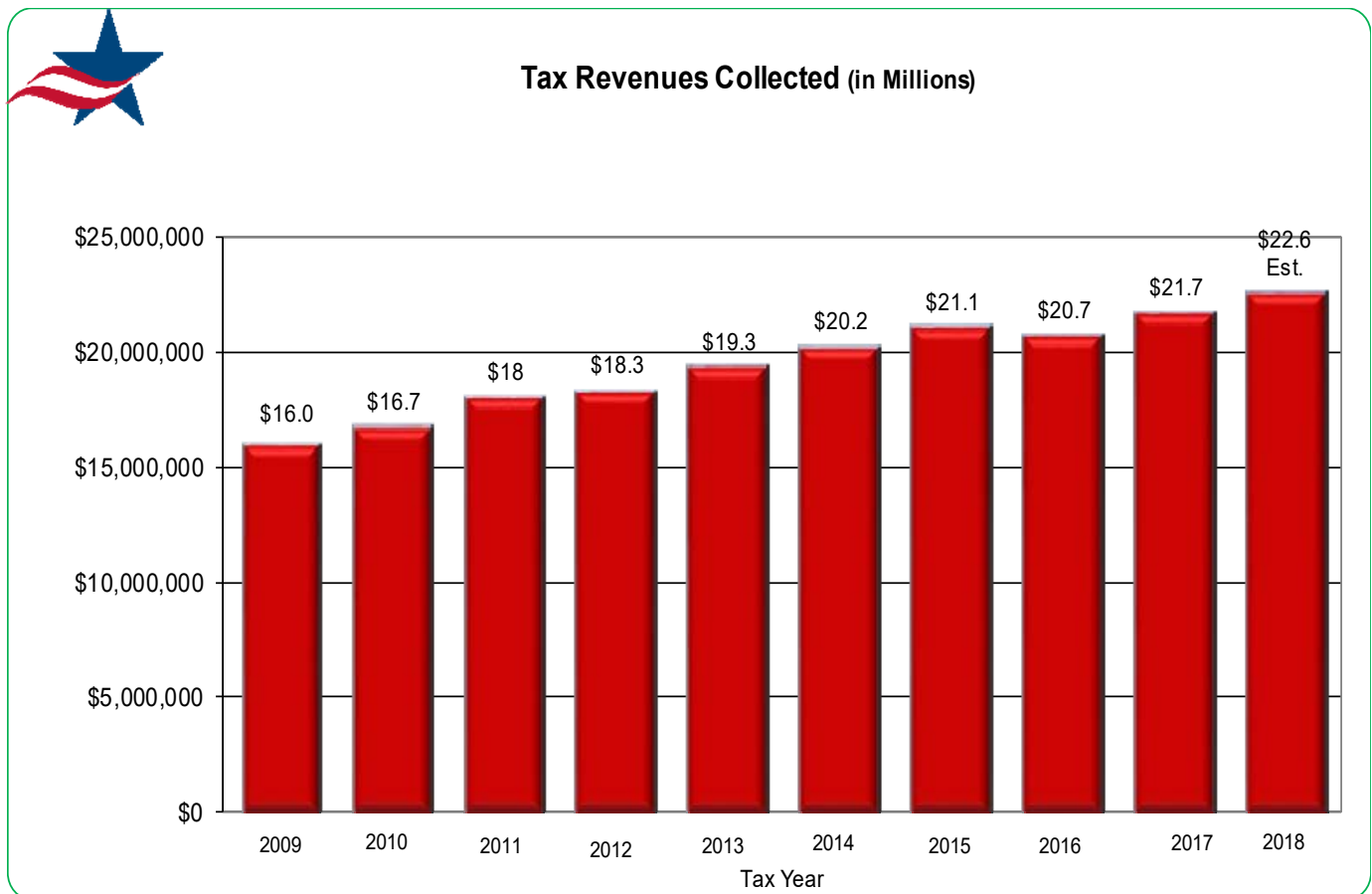
Fiscal Year	2009	2010	2011	2012	2013
<b>Assessed Value in Thousands</b>					
\$(000)	\$ 281,242,543	\$ 283,907,489	\$ 271,962,091	\$ 276,708,489	\$ 258,927,593
<b>Tax Rate per \$100 in Dollars</b>	\$ 0.005840	\$ 0.006050	\$ 0.006581	\$ 0.006581	\$ 0.006617
Fiscal Year	2014	2015	2016	2017	2018
<b>Assessed Value in Thousands</b>					
\$(000)	\$ 289,414,941	\$ 338,519,353	\$ 393,714,660	\$ 422,985,448	\$ 437,880,500
<b>Tax Rate per \$100 in Dollars</b>	\$ 0.006358	\$ 0.005999	\$ 0.005422	\$ 0.005200	\$ 0.005195
Forecast					
Fiscal Year	2019	2020	2021	2022	2023
<b>Assessed Value in Thousands</b>					
\$(000)	\$ 451,016,915	\$ 464,547,422	\$ 478,483,845	\$ 492,838,360	\$ 507,623,511
<b>Tax Rate per \$100 in Dollars</b>	\$ 0.005190	\$ 0.005180	\$ 0.005170	\$ 0.005160	\$ 0.005150

**Tax Rate**

The tax rate for 2017-2018 used in estimating revenue was \$0.0051. The Effective Tax Rate was calculated at \$0.005236, and it was received by HCDE on 8/29/17. The Effective Tax Rate is calculated by the Harris County Appraisal District (HCAD) and validated by HCDE. The graph above illustrates the inverse relationship between Assessed Values and Tax Rates. As the values have increased, the tax rates have decreased. On September 20, 2017 the HCDE Board of Trustees is expected to adopt a tax rate of \$0.005195 which is less than the Effective Tax Rate.

**Tax Collections**

Harris County Tax Office collects tax revenues for HCDE. The anticipated collection rate for 2017 for the Harris County Department of Education is 99.77% as projected by the Harris County Tax Assessor – Collector. In the following chart the amount of tax revenue collected during the last ten years is presented. For year 2017 the estimated amount is \$22,623,000, from which \$22.273,000 are Estimated Revenue for Current Property Taxes and \$350,000 are estimated for Delinquent Property Taxes. As of July 31<sup>st</sup>, 2017 the actual total collection for taxes for HCDE is \$21,697,615 pending to receive official data for the last two months of the FY17. HCDE recognizes fees to the Harris County Appraisal District and to the Harris County Tax Office. The actual amount paid as of July 31<sup>st</sup>, 2017 was \$578,775 equivalent to 2.67% of the actual tax collected. Actual figures for the fiscal year for tax collections and fees will change according to the assumptions below.



**Property Tax Revenue Estimate**

The Harris County Appraisal District report dated April 27, 2017 was used to calculate the Tax Revenue Estimate since the certified values were received later in the budget process (8/29/17). The assumptions used include the following:

1. 99.77% historical average for current tax collections; in addition, Delinquent and Penalty & Interests combine to make total tax collections reach the 100% budgeted.
2. In preparing the budget, HCDE used the total estimate of \$350,000 for Delinquent Tax, Penalty and Interests and special tax assessments collections.
3. The Harris County Tax Office (HCTO) collects tax revenues for HCDE. A 3% fee is deducted by HCTO. In the same proportion taxes are collected, HCTO deducts its fee and the net revenue is sent to HCDE. Collection fees are estimated at \$425,000 for Fiscal Year 2017-2018.
4. The Harris County Appraisal District (HCAD) appraises property and hears appraisal protests on behalf of HCDE. For these services, HCAD charges HCDE a quarterly fee based on HCDE percentage of the total appraisals for Harris County. Appraisal fees are estimated at \$180,000 for FY2017-2018.

**Harris County Department of Education  
Tax Year 2018 Current Tax Revenue Estimate Update**

	<b>EST. FINAL VALUE HCAD</b>
<b>Property Use Category Recap-Certified To Date-Report:</b>	
Taxable value	\$ 437,880,499,666
<b>PLUS: Uncertified Roll Summary Report:</b>	
Scenario (1) Appraised value	-
Scenario (2) Owner's value	-
Scenario (3) Estimated final value	-
	-
<b>Total taxable value, Certified and Uncertified:</b>	\$437,880,499,666 (A)
<b>Calculate Interim Current Tax Revenue Estimate:</b>	
1) (A) divided by 100	\$ 4,378,804,997 (B)
2) Current Tax Rate	X 0.005100 (C)
3) 2016 Current Tax Revenue Estimate, at 100% Collection Rate, (B) X (C)	\$22,331,905 (D)
4) Tax Rev Estimate @ 99.77% Collection Rate:	\$22,280,542 (E)
Current Tax Revenue Estimate (E)	\$22,280,542 (E)
<b>LESS: Tax Revenue, Budgeted</b>	<b>\$22,273,000 (F)</b>
<b>Total Revenue Estimate Over/(Under)</b>	
<b>Current Tax Revenue, Currently Budgeted, (E) - (F):</b>	<b>\$7,542</b>
<b>FY2016-2017 Estimated Current Tax Revenue</b>	\$ 22,273,000
Estimated Delinquent Tax Collections	155,000
Estimated Penalty and interest	180,000
Estimated Special Assessments Collections	15,000
<b>Total Estimated Revenue - Property Tax</b>	<b>22,623,000</b>

**Effect on the Average Taxpayer**

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

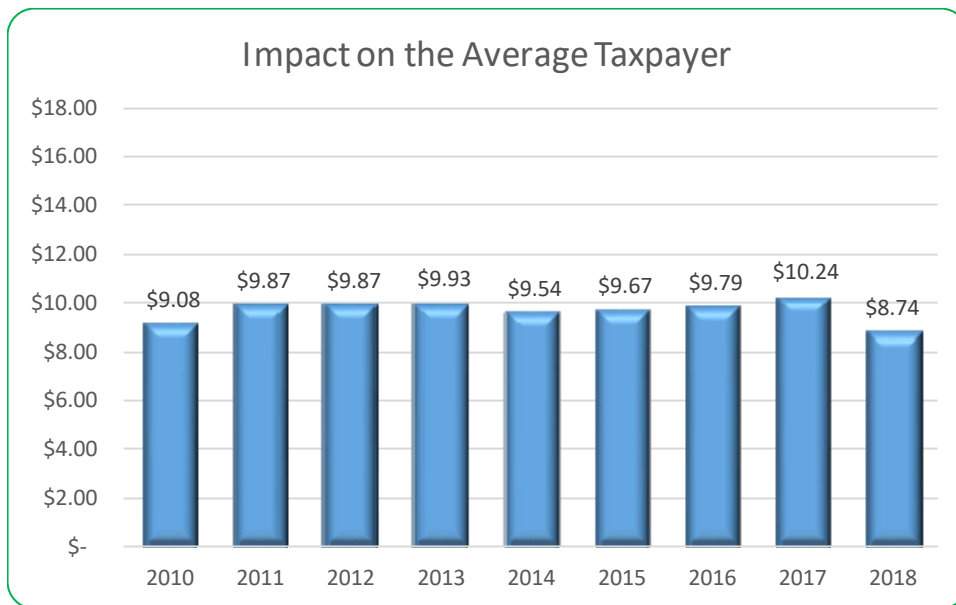
Average Appraised Value	\$ 230,487
Less 27% Homestead and Other Average Exemptions	<u>62,231</u>
Total Taxable Value	<b>\$ 168,256</b>

HCDE Proposed Tax Rate \$ 0.005195 per \$100 valuation

**\$168,256** / \$100= **\$1,683** x \$.005195 = **\$8.74** Total Property Tax Due Per Year \$100

It is estimated that for Fiscal Year 2018, the homeowner / taxpayer will have to pay \$8.74 per year for an average appraised valued home.

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



**PROJECTED DEBT**

The Department issued Harris County Department of Education Public Facilities Corporation Lease Revenue Bonds, Series 2016 in the amount of \$7 million on August 30, 2016 with closing on November 2016. The Department prepared a needs assessment for a new AB West School (the “School”). The total project cost for the construction of the school is estimated at \$12 million, of which \$5 million will come from the general fund balance, and \$7 million financed through the sale of lease-revenue bonds.

For fiscal year 2017-2018 HCDE has no plans to issue new bonds. No new debt is projected in the current budget.



## BUDGET DEVELOPMENT PROCESS

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

The Governmental Finance Officers Association (“GFOA”) has established some requirements for the Fiscal Year 17-18 Budget Certification process. The purpose is to integrate the financial process with the academic evaluation to make the budget an engaging activity for all stakeholders such as principals, teachers, community and students. The process includes several steps:

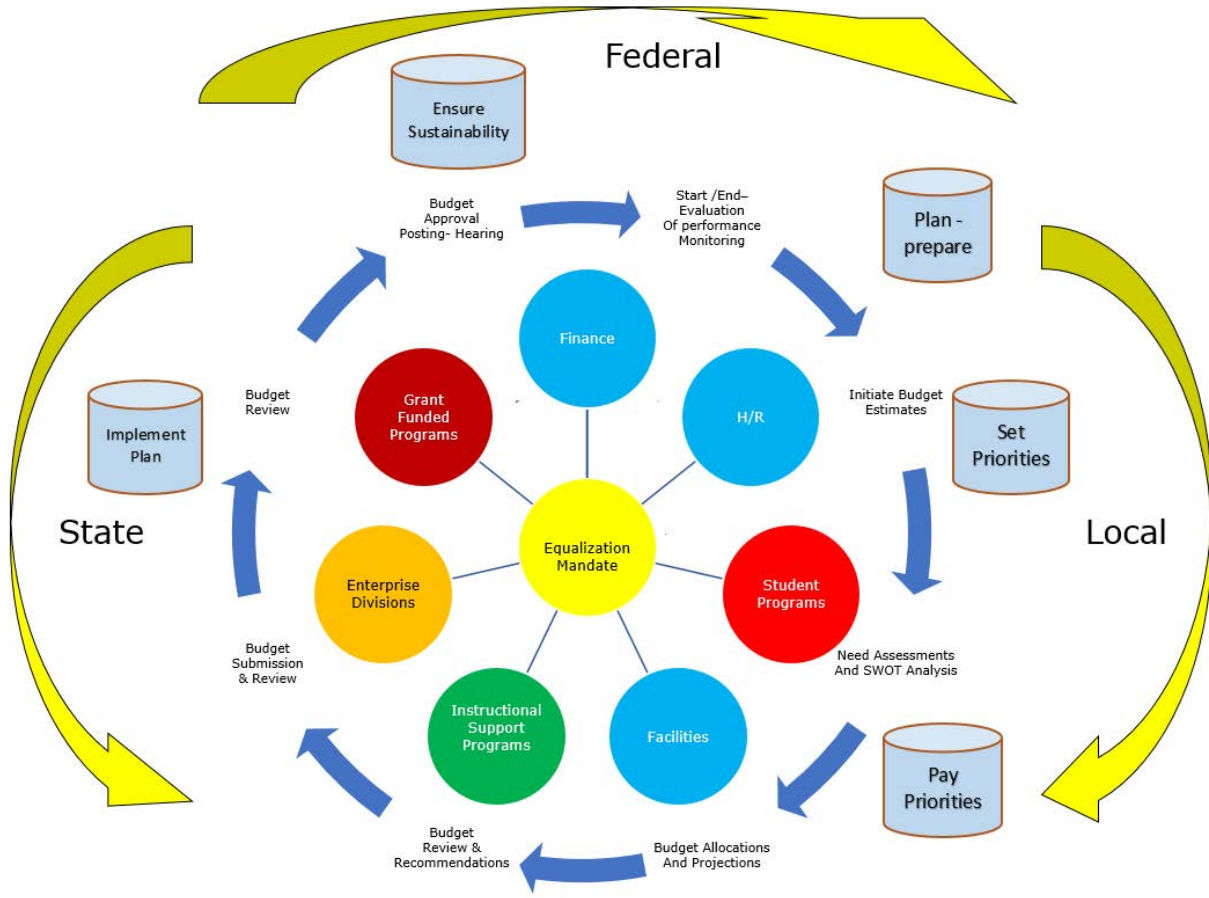
- What are the student learning goals
- What is preventing the institution from reaching the goals
- What are the best strategies to reach the goals
- How to pay for the strategies
- How to prioritize the strategies over the long term, and,
- How to create a financial strategic financial plan

HCDE implemented two new elements in the Budget Planning Process. The GAP Analysis and the Academic Return On Investment (“AROI”).

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

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

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



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

## ACCOUNTABILITY SYSTEM

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

### 1.- SERVICE DELIVERY

#### Program Services

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

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

#### Support Services

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

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

## 2.- CLIENT SATISFACTION

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

The client satisfaction objective has a mandated benchmark of 90% for all divisions. The level of satisfaction is based on surveys with one of two response scales depending on the type of division. Program service and Enterprise divisions use a 4 point scale with 1 = strongly disagree and 4 = strongly agree in which respondents need to score a 3 or higher to indicate “satisfied”. Internal support divisions use surveys with a six point scale 1 = completely Disagree/ Dissatisfied and 6 = Completely Agree/Satisfied in which respondents need to score a 4 or higher to indicate “satisfied”. Both scales conform to industry standards with the 6 point scale used to better capture variability in the responses.<sup>1</sup>

## 3.- OUTCOMES

Outcomes are the core of any program evaluation. Programs exist for the benefit or effect they promote for clients, district/entity, or HCDE. With the diversity of services provided by HCDE, the specific outcome assessed varies greatly, as does the method and measure. Even though, the gold standard to assess program effects is the experimental or comparison design, these designs are not usually feasible to implement in a practice environment. In lieu of rigorous experimentation, objectives are supported by a theory of change and are written to be compatible with one of two general types of designs:

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

(2) *Change Designs:* A pretest-posttest design to estimate the amount of change in a group of clients that has occurred over a given period. Some divisions specified a certain average amount of change; others specified a statistically significant change. Note that conclusions cannot be drawn about the *cause* of the change, just that change did occur<sup>2</sup>.

## 4.- FINANCIAL EFFECTIVENESS

Program serving divisions are required to be revenue-generating. That is, these divisions are not expected to rely solely upon HCDE tax revenues for support. Rather, they are expected to receive funds from external sources for most of their operations. The source of revenues may be from fee-for-services (i.e. workshops, sliding scale), member dues, job order contracting, cooperative purchasing, grants, and contracts.

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

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<sup>1</sup> DeVellis, R.F. (2012). *Scale development: Theory and applications*. Los Angeles, CA: Sage Publications.

<sup>2</sup> A change can occur for many reasons in addition to a possible effect of the program; history, maturation, regression, testing effects are all technical terms for the alternative causes for an observed change.

## COMMUNITY PROFILE



Harris County is the third largest county in the United States and houses the fourth largest city in the nation. Its county seat is Houston Texas, also the fourth largest city in the nation. Within a big city comes a diverse population. Houston has among the youngest populations in the nation. The city has the third largest Hispanic and third largest Mexican population in the United States. Houston has something for everyone from attending a ball game to visiting an art museum. Harris County spans over 1,778 square miles. At 655 square miles, the city limits of Houston could contain the cities of New York, Washington, DC, Boston, San Francisco, Seattle, Minneapolis and Miami. Everything is bigger in Texas!

### Local History

Harris County was originally settled in 1824 and named after an early settler, John Richardson Harris. Houston was incorporated on June 5, 1837 and named after then President of the Republic of Texas — former General Sam Houston — who had commanded at the Battle of San Jacinto, which took place 25 miles (40 km) east of where the city was established. The burgeoning port and railroad industry, combined with oil discovery in 1901, has induced continual surges in the city's population. In the mid-twentieth century, Houston became the home of the Texas Medical Center — the world's largest concentration of healthcare and research institutions — and NASA's Johnson Space Center, where the Mission Control Center is located.

### Population

The Harris County Commissioners Court estimated in January 2016 the county population in nearly 4.6 million, in year 2000 it was 3.4 million and in 2010 population was 4,1, an increase of over 75%. If Harris County was a state, it would rank 26th in population. In Harris County, there are over 41 incorporated cities. Below are the top populated cities in Harris County.



Source: 2014 Kinder Institute Survey

Population—Harris County	
Total Population	4,589,928
Houston	2,254,546
Pasadena	153,351
Baytown	71,854
LaPorte	35,086
Deer Park	33,782
Bellaire	18,593
South Houston	17,463
Humble	15,561
West University Place	15,516

Harris County has been called the single most ethnically and culturally diverse large metropolitan region in the nation.

#### Race & Ethnicity

White	30%
Hispanic	42%
African American	16%
Asian	7%
Other	5%

Source: Texas Association of Counties, The County Information Program, Harris County Profile, 2016



## Education

Harris County independent school districts operate with the basic premise that every child can and should learn. Harris County has many educational opportunities from distinguished school districts to prominent colleges and universities. The U.S. Census Bureau reported that 2,923,982 of the population are 25 years of age or older from which 79% have at least a high school degree, 29.5% have some college.



Harris County area has 25 independent school districts.

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

## Economic Characteristics — Houston

According to “The 35<sup>th</sup> Annual Kinder Houston Area Survey” (1), by the Rice University (Rice Kinder Institute for urban Research), conducted during the first quarter of 2015, unemployment in Harris County reduced from 8.4% in February 2011 to 4.7% in February 2016. The unemployment rate for the nation during the same month was 5.0 percent. The Texas Workforce Commission reports for 2016 a 5.3% unemployment for Harris County. The Federal Reserve Bank reports Harris County unemployment rate of 4.9 for July 2017.

The Greater Houston Partnership reports The Economy at a Glance, in its Volume 26 Number 9 of September 2017 that the Energy Sector is recovering with Rig Count increasing 90% compared to last year and crude price in the high \$40s per barrel (WTI price) \$48 is expected for the rest of the year. Crude price is expected to stay in the low \$50s during 2018. Foreign trade is reported as less robust than last year as a drop in tonnage consequence of hurricane Harvey and debris in the water, this reflects less cargo crossing the port. Growth in employment and housing are expected also as consequence of Harvey.

## Employers

Houston’s employment base has become increasingly diverse. In the past, the economic base was dominated by energy-related businesses with nearly 85 percent of all jobs in those sectors. Today nearly half of all jobs are in non-energy fields, such as business services, technology, aero- space, medicine and manufacturing. Houston is home to 20 Fortune 500 Companies. Known as the Bayou City for its waterway system, Houston thrives because it is a great place to work and a great place to live.

### Largest Houston Area Employers

More than 20,000 Employees

H-E-B

Memorial Hermann Health System

University of Texas MD Anderson

Houston Methodist

Walmart

From 10,000 to 19,999 Employees

United Airlines

Exxon Mobil Corporation

Shell Oil Company

Kroger Company

Schlumberger Limited

UTMB Health

Landry’s

Source : Greater Houston Partnership, Houston 2014 Facts



## Tourism

More than 31 million people visit the greater Houston area on a yearly basis, Houston has many interesting places to visit. Top Attractions include:

- Space Center Houston Museum District:
- Museum of Natural Science
- Museum of Health
- Holocaust Museum
- Contemporary Arts Museum
- Museum of Fine Arts
- Children's Museum
- Galleria Mall
- Houston Zoo
- Kemah
- Boardwalk
- Sports Arenas: Minute Maid Park, NRG Park, Toyota Center



## Fun Fact

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

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

## Recreation

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

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

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

Houston also has a variety of collegiate teams:

- Rice University Owls
- University of Houston Cougars
- Texas Southern University Tigers



## NATURAL DISASTER AFFECTS THE COMMUNITY – HURRICANE HARVEY

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On Saturday August 26<sup>th</sup>, 2017 Hurricane Harvey made landfall in Texas near Rockport. It was a category 4 with 130 mph winds. Harvey went in land and then back to do a U-turn and re-enter on Texas land on Wednesday August 30<sup>th</sup>, near the Louisiana border. During these days Harvey dumped 30 to 52 inches of rain which for some areas it represented more rain in five days than the normal rain the region would receive in a 12 month period. Media reported 82 fatalities in Harris County due to Harvey. Rescues of people and pets amounted to 122,331 including 5,249 animals. Some of the data comes from the Texas Department of Public Safety's Division of Emergency Management.

In terms of economic impact, the Harvey ranks as the second most costly in U.S. history. The Greater Houston Partnership estimates \$97 Billion including property damage and output. The number of single-family homes affected in the Harris County area with major damages are 14,546 and with minor damages are 34,962, 815 homes destroyed (Texas Department of Public Safety), and 56,905 homes are reported to have been affected but habitable without repairs. FEMA reports about half a million registrations for assistance in the Houston Metro area from which 347,643 are from Harris County. In terms of vehicles affected, the Greater Houston Partnership estimates at least 300,000 vehicles damaged.

For Harris County Department of Education, Harvey affected approximately 60 employees, whom suffered floating and property damages. Out of 33 buildings from where HCDE operates, Harvey affected 7 of them. The major damages occurred in AB East School and Fortis Academy. Because of this situation, HCDE Board of Trustees had an Emergency Board Meeting on September 1, 2017 in the lobby of the Administration Building when Mr. Louis D. Evans, III, Board President called the meeting to order with six of the Trustees present and one appeared via telephone. In a vote 7 to 0, the Board adopted a Resolution declaring emergency under Texas Education Code Section 44.031(h) and delegating authority to Superintendent to procure and to contract for goods and services necessary to repair and remediate storm damage. At the time of the preparation of this document, the total cost for remediation and repairs is estimated at \$400,000.

The Department's offices were closed from August 26<sup>th</sup> until September 7<sup>th</sup>, but all personnel required to maintain or prevent further damages, or to keep moving information to our customers (Records Management) or searching for vendors to repair damages (Choice) or even to run payroll for all HCDE employees, responded to the call to be back at their posts before September the 7<sup>th</sup>.

As a result of the heavy rains, water affected some facilities: Fortis Academy, AB East School and the Reagan Building and various Head Start centers. The Department has issued contracts totaling \$145,000 to remediate damages by the water, and it is projected that another \$300,000 will be required to replace sheetrock, carpets and other items damaged during the storm.

Post Harvey, HCDE's Superintendent created a "HCDE Hurricane Harvey Recovery Giving Fund" that allowed HCDE employees to make a post-tax contribution as a payroll deduction through November 30, 2017. Contributions, which are tax deductible, will be sent to the Education Foundation of Harris County, which will distribute the funds to HCDE employees directly affected by the hurricane and related flooding.

In terms of recovery, the fourth quarter 2017 will probably reflect a jump in sales of furniture, appliances, clothing, cars and other due to Harvey. Same with construction tools and materials. This will probably be a one-time jump. Although, Constructing companies have reported skilled labor shortages, labor force migration from near cities or states may help the re-building be short, if not, the reconstruction process may be slower than expected. Houston's economy did not suffer a big impact, except for the closing of some refineries for a short period that affected gasoline prices for a couple of weeks while production came back into normal levels.

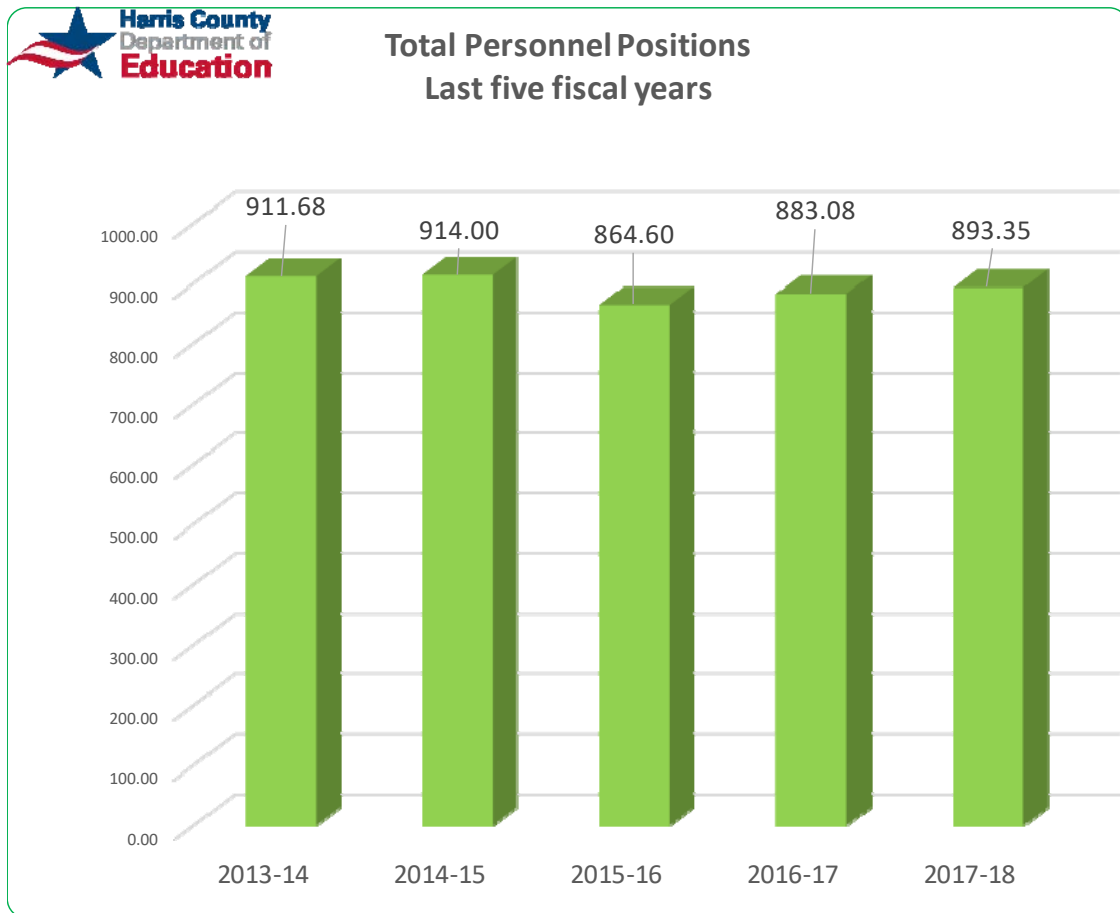


## HUMAN RESOURCES SECTION

The Superintendent shall develop and recommend a pay system for all Department personnel to the Board of Trustees for adoption. The pay system shall be designed to provide appropriate pay for the assessed worth of jobs. The system shall consist of pay range structures for the following employee groups: management, professional, certified instructional, clerical/paraprofessional, and technical. The system shall be designed and administered to accomplish the following:

- Remain competitive with appropriate labor markets for the various categories of personnel.
- Recognize the levels of skill, effort, and responsibility required of different jobs.
- Be fiscally controlled and cost effective.

In the following pages, the salary schedule procedures and the employee benefits are disclosed. Also, the personnel positions by fund comparing the last five years are included. A description of each position with the level, number of days of work per year, number of positions and totals are included by division or program.



# SALARY SCHEDULE PROCEDURES

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## ADMINISTRATIVE PROCEDURES

### 1. DESCRIPTION OF PAY SYSTEMS

#### 1.1 Purpose and Authority

Employee pay systems are designed and administered for the purpose of attracting and retaining qualified employees to achieve the goals of the Department. The Superintendent is responsible for the development, maintenance, and administration of employee pay systems in accordance with Board policies and administrative procedures.

#### 1.2 Minimum Pay Requirements

Certified classroom teachers, librarians, registered nurses, and counselors will be paid no less than the state minimum salary schedule based on creditable experience. Experience will be credited according to the commissioner's rules on creditable service (19 TAC 153.1021). Local salaries for these employees will be determined annually after Board approval of the pay increase budget. Non-exempt employees will be paid no less than the current minimum wage in accordance with the federal Fair Labor Standards Act (FLSA).

#### 1.3 Pay Plans

The Department will maintain position classification and pay range structures for all jobs. Jobs will be grouped into position classifications and pay range structures in the following categories: (1) managers, (2) professionals, (3) certified teachers, (4) clerical and paraprofessional, (5) maintenance and operations, and (6) technical.

Each job will be assigned to a pay grade that determines the minimum to maximum pay range for the position. Pay ranges are set to be competitive with the relevant job market for benchmark positions. Jobs are assigned to pay grades on the basis of the following factors: (1) job qualifications and required skills; (2) job duties and responsibilities defined by the Department; and (3) competitive job market prices.

No employee will be paid more than the maximum rate for his/her pay grade unless the employee was earning more than that amount prior to the adoption of the pay plan. Pay ranges are reviewed annually and should be adjusted as needed. Employee salaries will advance through the pay range based upon the general pay increase budget approved by the Board each year.

### 2. JOB CLASSIFICATION

#### 2.1 Purpose and Authority

Job classification determines the assigned pay range for a job. Job classification is based on an assessment of job requirements and assigned duties. Jobs are compared and classified on the basis of the following factors: knowledge and skill requirements, complexity of assigned duties, job accountability, and working conditions. The Human Resources division will collect job information, evaluate jobs for classification purposes, and recommend pay-grade assignments. The Superintendent has final authority concerning job classifications.

#### 2.2 Reclassification of Current Positions

A job reclassification occurs when the same position is moved to a higher or lower pay grade. An upward or downward job reclassification will result in greater or lesser potential for pay advancement over time. Jobs may be reclassified for a number of different reasons. Those reasons include a significant and sustained increase or decrease in job duties and responsibilities assigned by the supervisor, a need to improve internal pay equity with other related jobs, or a significant change in the external job market.

### **2.3 Salary Adjustments for Job Reclassification**

1. If the job is reclassified upward due to a significant and sustained increase in assigned job duties and responsibilities, the reclassification will be treated as a promotion. Refer to procedures on promotion increases (section 8.2).
2. If the job is reclassified to improve internal equity with other related jobs and there is no significant and sustained increase in assigned duties, there will be no immediate pay increase. Future earnings will be higher as a result of placement in a higher pay range. Employees will not be paid less than the minimum of the new pay range.
3. If the job is reclassified due to a change in the external job market, special equity adjustments may be made at the direction of the Superintendent. Refer to procedures on individual equity adjustments (section 6.0).
4. If the job is reclassified downward due to a decrease in duties and responsibilities assigned, the employee's pay may be reduced at the direction of the Superintendent. In this case, the reclassification will be treated as a demotion. Refer to procedures on pay adjustments for demotion (section 9.2).

### **2.4 Procedures for Job Classification Review**

Review of job classifications must be initiated by the job supervisor. Reviews will be conducted as follows:

1. The immediate supervisor may request a job classification review according to the schedule and procedures designated by the Human Resources division.
2. The supervisor must submit a completed reclassification request form to the Human Resources division.
3. The Human Resources division will review the request form, obtaining additional job information if necessary. Additional information may be obtained by requesting a job analysis questionnaire, by interviewing the supervisor and/or employee(s), or by visiting the work site for observation.
4. The Human Resources division will re-evaluate the job against other benchmark jobs using standard compensable job factors.
5. The Human Resources division will prepare a written recommendation for pay grade assignment for the Superintendent's review.
6. The Human Resources division will notify the supervisor and the employee of the pay grade assignment after the Superintendent's review and approval.

### **2.5 Classification of New Positions**

New positions must have a written job description. The Human Resources division will recommend to the Superintendent the pay grade classification of new positions based on the job description and consultation with the job supervisor. New positions must be classified in the pay system prior to hiring new employees.

## **3. BASE PAY FOR EXEMPT AND NON-EXEMPT EMPLOYEES**

### **3.1 Classification of Positions as Exempt or Non-exempt**

All jobs will be classified as exempt or non-exempt in accordance with the requirements of the federal Fair Labor Standards Act (FLSA). The Human Resources division will determine the classification of each position based on a description of assigned job duties and the method of compensation. In order to be exempt, the employee's primary duties must fall under one of three types of exemption: executive, administrative, or professional, as defined under the FLSA, and the employee must be compensated on a salary basis. All employees who do not meet the legal requirements for exemption are classified as non-exempt.

### **3.2 Salary Basis**

All full-time employees are paid on a salary basis for their annual employment period. Payment on a salary basis means that employees are paid a fixed sum for the job, which amount is paid out in equal installments. Exempt employees do not receive overtime compensation. Employees who are non-exempt will receive overtime compensation as described in section 4.0.

### **3.3 Prorating Pay for Reduced Work Year**

Salaries will be adjusted proportionately for employees who work less than full time or less than a full year.

## **4. OVERTIME COMPENSATION**

### **4.1 Overtime Defined**

Non-exempt employees who work more than 40 hours in a workweek of seven consecutive days are entitled to overtime compensation for time worked over 40 hours. Exempt employees (i.e., professional, administrative, and executive) are not entitled to overtime compensation.

An employee's regular work schedule may be adjusted during the week to limit or eliminate overtime. The Department's workweek begins at 12:01 a.m. on Monday and ends at 12:00 midnight on the following Sunday. Overtime must be paid or accrued as compensatory time on the regular payday for the period in which the overtime workweek ended. Every workweek stands alone and different workweeks cannot be consolidated or averaged.

### **4.2 Time Records**

Weekly time records will be maintained on all non-exempt personnel on forms approved by the Department. Records will indicate all hours worked each week, including compensatory time earned and used. Weekly time records must be verified by the supervisor and submitted to payroll on designated dates. Official weekly time records shall be maintained in the central payroll office for all non-exempt personnel. All payroll records, including time records, shall be maintained for a period of three years, and shall be made available for inspection by government authorities on request. Failure to maintain accurate records of hours worked may result in disciplinary actions.

### **4.3 Authorization of Overtime**

All overtime worked must be approved by a supervisor in advance. Supervisors are responsible for preventing unauthorized overtime. Employees who work unauthorized overtime may be subject to disciplinary action. Supervisors of non-exempt employees must ensure that employees understand how they will be compensated for overtime (compensatory time off or cash) prior to the employee working overtime hours. Overtime pay requirements cannot be waived by voluntary agreement between the Department and the employee and the employee cannot "donate" overtime or agree to be paid at reduced rates.

### **4.4 Compensation for Overtime**

Compensation for overtime hours will be awarded at 1½ times the regular rate. Compensation may be given in compensatory time off or paid in the regularly scheduled paycheck.

### **4.5 Use of Compensatory Time**

Compensatory time may be accumulated up to a maximum limit of 40 hours including time-and-a-half rates. Employees who have accrued compensatory time must use that time before using other accrued leave. Compensatory time accrued must be used or paid before the end of each fiscal year. All unused compensatory time will be paid before the beginning of the new fiscal period.

## **5. GENERAL PAY INCREASES**

### **5.1 Eligibility for General Pay Increase**

Employee salaries and wages will be reviewed annually for adjustment. General pay increases are given to employees to reward continued service to the Department. An employee's performance must be satisfactory to receive a pay increase unless exceptions are granted by the Board.

To be eligible for a general pay increase, 12-month employees must be employed by May 1 of the immediately preceding school year, 11-month employees must be employed by April 1, and 10-month employees must be employed by March 1.

## 5.2 Pay Increase Budget

The Superintendent will recommend a total budget amount for general pay increases as part of the annual budget process. Budget recommendations for general pay increases will be based on available revenue, changes in minimum pay laws, competitive job markets, and Department compensation objectives. Employee pay increases will be based on the budget approved by the Board.

## 5.3 General Pay Increase Calculation

General pay increases will be calculated for each employee by applying a percent increase approved by the Board to the midpoint of each employee's pay range. All employees who are in the same pay range will receive the same pay increase.

*Example:*

Range Midpoint x Percent Increase = Pay Increase

- Pay range midpoint for pay grade 5 is \$12.50 per hour
- Pay increase budget approved by the Board is 5 percent
- Hourly pay increase for all employees in pay grade 5 is  $\$12.50 \times .05 = .63$
- An hourly employee in pay grade 5 is earning \$11.50 per hour
- Employee's new hourly wage is  $\$11.50 + .63 = \$12.13$

No employee's pay will be increased beyond the maximum of their assigned pay range unless a special adjustment is approved by the Superintendent.

## 5.4 Head Start Cost of Living Adjustments

HCDE Head Start employees receive Cost of Living Adjustments (COLA) from the Texas Department of Health and Human Services. Notice of the approved increase is generally received mid-calendar year. The COLA is effective January of the current budget year. In other words, the increase is usually retroactive, dating back to January 1 of the current year. In order to receive the COLA when the increase is applied to the payroll, an employee must be currently employed with the Head Start division.

Example: If increases are calculated and applied to the September 15th payroll, then the employee must be a current employee in the Head Start division on this date. If employment is terminated (voluntary or involuntary), or if the employee transfers to another division prior to this date, then the employee is not eligible to receive the COLA.

## 6. INDIVIDUAL EQUITY ADJUSTMENTS

The Superintendent may make special equity adjustments to individual employee salaries to correct identified internal or external pay equity problems. Equity adjustments are made only on as-needed basis at the direction of the Superintendent. Equity adjustments may be made to retain an employee who is at risk due to competitive pay problems; to correct an internal pay inequity; or to compensate an employee for a significant change in job responsibilities that do not result in a job classification change.

## 7. PLACEMENT OF NEW EMPLOYEES

### 7.1 Certified Teachers

Hiring rates for certified teachers will be based on years of creditable service as defined by state regulations. Service credit awarded to new hires will not exceed 20 years. Salary schedules will be prepared annually to illustrate salary placement by years of service. Salary schedules for certified teachers are subject to change each year and should not be used to predict future salaries.

### 7.2 Other Employees

Hiring rates for all other employees will be determined individually based on each person's job-related qualifications. Hiring rates should be sensitive to internal equity concerns of other employees in the same job. Starting salaries that are above the midpoint may be offered only for hard-to-fill positions with approval of the Superintendent. The Human Resources division will recommend starting salaries for new hires.

## **8. PROMOTION INCREASES**

### **8.1 Promotion Defined**

A promotion occurs when an employee is assigned to a different job in a higher pay range. Pay adjustments for promotions will begin with the effective date of the new assignment. For promotions that take effect at the beginning of a school year, the standard promotion increase includes any general increase granted by the Board. If an employee moves to a different job in a different pay structure (example: from auxiliary to professional group), then the pay adjustment will be treated as placement of a new employee (see section 7.0).

### **8.2 Promotion Increase**

A promotion increase is based on an employee's current base pay less any stipends paid for supplemental duties. The Human Resources Director will determine salary placement for a promotion. Consideration will be given to the pay of other employees in the same position to maintain internal pay equity. No employee will be paid less than the minimum or more than the maximum of the new pay range.

## **9. DEMOTION**

### **9.1 Demotion Defined**

A demotion occurs when an employee is reassigned to a different job at a lower pay grade level. Demotions may be voluntary or involuntary. Position reclassification or general salary structure changes are not considered demotions.

### **9.2 Pay Adjustments for Demotion**

A reduction in pay as a result of a demotion will be made at the discretion of the Superintendent. When a pay reduction is made for a demotion, the employee's base pay rate will be reduced. The pay adjustment for demotion will begin with the effective date of the new assignment. Pay adjustments may also be made for a longer or shorter work year if associated with the change in assignment.

## **10. ADJUSTING PAY-RANGE STRUCTURES**

### **10.1 Review of Pay Ranges**

The Superintendent will review pay-range structures annually and make adjustments as needed.

### **10.2 Amount of Structure Adjustment**

Pay structures should be adjusted by an equal percent factor. The amount of percent adjustment made to the pay range control points (minimum, midpoint, maximum) should be less than the percent increase budgeted for pay raises. After the pay increase budget is established, the Superintendent will determine the appropriate amount of adjustment for pay range structures in the Department.

### **10.3 Structure Adjustment Procedure**

To adjust a pay range structure, the adjustment factor will be applied to the midpoint of each pay range. The minimum and maximum rates of each range will then be recalculated off of the adjusted midpoint to preserve the structure. Adjustments to pay ranges should be made prior to the calculation of general pay increases.

*Example: Illustrated procedure for a range offset of 20 percent from midpoints*

	<u>Unadjusted Minimum</u> (80% of midpoint)	<u>Unadjusted Midpoint</u>	<u>Unadjusted Maximum</u> (120% of midpoint)
<b>Unadjusted Pay Range</b>	\$2,400	\$3,000	\$3,600
	<u>Unadjusted Minimum</u> (80% of midpoint)	<u>Unadjusted Midpoint</u> (by 2%)	<u>Unadjusted Maximum</u> (120% of midpoint)
<b>Adjusted Pay Range</b>	\$2,448	\$3,060	\$3,600

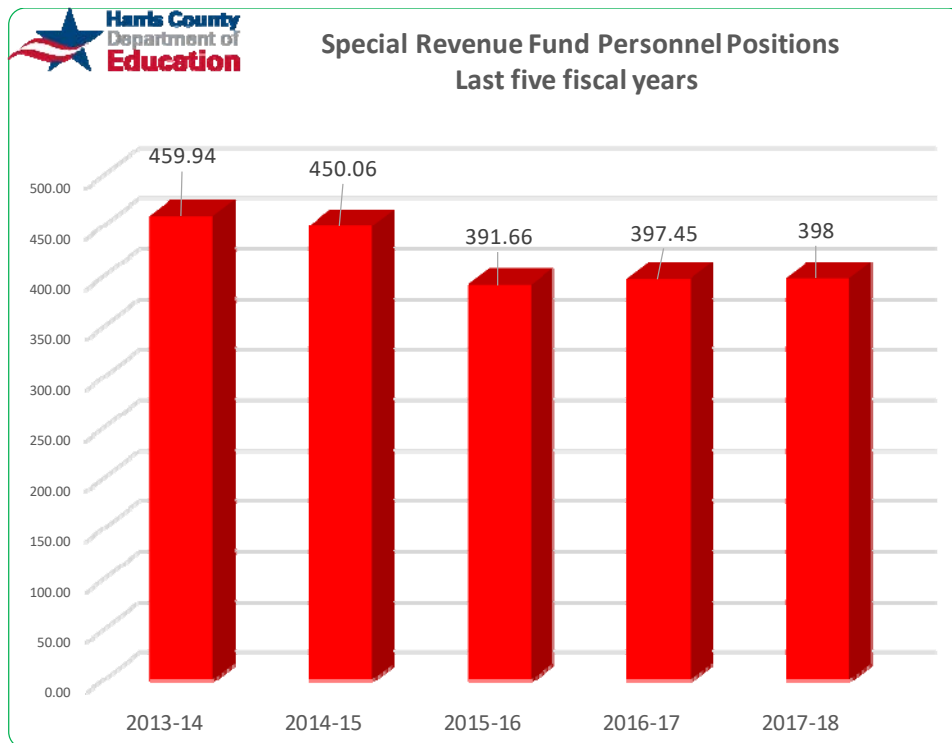
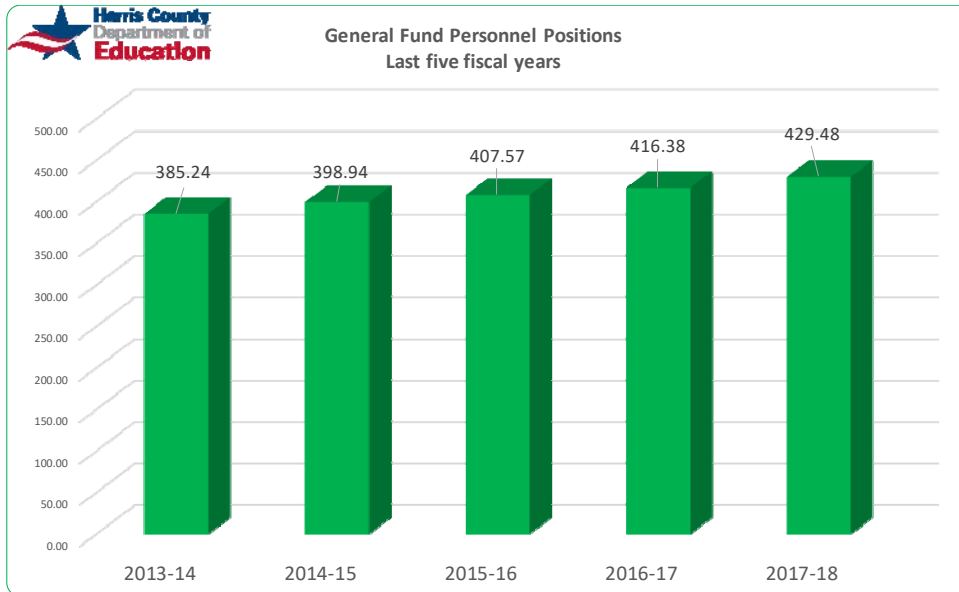
## 11. STIPENDS AND ALLOWANCES

A stipend shall not be paid to an employee unless it is part of the Board of Trustees' approved Salary Schedule for certified instructional teachers, transition specialists, counselors, and assistant principals. All of the following recommendations for employee stipends must be made directly to the Board: certification, additional work duties, added assignments, or any other requests. The superintendent is only authorized to provide allowances to employees for cell phones and travel.

## PERSONNEL POSITIONS BY FUND

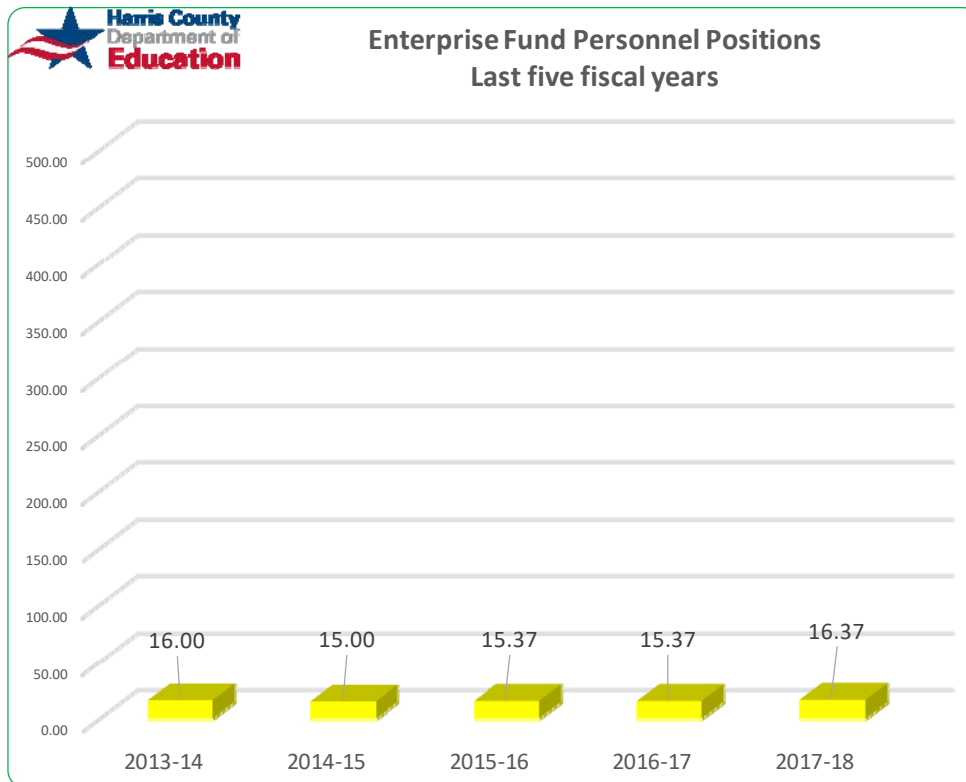
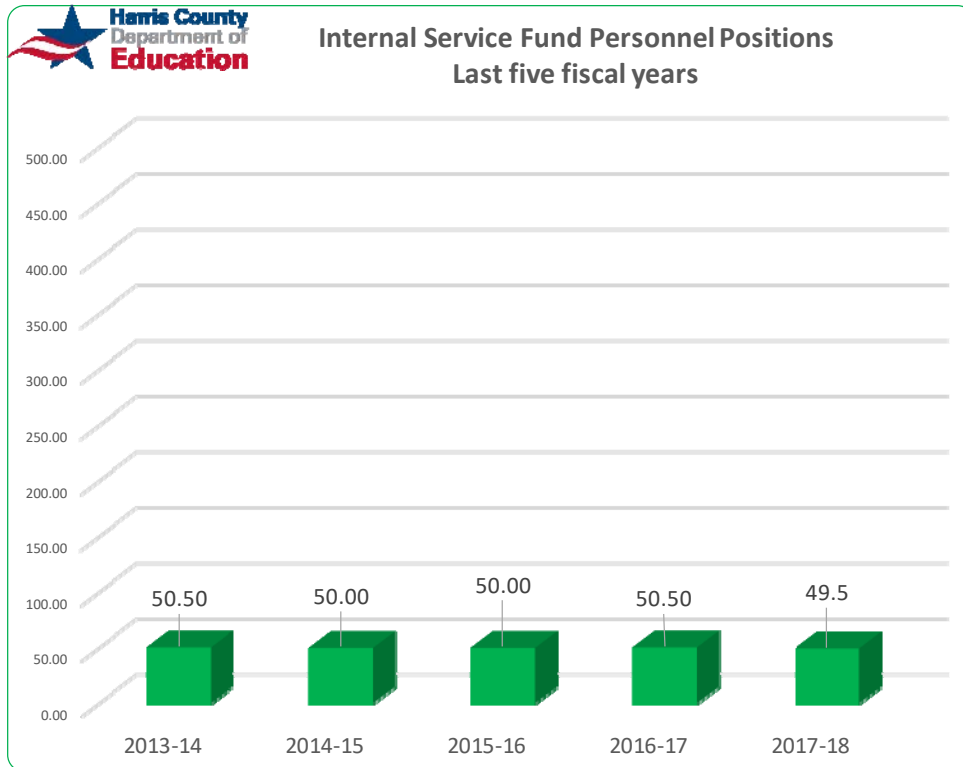
The number of employees by fund will be presented in the following charts. They will be followed by a section with more detailed information with the position level, number of working days in the year and the number of positions through the Department. Administrative salary schedules will accompany this sub-section.

The number of positions for the General Fund and Special Revenue Fund in the last 5 years are:





The number of positions for the Internal Service Fund and the Enterprise Fund are:



# Harris County Department of Education

FY 2017-2018

## Personnel Positions-General Fund

BM NO.	DIVISION/BUDGET	2013-14	2014-15	2015-16	2016-17	2017-18
131	Academic and Behavior School East	43.10	47.60	52.50	57.40	59.40
132	Academic and Behavior School West	43.90	46.40	48.50	53.00	54.00
201	Adult Education	0.00	0.50	0.50	0.00	0.00
011	Asst. Superintendent for Academic Support	1.50	2.00	2.00	2.00	2.00
012	Asst. Superintendent for Education & Enrichment	2.00	2.00	2.00	2.00	2.00
010	Board of Trustees	0.50	0.50	0.50	0.50	0.50
050	Business Support Services	15.50	15.50	16.50	16.50	16.50
923	Center for Grants Development	6.00	6.00	6.00	6.00	6.00
005	Center for Safe & Secure Schools	3.50	3.50	4.00	3.00	3.00
093	Chief Information Officer	1.00	1.00	1.00	1.00	1.00
092	Client Engagement	4.00	4.00	4.63	4.63	4.63
925	Communications and Creative Services	6.00	6.00	9.00	9.00	8.00
014	Educator Certification and Professional Development	3.14	3.14	3.64	5.50	5.50
086	Facilities-Construction	1.00	1.00	1.00	1.00	2.00
970	Highpoint School East	29.50	32.00	32.00	36.60	36.60
971	Highpoint School North	24.50	27.00	16.00	7.33	0.00
030	Human Resources	10.00	9.50	10.00	10.00	10.00
955	Purchasing Support Services	6.00	6.00	6.00	6.00	6.00
954	Records Management Services	12.00	12.00	13.00	13.00	14.00
800	Recovery High School	0.00		0.00	0.00	10.00
924	Research and Evaluation Institute	6.00	6.00	6.00	7.00	7.00
111	School-Based Therapy Services	121.80	124.00	132.00	138.30	140.35
051	School Governance and Fiscal Accountability	0.50	0.00	0.00	0.00	0.00
501	Schools	4.00	4.00	4.00	4.00	4.00
940	Special Assistant to the Superintendent	0.00	1.00	1.00	1.00	2.00
001	Superintendent's Office	2.00	1.50	1.50	1.50	1.50
304	Teaching and Learning Center-Bilingual	1.34	1.34	1.34	0.75	0.75
190	Teaching and Learning Center-Digital Education and Inno	3.00	3.00	3.00	1.70	1.70
091	Teaching and Learning Center-Digital Learning	1.00	0.00	0.00	0.00	0.00
109	Teaching and Learning Center-Digital Learning	0.00	0.00	0.00	0.30	0.30
301	Teaching and Learning Center-Division wide	1.00	1.00	1.00	0.60	0.60
309	Teaching and Learning Center-Early Childhood	1.25	1.25	1.25	1.60	1.60
307	Teaching and Learning Center-English Language Arts	1.17	1.17	1.17	0.85	0.85
302	Teaching and Learning Center-Mathematics	1.33	1.33	1.33	1.65	1.65
312	Teaching and Learning Centers-Scholastic Arts & Writing	0.33	0.33	0.83	0.85	0.85
303	Teaching and Learning Center-Science	1.33	1.33	1.33	1.65	1.65
308	Teaching and Learning Center-Social Studies	1.50	1.50	1.50	0.85	0.85
314	Teaching and Learning Center-Speaker Series	0.00	0.00	0.00	0.85	0.85
313	Teaching and Learning Center-Special Education	0.55	0.55	0.55	0.85	0.85
090	Technology Support Services	24.00	24.00	21.00	21.00	21.00
	<b>Total</b>	<b>385.24</b>	<b>398.94</b>	<b>407.57</b>	<b>419.76</b>	<b>429.48</b>

**Harris County Department of Education**  
 FY 2017-2018  
 Personnel Positions-Special Revenue Funds (Grants)

BM NO.	DIVISION/BUDGET	2013-14	2014-15	2015-16	2016-17	2017-18
201	Adult Education	104.20	78.70	70.30	75.25	74.00
014	Alternative Certification	0.86	0.86	0.86	0.00	0.00
922	Center for Afterschool, Summer and Expanded Learning	13.00	13.00	25.00	22.20	24.00
112	Early Childhood Intervention - Keep Pace	74.63	82.00	0.00	0.00	0.00
901	Head Start	235.25	258.50	279.50	285.00	286.00
205	Texas LEARNS	15.00	0.00	0.00	0.00	0.00
091	Texas Virtual School Network	17.00	17.00	16.00	15.00	14.00
	<b>Total</b>	<b>459.94</b>	<b>450.06</b>	<b>391.66</b>	<b>397.45</b>	<b>398.00</b>

Personnel Positions-Internal Service Fund

BM NO.	DIVISION/BUDGET	2013-14	2014-15	2015-16	2016-17	2017-18
083	Facility Support Services	39.50	39.00	39.00	39.50	38.50
084	Facility Support Services-Operations	11.00	11.00	11.00	11.00	11.00
	<b>Total</b>	<b>50.50</b>	<b>50.00</b>	<b>50.00</b>	<b>50.50</b>	<b>49.50</b>

Personnel Positions-Enterprise Fund

BM NO.	DIVISION/BUDGET	2013-14	2014-15	2015-16	2016-17	2017-18
089	Facilities-Choice Partners	16.00	15.00	15.37	15.37	16.37
	<b>Total</b>	<b>16.00</b>	<b>15.00</b>	<b>15.37</b>	<b>15.37</b>	<b>16.37</b>

<b>POSITIONS BY FUND</b>		2013-14	2014-15	2015-16	2016-17	2017-18
	Total General Fund Positions	385.24	398.94	407.57	419.76	429.48
	Total Special Revenue Fund Positions	459.94	450.06	391.66	397.45	398.00
	Total Internal Service Fund Positions	50.50	50.00	50.00	50.50	49.50
	Total Enterprise Fund Positions	16.00	15.00	15.37	15.37	16.37
	<b>TOTAL HCDE FTE POSITIONS</b>	<b>911.68</b>	<b>914.00</b>	<b>864.60</b>	<b>883.08</b>	<b>893.35</b>

**Harris County Department of Education  
Full-time Personnel Positions for FY 2017-2018  
General Fund**

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
<b>Academic and Behavior School East (Schools)</b>				<b>59.40</b>
Principal	A-7	240	1.00	
Assistant Principal	A-5	210	2.00	
Counselor	P-2	200	1.00	
Licensed Specialist in School Psychology	P-2	200	0.50	
School Nurse	P-1	213	1.40	
Board Certified Behavior Analyst	teach sched	200	0.50	
Teacher	teach sched	191	22.00	
Transition Specialist	teach sched	200	2.00	
Secretary	S-4	240	1.00	
Educational Aide I, II, III	I-1, 2, 3	191	22.00	
Campus Clerk	S-2	210	1.00	
Food Service Clerk	O-2	191	1.00	
Substitute (Permanent/Long Term)	sub sched	178	4.00	
<b>Academic and Behavior School West (Schools)</b>				<b>54.00</b>
Principal	A-7	240	1.00	
Assistant Principal	A-5	210	2.00	
Counselor	P-2	200	1.00	
Licensed Specialist in School Psychology	P-2	200	0.50	
School Nurse	P-1	213	1.00	
Teacher	teach sched	191	20.00	
Transition Specialist	teach sched	200	2.00	
Board Certified Behavior Analyst	teach sched	200	0.50	
Secretary	S-4	240	1.00	
Educational Aide I, II, III	I-1, 2, 3	191	21.00	
Campus Clerk	S-2	210	1.00	
Substitute (Permanent/Long Term)	sub sched	178	3.00	
<b>Assistant Superintendent for Academic Support</b>				<b>2.00</b>
Assistant Superintendent	A-10	240	1.00	
Executive Assistant	S-6	240	1.00	
<b>Assistant Superintendent for Education and Enrichment</b>				<b>2.00</b>
Assistant Superintendent	A-10	240	1.00	
Executive Assistant	S-6	240	1.00	
<b>Board of Trustees</b>				<b>0.50</b>
Senior Executive Assistant	S-7	240	0.50	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
<b>Business Support Services</b>				<b>16.50</b>
Assistant Superintendent	A-10	240	1.00	
Chief Accounting Officer	A-7	240	1.00	
Accounting and Reporting Officer	A-5	240	0.50	
Accounting Manager	A-5	240	1.00	
Budget and Investment Analyst	A-5	240	1.00	
Senior Accountant	A-5	240	1.00	
Staff Accountant	A-3	240	2.00	
Junior Staff Accountant	A-1	240	1.00	
Executive Assistant	S-6	240	1.00	
Accounts Payable Specialist	S-5	240	3.00	
Accounts Receivable Specialist	S-5	240	1.00	
Grant Accounting Specialist	S-5	240	1.00	
Payroll Specialist	S-5	240	2.00	
<b>Center for Grants Development</b>				<b>6.00</b>
Director	A-7	240	1.00	
Manager	A-4	240	1.00	
Specialist	A-4	240	1.00	
Coordinator	A-3	240	1.00	
Development Associate	A-2	240	1.00	
Secretary	S-4	240	1.00	
<b>Center for Safe &amp; Secure Schools</b>				<b>3.00</b>
Director	A-6	240	1.00	
School Safety Solutions Specialist	A-4	240	1.00	
Secretary	S-4	240	1.00	
<b>Chief Information Officer (Technology)</b>				<b>1.00</b>
Chief Information Officer	A-9	240	1.00	
<b>Client Engagement</b>				<b>4.63</b>
Director	A-7	240	1.00	
Membership Manager	A-4	240	0.63	
Coordinator - Client Engagement	A-3	240	1.00	
Coordinator - Client Technology	T-3	240	1.00	
Administrative Assistant	S-5	240	1.00	
<b>Communications and Creative Services</b>				<b>8.00</b>
Director	A-7	240	1.00	
Manager	A-4	240	1.00	
Communication & Community Engagement	A-3	240	1.00	
Coordinator - Digital Content	A-3	240	1.00	
Multimedia Manager	T-4	240	1.00	
Multimedia Specialist	T-2	240	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Graphic Designer	T-2	240	2.00	
<b>Educator Certification and Professional Advancement</b>				<b>5.50</b>
Director	A-7	240	1.00	
Curriculum and Compliance Officer	A-6	240	1.00	
Leadership Advancement Officer	A-6	240	1.00	
Grants Development Manager	A-4	210	1.00	
Secretary	S-4	240	1.50	
<b>Facilities - Construction</b>				<b>2.00</b>
Director	A-6	240	1.00	
Secretary to Director	S-4	240	1.00	
<b>Highpoint East School (Schools)</b>				<b>36.60</b>
Principal	A-7	240	1.00	
Assistant Principal	A-5	210	2.00	
Counselor	P-2	200	1.00	
Transition Specialist	teach sched	200	3.00	
School Nurse	P-1	191	1.60	
Teacher	teach sched	191	17.00	
Secretary	S-4	240	1.00	
Educational Aide I, II, III	I-1, 2, 3	191	5.00	
Campus Clerk	S-2	210	2.00	
Substitute (Permanent/Long Term)	sub sched	178	3.00	
<b>Human Resources</b>				<b>10.00</b>
Executive Director	A-9	240	1.00	
Assistant Director	A-5	240	1.00	
Benefits Coordinator	A-3	240	1.00	
Human Resources Coordinator	A-3	240	3.00	
Human Resources Generalist	A-3	240	1.00	
Administrative Assistant	S-5	240	1.00	
Benefits Assistant	C-4	240	1.00	
Human Resources Clerk	C-3	240	1.00	
<b>Purchasing Support Services</b>				<b>6.00</b>
Director	A-7	240	1.00	
Assistant Director	A-5	240	1.00	
Procurement Coordinator	A-3	240	2.00	
Purchasing Specialist	S-5	240	1.00	
Quality Assurance Specialist	S-5	240	1.00	
<b>Records Management Services</b>				<b>14.00</b>
Director	A-6	240	1.00	
Records Operations Manager	A-3	240	1.00	
Senior Records Center Technician	O-6	240	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Customer Support/Imaging Center Supervisor	O-5	240	1.00	
Records Center Technician	O-4	240	5.00	
Microfilm Imaging Clerk	S-4	240	1.00	
Records Management Specialist	S-4	240	1.00	
Customer Support Clerk	S-3	240	1.00	
Imaging Operator	S-3	240	1.00	
Records Clerk	S-3	240	1.00	
<b>Recovery High School</b>				<b>10.00</b>
Principal	A-7	230	1.00	
School Counselor	P-2	200	1.00	
Nurse	P-1	191	1.00	
Teacher	TS	191	5.00	
Campus Clerk	S-2	210	1.00	
Educational Aide	I-3	191	1.00	
<b>Research and Evaluation Institute</b>				<b>7.00</b>
Director	A-7	240	1.00	
Manager	A-4	240	1.00	
Coordinator	A-3	240	4.00	
Secretary	S-4	240	1.00	
<b>School-Based Therapy Services</b>				<b>140.35</b>
Senior Director	A-8	240	1.00	
Manager	P-4	240	4.50	
Manager	P-4	230	1.00	
Manager	P-4	200	2.00	
Field Staff-OT/PT	P-3	180	45.15	
Field Staff-OT/PT	P-3	162	42.30	
Field Staff-Music Therapist	P-1	180	2.40	
Field Staff-Music Therapist	P-1	162	2.00	
Field Staff-COTA/PTA	S-7	240	1.00	
Field Staff-COTA/PTA	S-7	180	20.00	
Field Staff-COTA/PTA	S-7	162	15.00	
Administrative Assistant	S-5	240	1.00	
General Office Clerk	S-4	240	2.00	
Secretary	S-3	240	1.00	
<b>Schools</b>				<b>4.00</b>
Senior Director of School Administration	A-8	240	1.00	
Director - Curriculum and Compliance Services	A-7	240	1.00	
Administrative Assistant	S-5	240	1.00	
General Office Clerk	S-4	240	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
<b>Special Assistant to the Superintendent</b>				<b>2.00</b>
Special Assistant to the Superintendent	A-9	240	1.00	
Public Information and Policy Manager	A-4	240	1.00	
<b>Superintendent's Office</b>				<b>1.50</b>
Superintendent	-	240	1.00	
Senior Executive Assistant	S-7	240	0.50	
<b>The Teaching and Learning Center</b>				<b>12.50</b>
<b>The Teaching and Learning Center-Bilingual Education</b>				<b>0.75</b>
Curriculum Director	A-6	200	0.50	
Secretary to Director/Financial Assistant	S-5	240	0.05	
Secretary	S-4	240	0.20	
<b>The Teaching and Learning Center-Digital Education and Innovation</b>				<b>1.70</b>
Curriculum Director	A-6	240	0.85	
Digital Education and Innovation Specialist	A-4	240	0.85	
<b>The Teaching and Learning Center-Digital Learning</b>				<b>0.30</b>
Curriculum Director	A-6	240	0.15	
Digital Education and Innovation Specialist	A-4	240	0.15	
<b>The Teaching and Learning Center-Division Wide</b>				<b>0.60</b>
Senior Director	A-8	240	0.40	
Secretary to Director/Financial Assistant	S-5	240	0.20	
<b>The Teaching and Learning Center-Early Childhood Winter Conference</b>				<b>1.60</b>
Curriculum Director	A-6	200	0.50	
Secretary to Director/Financial Assistant	S-5	240	0.15	
Secretary	S-4	240	0.10	
Secretary	S-4	240	0.50	
Secretary	S-4	240	0.10	
Secretary	S-4	120	0.25	
<b>The Teaching and Learning Center-English Language Arts</b>				<b>0.85</b>
Senior Director	A-8	240	0.05	
Curriculum Director	A-6	190	0.50	
Secretary to Director/Financial Assistant	S-5	240	0.05	
Secretary	S-4	240	0.25	
<b>The Teaching and Learning Center-Math</b>				<b>1.65</b>
Senior Director	A-8	240	0.10	
Curriculum Director	A-6	190	1.00	



BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Secretary to Director/Financial Assistant	S-5	240	0.10	
Secretary	S-4	240	0.45	
<b>The Teaching and Learning Center-Scholastic Arts &amp; Writing</b>				<b>0.85</b>
Curriculum Director	A-6	200	0.25	
Secretary to Director/Financial Assistant	S-5	240	0.15	
Secretary	S-4	240	0.20	
Secretary	S-4	240	0.25	
<b>The Teaching and Learning Center-Science</b>				<b>1.65</b>
Senior Director	A-8	240	0.10	
Curriculum Director	A-6	200	1.00	
Secretary to Director/Financial Assistant	S-5	240	0.10	
Secretary	S-4	240	0.45	
<b>The Teaching and Learning Center-Social Studies</b>				<b>0.85</b>
Senior Director	A-8	240	0.05	
Curriculum Director	A-6	200	0.50	
Secretary to Director/Financial Assistant	S-5	240	0.05	
Secretary	S-4	240	0.25	
<b>The Teaching and Learning Center-Speaker Series</b>				<b>0.85</b>
Senior Director	A-8	240	0.20	
Curriculum Director	A-6	200	0.25	
Secretary to Director/Financial Assistant	S-5	240	0.10	
Secretary	S-4	240	0.30	
<b>The Teaching and Learning Center-Special Populations</b>				<b>0.85</b>
Senior Director	A-8	240	0.05	
Curriculum Director	A-6	200	0.50	
Secretary to Director/Financial Assistant	S-5	240	0.05	
Secretary	S-4	240	0.25	
<b>Technology Support Services</b>				<b>21.00</b>
Director	T-6	240	1.00	
Application Manager	T-5	240	1.00	
Operations Support Manager	T-5	240	1.00	
Senior Software Developer	T-5	240	1.00	
Senior Systems Analyst	T-5	240	1.00	
Help Desk Manager	T-4	240	1.00	
Quality Assurance Analyst	T-4	240	1.00	
Software Developer	T-4	240	1.00	
Systems Analyst	T-4	240	1.00	
Network Analyst	T-3	240	5.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Application Support Specialist	T-2	240	1.00	
Help Desk Analyst II	T-2	240	2.00	
Help Desk Analyst I	T-1	240	1.00	
Help Desk Technician	T-1	240	2.00	
Administrative Assistant	S-5	240	1.00	

**General Fund - Full Time Equivalent Positions**

**429.48**

**Harris County Department of Education**  
**Full-time Personnel Positions for FY 2017-2018**  
**Special Revenue Fund**

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
<b>Adult Education</b>				<b>74.00</b>
Director	A-7	240	1.00	
Manager	A-5	240	4.00	
Program Coordinator	A-3	240	1.00	
Teacher	A-2	190	2.00	
Secretary to Director	S-4	240	1.00	
Data Clerk	S-3	240	1.00	
General Office Clerk I	S-3	240	8.50	
Receptionist	S-1	240	1.00	
Custodian	O-1	240	1.00	
Aide - Instructional	AES	PT	8.00	
Clerk Tester	AES	PT	0.30	
Counselor	AES	PT	0.50	
Craft Instructor	AES	PT	2.00	
Program Assistant	AES	PT	9.50	
Teacher	AES	PT	33.00	
Tester	AES	PT	0.20	
<b>Center for Afterschool, Summer and Expanded Learning (CASE) for Kids</b>				<b>24.00</b>
Director	A-7	240	1.00	
Assistant Director	A-5	240	2.00	
Manager - Quality	A-4	240	1.00	
Manager - Special Initiatives	A-4	240	1.00	
Data Coordinator	A-3	240	1.00	
Project Coordinator	A-3	240	4.00	
Project-Based Learning Coordinator	A-3	240	1.00	
Research Coordinator	A-3	240	1.00	
Special Events and Promotions Coordinator	A-3	240	1.00	
Coordinator - Programs	A-2	240	7.00	
Administrative Assistant	S-4	240	1.00	
Data and Compliance Clerk	S-4	240	1.00	
Secretary	S-3	240	2.00	
<b>Head Start (Early Head Start) Program Total</b>				<b>286.00</b>
<b>Head Start-Central Office</b>				<b>34.00</b>
Senior Director	A-8	240	1.00	
Assistant Director - Education and Family Services	A-5	240	1.00	
Assistant Director - Operations	A-5	240	1.00	
Manager - Compliance	A-5	240	1.00	
Manager - Education and Special Services	A-5	240	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Manager - Community Partnerships	A-4	240	1.00	
Manager - Nutrition Services	A-4	240	1.00	
Manager - Operations	A-3	240	1.00	
Coordinator - Compliance	A-3	230	1.00	
Coordinator - Education and Special Services	A-3	230	4.00	
Coordinator - Family Services	A-3	230	2.00	
Coordinator - Health Services	A-3	230	2.00	
Coordinator - Nutrition Services	A-3	230	2.00	
Coordinator - Operations	A-3	230	1.00	
Coordinator - Staff Development	A-3	230	1.00	
Coordinator - Data	A-3	230	1.00	
Mental Health Professional	P-2	230	1.00	
Data/Compliance Specialist	S-4	230	1.00	
Financial Assistant	S-4	230	1.00	
Administrative Assistant	S-5	230	1.00	
Secretary	S-4	240	1.00	
Clerk - Data Compliance	S-3	230	1.00	
Clerk - Education and Special Services	S-3	230	1.00	
Clerk - General Office	S-3	230	1.00	
Clerk - Health and Family Services	S-3	230	1.00	
Clerk - Nutrition Services	S-3	230	1.00	
Clerk - Operations	S-3	230	1.00	
Courier	O-2	230	1.00	
<b>Head Start (Early Head Start)-Child Care Partnership</b>				<b>9.50</b>
Director	A-6	240	1.00	
Coordinator - Education and Special Services	A-3	240	2.00	
Coordinator - Family & Community Services	A-3	240	2.00	
Coordinator - Operations	A-3	230	1.00	
Coordinator - Nutrition Services	A-3	230	0.50	
Health Specialist	A-2	240	1.00	
Administrative Assistant	S-4	240	1.00	
Data Compliance Specialist	S-4	230	1.00	
<b>Head Start-Barrett Center</b>				<b>8.00</b>
Center Manager	A-2	230	1.00	
Family Services Provider	A-1	230	1.00	
Teacher	I-4	210	2.00	
Teaching Assistant	I-1	190	3.00	
Cook	O-1	190	1.00	
<b>Head Start-Baytown Center</b>				<b>25.00</b>
Center Manager	A-2	230	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	3.00	
Teacher	I-4	210	7.00	
Teaching Assistant	I-1	190	10.00	
Cook	O-1	190	2.00	
Housekeeper	O-1	190	1.00	
<b>Head Start-Baytown Early Head Start</b>				<b>16.00</b>
Assistant Center Manager	A-1	240	1.00	
Family Services Provider	A-1	240	1.00	
Teacher	I-4	240	12.00	
Cook	O-1	240	1.00	
Housekeeper	O-1	240	1.00	
<b>Head Start-Channelview Center</b>				<b>19.00</b>
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	5.00	
Teaching Assistant	I-1	190	7.00	
Cook	O-1	190	2.00	
Housekeeper	O-1	190	1.00	
<b>Head Start-Compton Center</b>				<b>25.00</b>
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	3.00	
Teacher	I-4	210	7.00	
Teaching Assistant	I-1	190	10.00	
Cook	O-1	190	2.00	
Housekeeper	O-1	190	1.00	
<b>Head Start-Coolwood Center</b>				<b>12.00</b>
Center Manager	P-3	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	1.00	
Teacher	I-4	210	4.00	
Teaching Assistant	I-1	190	3.00	
Cook	O-1	190	1.00	
Housekeeper	O-1	190	1.00	
<b>Head Start-Dogan Center</b>				<b>10.00</b>
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	4.00	
Teaching Assistant	I-1	190	2.00	
<b>Head Start-Fifth Ward Center</b>				<b>15.00</b>
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	4.00	
Teaching Assistant	I-1	190	4.00	
Cook	O-1	190	2.00	
Housekeeper	O-1	190	1.00	
<b>Head Start-Fonwood Center</b>				<b>12.00</b>
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	6.00	
Teaching Assistant	I-1	190	2.00	
<b>Head Start-Humble Center</b>				<b>16.00</b>
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	4.00	
Teaching Assistant	I-1	190	6.00	
Cook	O-1	190	1.00	
Housekeeper	O-1	190	1.00	
<b>Head Start-JD Walker Center</b>				<b>11.50</b>
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	1.00	
Teacher	I-4	210	3.00	
Teaching Assistant	I-1	190	4.00	
Cook	O-1	190	1.00	
Housekeeper	O-1	190	0.50	
<b>Head Start-LaPorte Center</b>				<b>19.00</b>
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	5.00	
Teaching Assistant	I-1	190	7.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Cook	O-1	190	2.00	
Housekeeper	O-1	190	1.00	
<b>Head Start-Pugh Center</b>				<b>11.00</b>
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	4.00	
Teaching Assistant	I-1	190	3.00	
<b>Head Start-San Jacinto Center</b>				<b>3.00</b>
Teacher	I-4	210	1.00	
Family Services Provider	A-1	230	1.00	
Teaching Assistant	I-1	190	1.00	
<b>Head Start-Sheffield Center</b>				<b>25.00</b>
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	3.00	
Teacher	I-4	210	7.00	
Teaching Assistant	I-1	190	10.00	
Cook	O-1	190	2.00	
Housekeeper	O-1	190	1.00	
<b>Head Start-Tidwell Center</b>				<b>15.00</b>
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	4.00	
Teaching Assistant	I-1	190	5.00	
Cook	O-1	190	1.00	
Housekeeper	O-1	190	1.00	
<b>TX Virtual School Network (Technology)</b>				<b>14.00</b>
Director	T-6	240	1.00	
Applications Manager	T-5	240	1.00	
Manager	T-4	240	1.00	
Software Analyst	T-4	240	6.00	
Application Support Specialist	T-2	240	3.00	
Help Desk Analyst I	T-1	240	2.00	

Special Revenue Fund - Full Time Equivalent Positions

**398.00**

**Harris County Department of Education  
Full-time Personnel Positions for FY 2017-2018  
Internal Service Fund**

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
<b>Facility Support Services</b>				<b>38.50</b>
Executive Director	A-9	240	1.00	
Maintenance Director	A-6	240	1.00	
Operations Manager	A-4	240	2.00	
Administrative Assistant	S-5	240	1.00	
Secretary to Director	S-4	240	1.00	
Fixed Assets Clerk	S-4	240	1.00	
Meeting Facilitator	S-3	240	1.00	
Receptionist	S-1	240	2.00	
Maintenance Technician III	O-6	240	6.00	
Utility Craftsman	O-5	240	1.00	
Transportation Technician	O-5	240	1.00	
Maintenance Technician II	O-5	240	2.00	
Maintenance Technician I	O-4	240	3.00	
Maintenance Worker	O-3	240	3.00	
Warehouseman	O-3	240	1.00	
Courier	O-2	240	1.00	
Mail Clerk	O-2	240	1.00	
Parking Monitor	O-2	240	1.50	
Custodian	O-1	240	8.00	
<b>Facility Support Services-Operations</b>				<b>11.00</b>
Custodian-ABC East	O-1	240	3.00	
Custodian-ABC West	O-1	240	2.00	
Custodian-Highpoint East	O-1	240	4.00	
Custodian-Highpoint West	O-1	240	2.00	

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

**49.50**



**Harris County Department of Education  
Full-time Personnel Positions for FY 2017-2018  
Enterprise Fund**

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
<b>Facilities - Choice Partners</b>				<b>16.37</b>
Director	A-7	240	1.00	
Assistant Director	A-5	240	2.00	
Senior Manager of Facilities Planning	A-5	240	1.00	
Client Services Manager	A-4	240	1.00	
Contract Compliance Specialist	A-4	240	1.00	
Contract Manager	A-4	240	3.00	
Membership Manager	A-4	240	0.37	
Contract Coordinator	A-3	240	1.00	
Food Contract Coordinator	A-3	240	1.00	
Contract Specialist	S-5	240	1.00	
Food Contract Assistant	S-4	240	1.00	
General Office Clerk II	S-4	240	1.00	
Contract Clerk	S-3	240	2.00	

**Enterprise Fund - Full Time Equivalent Positions**

**16.37**

## SALARY SCHEDULES

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### Harris County Department of Education

#### FY 2017-2018 Budget Book Administrative Salary Schedule

<b><u>1</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	158.78	194.82	230.86
	<b>210 Days</b>	33,344	40,912	48,480
	<b>230 Days</b>	36,519	44,809	53,098
	<b>240 Days</b>	38,107	46,757	55,406
<u>Job Titles:</u> Assistant Center Manager -- Head Start Family Services Provider -- Head Start Junior Staff Accountant – Business Services				
<b><u>2</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	188.15	230.86	273.57
	<b>190 Days</b>	35,749	43,863	51,978
	<b>230 Days</b>	43,275	53,098	62,921
	<b>240 Days</b>	45,156	55,406	65,657
<u>Job Titles:</u> Associate – Center for Grants Development Center Manager – Head Start Program Coordinator -- CASE Teacher (FT) – Adult Education				

<b>3</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	222.96	273.57	324.18
	<b>190 Days</b>	42,362	51,978	61,594
	<b>230 Days</b>	51,281	62,921	74,561
	<b>240 Days</b>	53,510	65,657	77,803
<u>Job Titles:</u>				
Benefits Coordinator – Human Resources				
Compliance Coordinator – Head Start				
Contract Coordinator – Choice Partners				
Coordinator – Adult Education				
Coordinator – Center for Grants Development				
Coordinator – Client Engagement				
Coordinator – Communications and Creative Services				
Coordinator – Human Resources				
Coordinator – Research and Evaluation Institute				
Data Coordinator – Head Start				
Education and Special Services Coordinator – Head Start				
Family and Community Coordinator – Head Start				
Grant Accountant – Business Services				
Health Services Coordinator – Head Start				
Human Resources Generalist				
Nutrition Services Coordinator – Head Start				
Operations Coordinator – Head Start				
Procurement Coordinator – Purchasing				
Professional Development Coordinator – Head Start				
Project Coordinator - CASE				
Project-Based Learning Coordinator - CASE				
Records Operations Manager				
School Safety Specialist II – Safe and Secure Schools				
Special Events and Promotions Coordinator – CASE				

<b>4</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	272.01	333.76	395.51
	<b>190 Days</b>	51,682	63,414	75,147
	<b>230 Days</b>	62,562	76,765	90,967
	<b>240 Days</b>	65,282	80,102	94,922
<u>Job Titles:</u> Client Services Manager – Choice Partners Community Partnerships Manager – Head Start Compliance Manager – Head Start Contract Compliance Specialist – Choice Partners Contract Manager – Choice Partners Digital Education and Innovation Specialist Grants Development Manager – Educator Certification Grants Development Specialist – Center for Grants Development Manager – Center for Grants Development Manager – Communications and Creative Services Manager – Facilities Manager – Research and Evaluation Institute Membership Manager – Client Engagement Nutrition Manager – Head Start Operations Manager – Head Start Public Information and Policy Manager Quality Manager - CASE Special Initiatives Manager – CASE				

<b>5</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	310.10	380.49	450.88
	<b>210 Days</b>	65,121	79,903	94,685
	<b>230 Days</b>	71,323	87,513	103,702
	<b>240 Days</b>	74,424	91,318	108,211
<u>Job Titles:</u> Accounting Manager – Business Services Assistant Director – Choice Partners Assistant Director – CASE Assistant Director – Head Start Assistant Director – Human Resources Assistant Director – Purchasing Assistant Principal – Schools Budget and Investment Analyst – Business Services Education and Special Services Manager – Head Start Manager – Adult Education School Safety Solutions Specialist – Safe Schools Senior Accountant – Business Services Senior Manager of Facilities Planning – Choice Partners				

<b>6</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	362.19	433.76	505.33
	<b>200 Days</b>	72,438	86,752	101,066
	<b>240 Days</b>	86,926	104,102	121,279
<u>Job Titles:</u> Construction Director – Facilities Curriculum and Compliance Officer – Educator Certification Curriculum Director of English Language Arts Curriculum Director of Innovation Curriculum Director of Mathematics Curriculum Director of Science Curriculum Director of Special Populations Director – Head Start Child Care Partnership Director – Records Management Director – Safe and Secure Schools Director – Teaching and Learning Center Leadership Advancement Officer – Educator Certification Maintenance Director - Facilities				

<b>7</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	412.90	494.49	576.08
	<b>230 Days</b>	94,967	113,733	132,498
	<b>240 Days</b>	99,096	118,678	138,259
<u>Job Titles:</u> Chief Accounting Officer - Business Services Director – Adult Education Director – Center for Grants Development Director – Choice Partners Director – Client Engagement Director – Communications and Creative Services Director – Center for After-school, Summer and Expanded Learning Director – Curriculum and Compliance Services Director – Educator Certification and Professional Advancement Director – Purchasing Director – Research and Evaluation Institute Principal – Schools				

<b>8</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	479.16	563.72	648.28
	<b>240 Days</b>	114,998	135,293	155,587
	<u>Job Titles:</u> Senior Director – Head Start Senior Director – School-Based Therapy Services Senior Director – Schools Senior Director – Teaching and Learning Center			

<b>9</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	546.24	642.64	739.04
	<b>240 Days</b>	131,098	154,234	177,370
	<u>Job Titles:</u> Chief Information Officer - Technology Executive Director - Facilities Executive Director - Human Resources Special Assistant to the Superintendent			

<b>10</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Daily</b>	622.72	732.61	842.50
	<b>240 Days</b>	149,453	175,826	202,200
	<u>Job Titles:</u> Assistant Superintendent – Academic Support Assistant Superintendent - Business Services Assistant Superintendent – Education and Enrichment			

**Harris County Department of Education**  
 FY 2017-2018 Budget Book  
 Professional Support Salary Schedule

<b>1</b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	258.32	310.00	361.68
	<b>162 Days</b>	41,848	50,220	58,592
	<b>180 Days</b>	46,498	55,800	65,102
	<b>191 Days</b>	49,339	59,210	69,081
	<b>213 Days</b>	55,022	66,030	77,038
	<b>219 Days</b>	56,572	67,890	79,208
	<u>Job Titles:</u> Music Therapist Nurse			

<b>2</b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	297.11	356.50	415.89
	<b>162 Days</b>	48,132	57,753	67,374
	<b>180 Days</b>	53,480	64,170	74,860
	<b>200 Days</b>	59,422	71,300	83,178
	<b>230 Days</b>	68,335	81,995	95,655
	<u>Job Titles:</u> Board Certified Behavior Analyst Licensed Specialist in School Psychology Mental Health Professional School Counselor			

<b>3</b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	341.64	409.98	478.32
	<b>162 Days</b>	55,346	66,417	77,488
	<b>180 Days</b>	61,495	73,796	86,098
	<b>240 Days</b>	81,994	98,395	114,797
<u>Job Titles:</u> Occupational Therapist Physical Therapist				

<b>4</b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	392.88	471.48	550.08
	<b>200 Days</b>	78,576	94,296	110,016
	<b>230 Days</b>	90,362	108,440	126,518
	<b>240 Days</b>	94,291	113,155	132,019
	<u>Job Titles:</u> Manager, Therapy Services			

**Harris County Department of Education**  
 FY 2017-2018 Budget Book  
 Technology Salary Schedule

<b>1</b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	183.12	219.30	255.48
	<b>240 Days</b>	43,949	52,632	61,315
	<u>Job Titles:</u> Help Desk Analyst I			

<b>2</b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	221.57	265.35	309.13
	<b>240 Days</b>	53,177	63,684	74,191
	<u>Job Titles:</u> Application Support Specialist Graphic Designer Help Desk Analyst II Multimedia Specialist			

<b>3</b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	276.96	331.69	386.42
	<b>240 Days</b>	66,470	79,606	92,741
	<u>Job Titles:</u> Client Technology Coordinator Network Analyst System Support Specialist			

<b>4</b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	310.19	371.49	432.79
	<b>240 Days</b>	74,446	89,158	103,870
	<u>Job Titles:</u> Manager - Help Desk Manager - Mulitmedia Manager – TX Virtual School Network Software Analyst Software Developer Systems Analyst			



<b><u>5</u></b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	363.13	427.21	491.29
	<b>240 Days</b>	87,151	102,530	117,910
	<u>Job Titles:</u> Senior Software Developer Senior Systems Analyst			

<b><u>6</u></b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	399.44	469.93	540.42
	<b>240 Days</b>	95,866	112,783	129,701
	<u>Job Titles:</u> Manager – Applications Manager – Operations Support			

<b><u>7</u></b>		<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
	<b>Daily</b>	449.72	516.92	584.12
	<b>240 Days</b>	107,933	124,061	140,189
	<u>Job Titles:</u> Director - Technology Support Services Director - TX Virtual School Network			

**Harris County Department of Education**  
 FY 2017-2018 Budget Book  
 Administrative Support Salary Schedule

<b>1</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	12.33	15.42	18.51
	<b>Daily</b>	98.64	123.36	148.08
	<b>240 Days</b>	23,674	29,606	35,539
	<u>Job Titles:</u> Receptionist			

<b>2</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	13.32	16.65	19.98
	<b>Daily</b>	106.56	133.20	159.84
	<b>210 Days</b>	22,378	27,972	33,566
	<b>240 Days</b>	25,574	31,968	38,362
	<u>Job Titles:</u> Campus Clerk			

<b>3</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	14.77	18.46	22.15
	<b>Daily</b>	118.16	147.68	177.20
	<b>230 Days</b>	27,177	33,966	40,756
	<b>240 Days</b>	28,358	35,443	42,528
	<u>Job Titles:</u> Community Partnership Clerk – Head Start Contract Clerk – Choice Partners Customer Service Clerk Data Clerk – Adult Education General Office Clerk I Human Resources Clerk Imaging Operator – Records Management Meeting Facilitator Nutrition Services Clerk – Head Start Operations Clerk – Head Start Secretary – CASE Secretary – School-Based Therapy Services			

<b>4</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	17.06	21.32	25.58
	<b>Daily</b>	136.48	170.56	204.64
	<b>230 Days</b>	31,390	39,229	47,067
	<b>240 Days</b>	32,755	40,934	49,114
<u>Job Titles:</u> Benefits Assistant Data/Compliance Specialist Financial Assistant Fixed Assets Clerk Food Contract Assistant General Office Clerk II Microfilm/Imaging Clerk Records Management Specialist Secretary to Director Secretary to Principal				

<b>5</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	19.13	23.91	28.69
	<b>Daily</b>	153.04	191.28	229.52
	<b>240 Days</b>	36,730	45,907	55,085
<u>Job Titles:</u> Accounts Payable Specialist Accounts Receivable Specialist Administrative Assistant - Executive Director Administrative Assistant - Senior Director Contract Specialist Financial Assistant/Adm Assistant – Senior Director Payroll Specialist Purchasing Specialist Quality Assurance Specialist Senior Grant Accounting Clerk				

<b>6</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	22.00	27.50	33.00
	<b>Daily</b>	176.00	220.00	264.00
	<b>240 Days</b>	42,240	52,800	65,360
	<u>Job Titles:</u> Executive Assistant - Assistant Superintendent			

<b>7</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	25.53	31.91	38.29
	<b>Daily</b>	204.24	255.28	306.32
	<b>162 Days</b>	33,087	41,355	49,624
	<b>180 Days</b>	36,763	45,950	55,138
	<b>240 Days</b>	49,018	61,267	73,517
	<u>Job Titles:</u> Occupational Therapy Assistant Physical Therapist Assistant Senior Executive Assistant - Superintendent			

**Harris County Department of Education**  
 FY 2017-2018 Budget Book  
 Instructional Support Salary Schedule

<b><u>1</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	11.39	14.24	17.09
	<b>Daily</b>	91.12	113.92	136.72
	<b>190 Days</b>	17,313	21,645	25,977
	<b>191 Days</b>	17,404	21,759	26,114
<b>Job Titles:</b> Educational Aide I - Schools Teaching Assistant - Head Start				

<b><u>2</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	12.90	16.12	19.34
	<b>Daily</b>	103.20	128.96	154.72
	<b>191 Days</b>	19,711	24,631	29,552
	<b>210 Days</b>	21,672	27,082	32,491
<b>Job Titles:</b> Educational Aide II - Schools Teacher (CDA) – Early Head Start				

<b><u>3</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	14.62	18.28	21.94
	<b>Daily</b>	116.96	146.24	175.52
	<b>191 Days</b>	22,339	27,932	33,524
<b>Job Titles:</b> Educational Aide III - Schools				

<b><u>4</u></b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	16.86	21.07	25.28
	<b>Daily</b>	134.88	168.56	202.24
	<b>210 Days</b>	28,325	35,398	42,470
<b>Job Titles:</b> Early Childhood Teacher – Early Childhood Head Start Teacher - Head Start				

**Harris County Department of Education**  
 FY 2017-2018 Budget Book  
 Operations Support Salary Schedule

<b>1</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	10.38	12.98	15.58
	<b>Daily</b>	83.04	103.84	124.64
	<b>190 Days</b>	15,778	19,730	23,682
	<b>240 Days</b>	19,930	24,922	29,914
<b>Job Titles:</b> Cook Custodian Housekeeper				

<b>2</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	12.35	15.44	18.53
	<b>Daily</b>	98.80	123.52	148.24
	<b>191 Days</b>	18,871	23,592	28,314
	<b>230 Days</b>	22,724	28,410	34,095
	<b>240 Days</b>	23,712	29,645	35,578
<b>Job Titles:</b> Courier Food Service Clerk Mail Clerk Parking Monitor				

<b>3</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	14.72	18.40	22.08
	<b>Daily</b>	117.76	147.20	176.64
	<b>240 Days</b>	28,262	35,328	42,394
<b>Job Titles:</b> Maintenance Worker Warehouseman				

<b>4</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	17.34	21.68	26.02
	<b>Daily</b>	138.72	173.44	208.16
	<b>240 Days</b>	33,293	41,626	49,958
<b>Job Titles:</b> Maintenance Technician I Records Center Technician				

<b>5</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	20.62	25.78	30.94
	<b>Daily</b>	164.96	206.24	247.52
	<b>240 Days</b>	39,590	49,498	59,405
<b>Job Titles:</b> Maintenance Technician II Customer Support/Imaging Center Supervisor – Records Transportation Technician Utility Craftsman II				

<b>6</b>		<b>MINIMUM</b>	<b>MIDPOINT</b>	<b>MAXIMUM</b>
	<b>Hourly</b>	23.91	29.89	35.87
	<b>Daily</b>	191.28	239.12	286.96
	<b>240 Days</b>	45,907	57,389	68,870
<b>Job Titles:</b> Maintenance Technician III Senior Records Center Technician				

**Harris County Department of Education**  
 FY 2017-2018 Salary Schedule  
 Certified Instructional Staff Salary Schedule

<b>New Hire Certified Teachers</b>	
YEARS EXPERIENCE	191 DAY SALARY
0	\$53,500
1	55,186
2	55,864
3	56,164
4	56,464
5	56,764
6	57,064
7	57,364
8	57,664
9	58,062
10	58,372
11	58,681
12	58,992
13	59,304
14	59,664
15	60,110
16	60,522
17	61,166
18	61,887
19	62,660
20	63,432

<b>Continuing Certified Teachers</b>	
	191 DAY SALARY
Minimum	53,500
Midpoint	64,200
Maximum	74,900

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

This schedule is used for Chapter 21 contract teachers and transition specialists employed in the Schools division.



**Harris County Department of Education**  
 FY 2017-2018 Budget Book  
 Stipends

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

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

A stipend shall not be paid to an employee unless it is part of the Board of Trustees' approved Salary Schedule for certified instructional teachers, counselors, and assistant principals. All of the following recommendations for employee stipends must be made directly to the Board: certification, additional work duties, added assignments, or any other requests.

**Harris County Department of Education**  
 FY 2017-2018 Budget Book  
 Substitutes Pay Chart

<b>LEVEL</b>	<b>POSITION</b>	<b>1-10 DAYS</b>	<b>11-24 DAYS</b>	<b>25+ DAYS</b>
<b>C-1</b>	Educational Aide I	\$60/day	\$65/day	\$70/day
<b>C-2</b>	Educational Aide II	\$65/day	\$70/day	\$75/day
<b>C-3</b>	Educational Aide III	\$70/day	\$75/day	\$80/day
	Teacher (Degree Only)	\$90/day	\$100/day	\$110/day
	Teacher (TX Teacher Certificate)	\$100/day	\$120/day	\$140/day

**Harris County Department of Education**  
 FY 2017-2018 Budget Book  
 Supplemental Salary Chart

<b>Adult Education</b>	
Aide with High School Diploma	\$11.00/hr
Aide with 12 College Credit Hours	\$11.50/hr
Clerk	\$14.00/hr
Counselor	\$35.00/hr
Craft Instructor	\$40.00/hr
Program Assistant	\$28.00/hr
Substitute Teacher	\$20.00/hr
Substitute Tester	\$20.00/hr
Teacher-New Hire	\$22.00/hr
Teacher-After One Full Year	\$23.00/hr
Teacher-After Two Full Years	\$24.00/hr
Teacher-After Three Full Years	\$25.00/hr
Transition Specialist-New Hire	\$22.00/hr
Transition Specialist- After One Full Year	\$23.00/hr
Transition Specialist- After Two Full Years	\$24.00/hr
Transition Specialist- After Three Full Years	\$25.00/hr
<b>Head Start</b>	
Assistant Cook	\$2,000/yr
Early Head Start	\$3,000/yr
Healthy Living Catering/Policy Council	\$2,000/yr
Substitute Teaching Assistant	\$10.00/hr
Teaching Assistant Supplemental Pay	\$1.61/hr
Translator-Policy Council	\$25.00/hr
<b>Special Schools</b>	
Administrator-Summer/Extra Duty Pay	\$27.00/hr
Bus Aide	\$11.00/hr
Counselor-Summer/Extra Duty Pay	\$25.00/hr
Educational Aide-Summer/Extra Duty Pay	\$15.00/hr
Teacher-Summer/Extra Duty Pay	\$25.00/hr
Trainer Pay-Boys Town and Love & Logic	\$35.00/hr

<b>High School Student</b>	
Freshman	\$7.25/hr
Sophomore	\$7.50/hr
Junior	\$8.00/hr
Senior	\$8.50/hr
<b>College Student</b>	
Freshman	\$11.00/hr
Sophomore	\$11.50/hr
Junior	\$12.00/hr
Senior	\$12.50/hr
<b>Teaching and Learning Center</b>	
Curriculum Director	\$50.00/hr

**Harris County Department of Education**  
**FY 2017-2018 Budget Book**  
**Personnel Calendar**  
**Administrative**

<b>A1</b>	<b>Position</b>	<b>Calendar</b>
	Assistant Center Manager -- Head Start	230
	Family Services Provider -- Head Start	230
	Junior Staff Accountant	240

<b>A2</b>	<b>Position</b>	<b>Calendar</b>
	Associate – Center for Grants Development	240
	Center Manger	230
	Program Coordinator – CASE	240
	Teacher – Adult Education	Part-time, 190

<b>A3</b>	<b>Position</b>	<b>Calendar</b>
	Benefits Coordinator - Human Resources	240
	Compliance Coordinator – Head Start	230
	Contract Coordinator – Choice Partners	240
	Coordinator – Adult Education	240
	Coordinator – Center for Grants Development	240
	Coordinator – Client Engagement	240
	Coordinator – Communications and Creative Services	240
	Coordinator – Human Resources	240
	Coordinator – Research and Evaluation Institute	240
	Data Coordinator	230, 240
	Education and Special Services Coordinator -- Head Start	230
	Family and Community Coordinator – Head Start	230
	Grant Accountant – Business Services	240
	Health Services Coordinator -- Head Start	230
	Human Resources Generalist	240
	Nutrition Services Coordinator -- Head Start	230
	Operations Coordinator – Head Start	230
	Procurement Coordinator – Purchasing	240
	Professional Development Coordinator - Head Start	230
	Project Coordinator – CASE	240
	Project-Based Learning Coordinator – CASE	240
	Records Operations Manager	240
	School Safety Specialist	240
	Special Events and Promotions Coordinator – CASE	240

<b>A4</b>	<b>Position</b>	<b>Calendar</b>
	Client Services Manager – Choice Partners	240
	Community Partnerships Manager – Head Start	240
	Compliance Manager – CASE	240
	Contract Compliance Specialist – Choice Partners	240
	Contract Manager -- Choice Partners	240
	Digital Education and Innovation Specialist – TLC	240
	Grants Development Manager – Educator Certification	210
	Grants Development Specialist – Center for Grants Development	240
	Manager – Center for Grants Development	240
	Manager -- Communications and Creative Services	240
	Manager – Facilities	240
	Manager – Research and Evaluation Institute	240
	Membership Manager – Client Engagement	240
	Nutrition Manager – Head Start	240
	Operations Manager – Head Start	230

Public Information and Policy Manager	240
Quality Manager – CASE	240
Special Initiatives Manager – CASE	240

<b>A5</b>	<b>Position</b>	<b>Calendar</b>
	Accounting and Reporting Officer	Part-time
	Accounting Manager – Business Services	240
	Assistant Director – Choice Partners	240
	Assistant Director – CASE	240
	Assistant Director – Head Start	240
	Assistant Director – Human Resources	240
	Assistant Director – Purchasing	240
	Assistant Principal – Schools	210
	Budget and Investment Analyst – Business Services	240
	Education and Special Services Manager – Head Start	240
	Manager – Adult Education	240
	School Safety Solutions Specialist	240
	Senior Accountant – Business Services	240
	Senior Manager of Facilities Planning – Choice Partners	240

<b>A6</b>	<b>Position</b>	<b>Calendar</b>
	Construction Director – Facilities	240
	Curriculum and Compliance Officer – Educator Certification	240
	Curriculum Director of English Language Arts	200
	Curriculum Director of Innovation	240
	Curriculum Director of Mathematics	200
	Curriculum Director of Science	200
	Curriculum Director of Special Populations	200
	Director – Head Start Child Care Partnership	240
	Director – Records Management	240
	Director – Safe and Secure Schools	240
	Director – Teaching and Learning Center	240
	Leadership Advancement Officer – Educator Certification	240
	Maintenance Director – Facilities	240

<b>A7</b>	<b>Position</b>	<b>Calendar</b>
	Chief Accounting Officer - Business Services	240
	Director – Adult Education	240
	Director – Center for Grants Development	240
	Director – Choice Partners	240
	Director – Client Engagement	240
	Director – Communications and Creative Services	240
	Director – Center for After-school, Summer and Expanded Learning	240
	Director – Curriculum and Compliance Services	240
	Director – Educator Certification and Professional Advancement	240
	Director – Purchasing	240
	Director – Research and Evaluation Institute	240
	Principal – Academic and Behavior Schools	240
	Principal – Highpoint	240
	Principal – Recover High School	230

<b>A8</b>	<b>Position</b>	<b>Calendar</b>
	Senior Director – Head Start	240
	Senior Director – School-Based Therapy Services	240
	Senior Director – Schools	240
	Senior Director – Teaching and Learning Center	240

<b>A9</b>	<b>Position</b>	<b>Calendar</b>
	Chief Information Officer	240
	Executive Director – Facilities	240
	Executive Director – Human Resources	240
	Special Assistant to the Superintendent	240

<b>A10</b>	<b>Position</b>	<b>Calendar</b>
	Assistant Superintendent – Academic Support	240
	Assistant Superintendent – Business Services	240
	Assistant Superintendent – Education and Enrichment	240

**Harris County Department of Education**  
 FY 2017-2018 Budget Book  
 Professional Support Calendar

<b>P1</b>	<b>Position</b>	<b>Calendar</b>
	Music Therapist	Part-time, 162, 180
	Nurse	191, 213, 219
<b>P2</b>	<b>Position</b>	<b>Calendar</b>
	Board Certified Behavior Analyst	200
	Licensed Specialist in School Psychology	200
	Mental Health Professional	230
	School Counselor	200
<b>P3</b>	<b>Position</b>	<b>Calendar</b>
	Occupational Therapist	Part-time, 162, 180, 240
	Physical Therapist	Part-time, 162, 180, 240
<b>P4</b>	<b>Position</b>	<b>Calendar</b>
	Manager – Therapy Services	200, 230, 240



**Harris County Department of Education**  
FY 2017-2018 Budget Book  
Certified Teacher Calendar

<b>TS</b>	<b>Position</b>	<b>Calendar</b>
	Teacher	191
	Transition Specialist	200

# Harris County Department of Education

## FY 2017-2018 Budget Book

### Administrative Support Calendar

<b>S1</b>	<b>Position</b>	<b>Calendar</b>
	Receptionist	240

<b>S2</b>	<b>Position</b>	<b>Calendar</b>
	Campus Clerk	210

<b>S3</b>	<b>Position</b>	<b>Calendar</b>
	Community Partnership Clerk – Head Start	230
	Contract Clerk – Choice Partners	240
	Customer Service Clerk	240
	Data Clerk – Adult Education	240
	General Office Clerk	230, 240
	Human Resources Clerk	240
	Imaging Operator – Records Management	240
	Meeting Facilitator	240
	Nutrition Services Clerk – Head Start	230
	Operations Clerk – Head Start	230
	Records Clerk – Records Management	240
	Secretary – CASE	240
	Secretary – School-Based Therapy Services	240

<b>S4</b>	<b>Position</b>	<b>Calendar</b>
	Benefits Assistant	240
	Data/Compliance Specialist	230
	Financial Assistant	230, 240
	Fixed Assets Clerk	240
	Food Contract Assistant	240
	General Office Clerk II	230, 240
	Microfilm/Imaging Clerk	240
	Records Management Specialist	240
	Secretary to Director	240
	Secretary – Head Start	230
	Secretary to Principal	240

<b>S5</b>	<b>Position</b>	<b>Calendar</b>
	Accounts Payable Specialist	240
	Accounts Receivable Specialist	240
	Administrative Assistant - Executive Director	240
	Administrative Assistant - Senior Director	240
	Contract Specialist	240
	Financial Assistant/Secretary to Sr. Director	240
	Payroll Specialist	240
	Purchasing Specialist	240
	Quality Assurance Specialist	240
	Senior Grant Accounting Clerk	240

<b>S6</b>	<b>Position</b>	<b>Calendar</b>
	Executive Assistant - Assistant Superintendent	240

<b>S7</b>	<b>Position</b>	<b>Calendar</b>
	Occupational Therapy Assistant	Part-time, 162, 180, 240
	Physical Therapist Assistant	Part-time, 162, 180, 240
	Senior Executive Assistant – Superintendent	240

**Harris County Department of Education**  
 FY 2017-2018 Budget Book  
 Instructional Support Calendar

<b>I1</b>	<b>Position</b>	<b>Calendar</b>
	Educational Aide I – Schools	191
	Teacher Assistant – Head Start	190
<b>I2</b>	<b>Position</b>	<b>Calendar</b>
	Educational Aide II – Schools	191
	Teacher (CDA) – Head Start	210
<b>I3</b>	<b>Position</b>	<b>Calendar</b>
	Educational Aide III – Schools	191
<b>I4</b>	<b>Position</b>	<b>Calendar</b>
	Early Childhood Teacher – Early Head Start	210
	Teacher – Head Start	210

**Harris County Department of Education**  
 FY 2017-2018 Budget Book  
 Operations Support Calendar

<b>O1</b>	<b>Position</b>	<b>Calendar</b>
	Cook	190
	Custodian	Part-time, 240
	Housekeeper	190
<b>O2</b>	<b>Position</b>	<b>Calendar</b>
	Courier	230, 240
	Food Service Clerk	191
	Mail Clerk	240
	Parking Monitor	Part-time, 240
<b>O3</b>	<b>Position</b>	<b>Calendar</b>
	Maintenance Worker	Part-time, 240
<b>O4</b>	<b>Position</b>	<b>Calendar</b>
	Maintenance Technician I	240
	Records Center Technician	240
<b>O5</b>	<b>Position</b>	<b>Calendar</b>
	Maintenance Technician II	240
	Customer Support/Imaging Center Supervisor	240
	Transportation Technician	240
	Utility Craftsman II	240
<b>O6</b>	<b>Position</b>	<b>Calendar</b>
	Maintenance Technician III	240
	Senior Records Center Technician	240

**Harris County Department of Education**  
 FY 2017-2018 Budget Book  
 Technology Calendar

<b>T1</b>	<b>Position</b>	<b>Calendar</b>
	Help Desk Analyst I	240
<b>T2</b>	<b>Position</b>	<b>Calendar</b>
	Application Support Specialist	240
	Help Desk Analyst II	240
	Graphic Designer	240
	Multimedia Specialist	240
<b>T3</b>	<b>Position</b>	<b>Calendar</b>
	Client Technology Coordinator	240
	Network Analyst	240
	Systems Support Specialist	240
<b>T4</b>	<b>Position</b>	<b>Calendar</b>
	Manager – Help Desk	240
	Manager – Multimedia	240
	Manager – Tx Virtual School Network	240
	Software Analyst	240
	Software Developer	240
	Systems Analyst	240
<b>T5</b>	<b>Position</b>	<b>Calendar</b>
	Senior Software Developer	240
	Senior Systems Analyst	240
<b>T6</b>	<b>Position</b>	<b>Calendar</b>
	Manager – Applications	240
	Manager – Operations Support	240
<b>T7</b>	<b>Position</b>	<b>Calendar</b>
	Director – Technology	240
	Director – Texas Virtual School Network	240

## EMPLOYEE BENEFITS

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### EMPLOYER PAID BENEFITS

#### Employee Assistance Program (EAP)

HCDE's EAP program, called the Alliance Work Partners, provides for eight counseling sessions per issue/per year for benefits eligible employees and their family members. Issues can range from family problems, stress, alcohol/drug abuse, depression, anxiety, legal, and/or financial problems. HCDE pays \$1.84 per month (or \$22.08 annually) per employee.

#### Life Insurance

A basic \$15,000 life and \$15,000 accidental death policy is provided to all benefits eligible employees. HCDE's monthly cost for these policies is \$1.95 (or \$23.40 annually) per employee.

#### Medical Insurance

HCDE participates in the TRS Active Care Plan. Coverage is provided by Aetna. Employees may select coverage under TRS Active Care 1-HD, 2, or Active Care Select for coverage of the Employee, Employee & Spouse, or Employee & Children or Family. All employees working 20 or more hours per week are eligible to enroll and receive employer/state contributions. HCDE contributes \$252.24 per month (or \$3,026.88 annually) for enrollees in all Active Care plans. The state contributions \$75.00 per month (or \$900.00 annually) for enrollees in all Active Care plans.

#### Social Security and Medicare Tax

HCDE participates in both the Teacher Retirement System (TRS) and the Social Security System. Participation is mandatory for all HCDE employees. There is a required employer matching amount for Social Security. The tax rate is 6.2% for Social Security and 1.45% for Medicare tax. The State contributes a matching amount to TRS based on the total annual payments to the system by HCDE employees less an amount that is matched by federal grants.

#### TRS-Care Fee

HCDE pays 0.55% of gross salary of each active TRS contributing employee to TRS-Care, a program designed to cover the medical benefits of HCDE employees upon retirement. There is an employee contribution as well.

#### Unemployment Insurance

HCDE provides unemployment insurance for all employees. HCDE pays a contribution on wages at a rate of 0.39%. Claims are managed by Corporate Cost Control, Inc.

#### Workers Compensation Insurance

All employees are protected by workers compensation insurance. HCDE is partially self-funded with claims managed by Claims Administrative Services. The amount paid is determined by a percentage of the gross wages paid to employees in each of the above classifications. Coverage is provided for three classifications of employees:

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

## **EMPLOYEE OPTIONAL BENEFITS**

### **Flexible Spending Account (FSA)**

Employees may set aside pre-tax money to pay for out-of-pocket medical or dependent care expenses.

### **Health Savings Account (HSA)**

Employees enrolled in the high deductible health plan may set aside pre-tax money to pay for out-of-pocket medical expenses.

### **Life Insurance (Voluntary)**

Full time employees may purchase additional life insurance for themselves and their dependents.

### **Retirement Plan (Voluntary)**

Employees may participate in the 403(b) retirement savings plan and/or a 457 retirement savings plan. In this plan, money is set aside on a pretax basis to be invested in annuities and mutual funds.

### **Vision Coverage**

Coverage includes a routine eye exam, glasses or contact lenses every 12 months.

### **Dental Coverage**

Coverage has two plans to select from and includes routine preventative, restorative and periodontal services.

### **Disability Insurance**

Coverage provides long term salary protection when an employee is unable to work due to a disability.

### **Prepaid Legal**

The plan provides services including wills, power of attorney, living trusts for employees and their spouses, traffic ticket defense (except DUI), contract review, assistance with identity issues, real estate and family matters.

### **Identity Theft Protection**

Coverage has two levels of protection from which to select. Plans include credit monitoring, cyber alert internet surveillance and full service identity restoration.

### **Accident Plan Protection**

Coverage provides for some financial benefit to help with out-of-pocket costs associated with the treatment of or hospitalization for a covered accident.

### **Hospital Indemnity Plan**

Coverage provides for some financial benefit to help with out-of-pocket costs associated with the hospitalization for a covered illness or accident.

### **Auto Club**

Coverage provides emergency roadside assistance. Types of assistance available include: towing of a disabled vehicle, delivery of gas, changing a flat tire or jump starting a battery.



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## OVERVIEW OF DIVISIONS

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This section presents an overview of the divisions in HCDE. Those Divisions that are operational or administrative will have pages presenting the Budget Manager Overview Form and a summary of the financial information. Divisions that are not operational such as “Retirement Leave Benefit Fund” or “ISF Workers Compensation” will not be included in the attached analysis. Divisions are presented according to the Executive Team Leader and in the same order as presented in the Organizational Chart.

Fiscal year 2017-2018 is the eighth year since the department implemented performance based budgeting. The budget process is linked to the Accountability System in that all of the performance objectives and financial measures are made part of the annual budget process. The HCDE goals that were developed in the Strategic Planning Process are also part of the annual budget process. Furthermore, objectives are reviewed and each division is required to develop a SWOT (Strengths, Weaknesses, Opportunities and Threats) Analysis for their division prior to projecting and requesting funding.

The HCDE Accountability System includes four constructs: Service Delivery, Client Satisfaction, Outcomes and Financial. Each division creates objectives in each construct. Each objective is reviewed on a yearly basis and should be completed by the end of the fiscal year.

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

- Program narrative by Division & Budget Manager (BM)
- Division Goals
- Division 2017-2018 Accountability Objectives
- Prior Year Highlights
- HCDE Goals
- Personnel Allocations for the last three years
- Expenditures by Object for the last three years
- Performance Measures for the last three years

The second page is the Trend Analysis of Revenues and Expenditures that was used during the budget process to allocate resources. The form present Revenues and Expenditures for 5 year: Program narrative by Division & Budget Manager (BM)

- Actual figures for three Fiscal Years: 2013-14, 2014-15 and 2015-16
- Projected Budget figures for Fiscal Year 2016-17
- Approved Budget Figures for Fiscal Year 2017-2018

Two ratios are included. Sustainability and Performance Ratio. Each ratio applies according to the type of Division:

1. For Divisions that operate based on receiving revenue due to rendering of services, or receiving grants, a five year performance indicator (Local, Federal and State revenues divided by total expenditures) is calculated to show the historical use of resources. In this case, as an example, if a Division has a Performance Ratio of 90%, it indicates that 90% of the revenue comes from external sources such as local fees, or grants from local, state or federal entities. 10% of the revenues to support its operation comes from local property taxes.
2. For Divisions that operate to provide internal support to other divisions and/or as administrative by nature a five year Sustainability indicator (Local Property Taxes divided by Total Expenditures) is calculated to show the historical use of resources. A Sustainability Ratio of 90% for these Divisions would represent that 90% of the revenues to support the Division come from the local taxes collected by HCDE, and 10% of the revenues come from other sources such as fees or seminars or third party donations.

**Board of Trustees  
010**

**Program Narrative**

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

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

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

The HCDE Accountability System examines 4 constructs or objective categories:

- Service Delivery
- Client Satisfaction
- Outcome effectiveness
- Financial efficiency

**Department Goals**

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

Personnel Allocations				General Operating Fund Expenditures by Object			
				2015/16	2016/17	2017/18	
Position	15/16	16/17	17/18	Actual	Projected	Budget	
Executive Assistant	0.50	0.50	0.50	36,448	39,252	39,558	Payroll
				41,469	70,267	7,613	Contracted Services
				16,472	22,383	22,383	Supplies & Materials
				18,150	48,659	48,659	Other Operating Expenses
				0	0	0	Capital Outlay
				18,943	24,382	23,017	Facility Charges
<b>Total</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>\$131,482</b>	<b>\$204,943</b>	<b>\$141,230</b>	<b>Total Budget</b>

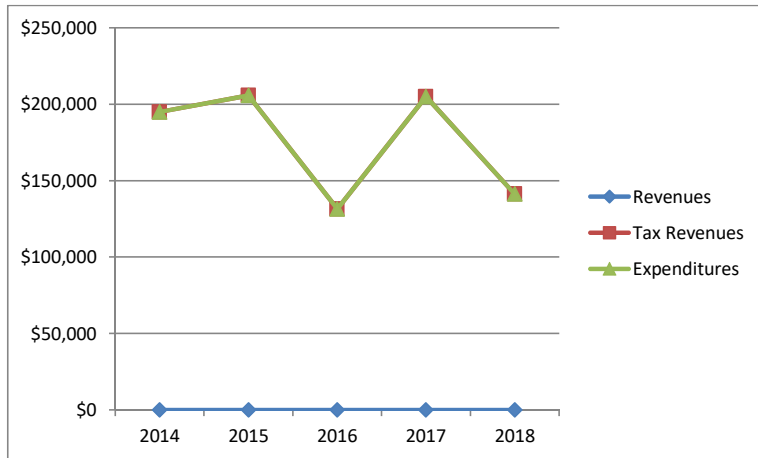
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Board of Trustees**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	\$ 194,851	\$ 205,738	\$ 131,482	\$ 204,943	\$ 141,230
<b>Total REVENUES:</b>	<b>194,851</b>	<b>205,738</b>	<b>131,482</b>	<b>204,943</b>	<b>141,230</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	34,941	38,555	36,448	39,252	39,558
6200 - Contracted Services	104,155	114,002	41,469	70,267	7,613
6300 - Supplies & Materials	14,908	17,352	16,472	22,383	22,383
6400 - Other Operating Costs	21,257	16,430	18,150	48,659	48,659
	<b>175,261</b>	<b>186,339</b>	<b>112,539</b>	<b>180,561</b>	<b>118,213</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	19,590	19,399	18,943	24,382	23,017
<b>Total EXPENDITURES:</b>	<b>\$ 194,851</b>	<b>\$ 205,738</b>	<b>\$ 131,482</b>	<b>\$ 204,943</b>	<b>\$ 141,230</b>

<b>Sustainability Ratio</b>	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%



**Superintendent's Office  
001**

**Program Narrative**

The Superintendent's office is responsible for the coordination of the overall administration of the Department.

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

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

Examines 5 constructs or objective categories:

- Service Delivery
- Client Satisfaction
- Compliance
- Outcome effectiveness
- Financial efficiency

**Division Goals**

Harris County Department of Education will:

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

<b>Personnel Allocations</b>				<b>General Operating Fund Expenditures by Object</b>			
Position	15/16	16/17	17/18		2015/16 <u>Actual</u>	2016/17 <u>Projected</u>	2017/18 <u>Budget</u>
Superintendent	1	1	1	Payroll	320,314	324,959	331,596
Executive Assistant	0.5	0.5	0.5	Contracted Services	26,148	50,157	50,157
				Supplies & Materials	3,761	9,000	8,000
				Other Operating Expenses	17,966	42,034	42,944
				Capital Outlay	0	0	0
				Facility Charges	14,354	18,475	17,441
				Total Budget	\$382,543	\$444,625	\$450,138
<b>Total</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>				

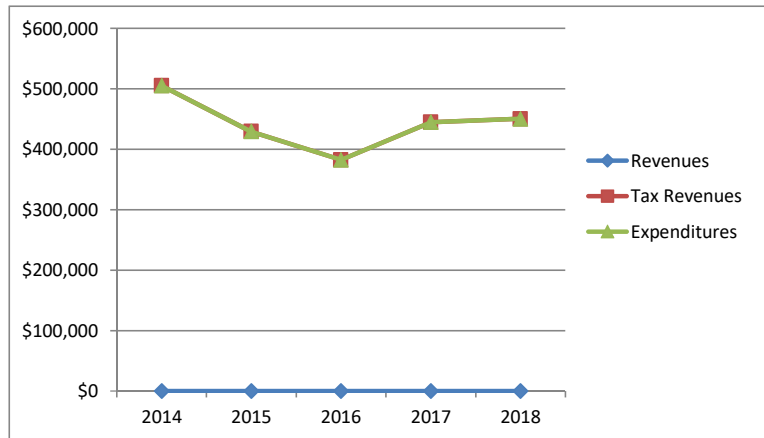
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

Superintendent's Office

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	\$ 505,248	\$ 429,179	\$ 382,543	\$ 444,625	\$ 450,138
<b>Total REVENUES:</b>	505,248	429,179	382,543	444,625	450,138

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	476,279	321,409	320,314	324,959	331,596
6200 - Contracted Services	973	65,732	26,148	50,157	50,157
6300 - Supplies & Materials	3,660	13,216	3,761	9,000	8,000
6400 - Other Operating Costs	9,670	14,123	17,966	42,034	42,944
	490,582	414,480	368,189	426,150	432,697
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	14,666	14,699	14,354	18,475	17,441
<b>Total EXPENDITURES:</b>	\$ 505,248	\$ 429,179	\$ 382,543	\$ 444,625	\$ 450,138

<b>Sustainability Ratio</b>	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%



**Assistant Superintendent – Education and Enrichment  
012**

**Program Narrative**

The Assistant Superintendent oversees Adult Education, Center for Grants Development, Educator Certification Professional Development, Research & Evaluation Institute and The Teaching and Learning Center.

**Division 2017-2018 Objectives**

- Service Delivery Objective  
1. Divisions reporting to me will meet their objectives in this accountability category.
- Client Satisfaction Objective  
2. Divisions reporting to me will meet their objectives in this accountability category.
- Outcomes Objective  
3. Divisions reporting to me will meet their objectives in this accountability category.
- Financial Objective  
4. Divisions reporting to me will meet their objectives in this accountability category.

**Division Goals (enter 1 -3)**

Divisions will meet objectives in the accountability category.

**HCDE Goals**

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
X	X	X		X

**Personnel Allocations**

Position	15/16	16/17	17/18
Assistant Superintendent	1	1	1
Executive Assistant	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

**General Operating Fund Expenditures by Object**

	2015/16	2016/17	2017/18
	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Payroll	230,622	243,346	244,440
Contracted Services	781	1,320	1,320
Supplies & Materials	1,704	2,600	2,600
Other Operating Expenses	10,269	24,195	24,195
Capital Outlay	0	0	0
Facility Charges	6,756	6,870	8,210
<b>Total Budget</b>	<b>250,132</b>	<b>278,331</b>	<b>280,765</b>

**Performance Measures**

	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
% of divisions that met their service delivery objectives.	100%	100%	100%
% of divisions that met their client satisfaction objectives.	100%	100%	100%
% of divisions that met their outcomes objectives.	100%	100%	100%
% of divisions that met their financial effectiveness objectives.	100%	100%	100%

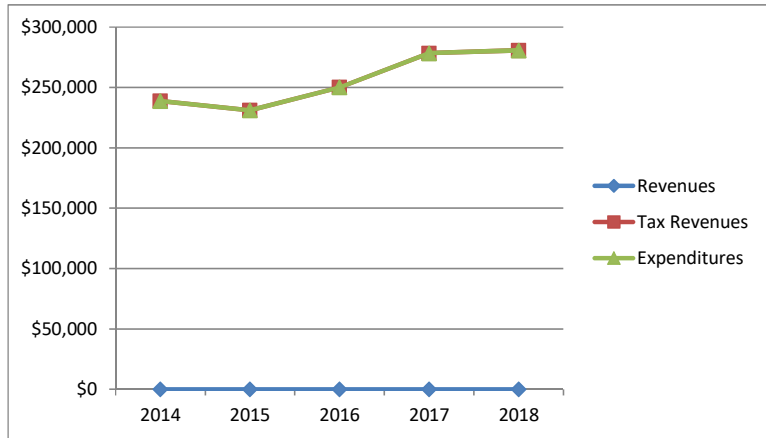
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Assistant Superintendent Education & Enrichment**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	\$ 238,738	\$ 231,125	\$ 250,132	\$ 278,331	\$ 280,765
<b>Total REVENUES:</b>	<b>238,738</b>	<b>231,125</b>	<b>250,132</b>	<b>278,331</b>	<b>280,765</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	225,424	215,474	230,622	243,346	244,440
6200 - Contracted Services	771	912	781	1,320	1,320
6300 - Supplies & Materials	4,141	4,829	1,704	2,600	2,600
6400 - Other Operating Costs	1,499	2,991	10,269	24,195	24,195
	<b>231,835</b>	<b>224,206</b>	<b>243,376</b>	<b>271,461</b>	<b>272,555</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	6,904	6,919	6,756	6,870	8,210
<b>Total EXPENDITURES:</b>	<b>\$ 238,739</b>	<b>\$ 231,125</b>	<b>\$ 250,132</b>	<b>\$ 278,331</b>	<b>\$ 280,765</b>

<b>Sustainability Ratio</b>					
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%



## Center for Safe and Secure Schools 005

<b>Program Narrative</b> The Center for Safe and Secure Schools was created in 1999 at the request of school district superintendents in Harris County. The mandate given was to support their efforts to create and maintain safe and secure learning environments where teachers could teach and students could learn. In the past core services has included the following: Providing campus and District facility safety audits Conducting National Incident Management System Certification Training Conducting Threat Assessment Training Conducting Intruder ology Training This year the Center will expand its safety and security focus to include training that explores alternative options for out of school suspension such Restorative Discipline Practices and Positive Behavior Interventions and Support. The Center will continue to offer the foundational core services that that have been offered since its inception but will possibly do more outsourcing of the school safety audit core services.	<b>Division 2017-2018 Objectives</b> Service Delivery Objective 1. The Center will provide services designed to highlight best practices in school safety and emergency management & operations to 25 Harris County Schools Districts and at least 5 School Districts outside the County. Client Satisfaction Objective 2. 90% of the Center’s clients will be satisfied with services received. Outcomes Objective 3. 70-90% of Center members will be engaged in planning for multi-hazard events and attending professional development opportunities offered by the Center for Safe and Secure Schools. Financial Objective 4. The Center will be 20% self-sustaining.
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<b>Division Goals</b> To provide professional development training around restorative discipline practices and alternative solutions training to address the equity issues in discipline practices in public schools Serve as a clearinghouse of safe school information and best practices with up-to date research based on information on creating and maintaining safe schools. Provide technical assistance to schools and school systems in auditing their efforts in maintaining safe and secure schools. Research and apply for additional funds from private and public agencies and foundations to fund its activities and for long-term sustainability and expansion.	<b>Prior Year Highlights</b> Continued liaison position with HCOEM, HC Public Health and Environmental Services, and membership districts. The CSSS offered evidenced based workshops that received excellent reviews in the areas of: Truancy prevention Restorative Discipline Practices Created and e-newsletter call the “Guardian” that was emailed to Harris County school every other month during the 2016-2017 SY Updated and launched version 3.0 of the Safe School Alerts Notification System Developed emergency management administrative and staff emergency procedures guides for HCDE staff Provide emergency management presentations for all HCDE division staff The CSSS continued to act as a facilitator for providing professional development networking opportunities among HCDE member districts by hosting Quarterly Operations Board Member Meetings, and Quarterly Attendance Share Meetings and offering professional development opportunities for member district staff. Presentations and exhibit opportunities were completed at TASBO, Mid-Winter Conference, and the HCDE’s Vendor Fair
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<b>HCDE Goals</b> <table style="width: 100%; text-align: center;"> <tr> <td style="width: 15%;">Goal 1</td> <td style="width: 15%;">Goal 2</td> <td style="width: 15%;">Goal 3</td> <td style="width: 15%;">Goal 4</td> <td style="width: 15%;">Goal 5</td> </tr> <tr> <td>X</td> <td>X</td> <td>X</td> <td>X</td> <td>X</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4">Personnel Allocations</th> </tr> <tr> <th style="width: 70%;">Position</th> <th style="width: 10%;">15/16</th> <th style="width: 10%;">16/17</th> <th style="width: 10%;">17/18</th> </tr> </thead> <tbody> <tr> <td>Director</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> </tr> <tr> <td>Safety School Specialist</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> </tr> <tr> <td>Coordinator</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Secretary</td> <td style="text-align: center;">0</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: center;"><b>3</b></td> <td style="text-align: center;"><b>4</b></td> <td style="text-align: center;"><b>4</b></td> </tr> </tbody> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X	X	X	X	Personnel Allocations				Position	15/16	16/17	17/18	Director	1	1	1	Safety School Specialist	2	2	2	Coordinator	0	0	0	Secretary	0	1	1	<b>Total</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>General Operating Fund Expenditures by Object</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th style="text-align: center;">2015/16</th> <th style="text-align: center;">2016/17</th> <th style="text-align: center;">2017/18</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Budget</th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td style="text-align: right;">276,175</td> <td style="text-align: right;">271,832</td> <td style="text-align: right;">289,627</td> </tr> <tr> <td>Contracted Services</td> <td style="text-align: right;">137,529</td> <td style="text-align: right;">204,220</td> <td style="text-align: right;">115,855</td> </tr> <tr> <td>Supplies &amp; Materials</td> <td style="text-align: right;">22,246</td> <td style="text-align: right;">9,625</td> <td style="text-align: right;">13,000</td> </tr> <tr> <td>Other Operating Expenses</td> <td style="text-align: right;">27,730</td> <td style="text-align: right;">41,213</td> <td style="text-align: right;">46,550</td> </tr> <tr> <td>Capital Outlay</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">1000</td> </tr> <tr> <td style="padding-left: 20px;">Facility Charges</td> <td style="text-align: right;">9,996</td> <td style="text-align: right;">12,866</td> <td style="text-align: right;">12,146</td> </tr> <tr> <td><b>Total Budget</b></td> <td style="text-align: right;"><b>\$473,676</b></td> <td style="text-align: right;"><b>\$539,756</b></td> <td style="text-align: right;"><b>\$478,178</b></td> </tr> </tbody> </table>		2015/16	2016/17	2017/18	Actual	Projected	Budget	Payroll	276,175	271,832	289,627	Contracted Services	137,529	204,220	115,855	Supplies & Materials	22,246	9,625	13,000	Other Operating Expenses	27,730	41,213	46,550	Capital Outlay	0	0	1000	Facility Charges	9,996	12,866	12,146	<b>Total Budget</b>	<b>\$473,676</b>	<b>\$539,756</b>	<b>\$478,178</b>
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Performance Measures	Actual 2015/16	Projected 2016/17	Projected 2017/18
The Center will provide services to 25 core HCDE member School Districts and at 5 non-member School Districts	90%	90%	90%
Percent of districts participating in professional development such as restorative justice and Positive Behavior Intervention and Supports to improve campus climate.	100%	50%	50%
Percentage of the Center’s members satisfied with services received	100%	100%	90%
Percentage of Center’s budget that will be self-sustaining.	90%	71%	63%



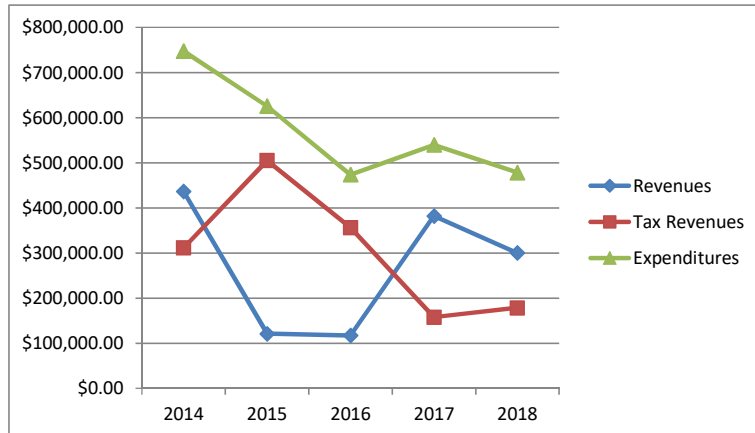
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Center Safe & Secure Schools**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 436,410	\$ 120,735	\$ 117,350	\$ 381,915	\$ 300,000
5740 - Local Revenue-Other	3	-	-	-	-
	<b>436,413</b>	<b>120,735</b>	<b>117,350</b>	<b>381,915</b>	<b>300,000</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	311,388	504,874	356,326	157,841	178,178
<b>Total REVENUES:</b>	<b>747,801</b>	<b>625,609</b>	<b>473,676</b>	<b>539,756</b>	<b>478,178</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	99,195	115,822	276,175	271,832	289,627
6200 - Contracted Services	431,722	164,554	137,529	204,220	115,855
6300 - Supplies & Materials	173,690	301,851	22,246	9,625	13,000
6400 - Other Operating Costs	35,652	33,145	27,730	41,213	46,550
6600 - Capital Assets	-	-	-	-	1,000
	<b>740,259</b>	<b>615,372</b>	<b>463,680</b>	<b>526,890</b>	<b>466,032</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	7,542	10,237	9,996	12,866	12,146
<b>Total EXPENDITURES:</b>	<b>\$ 747,801</b>	<b>\$ 625,609</b>	<b>\$ 473,676</b>	<b>\$ 539,756</b>	<b>\$ 478,178</b>

**Performance Ratio** 58% 19% 25% 71% 63%  
 Total Local, Federal, and State Revenues / Total Expenditures



## Educator Certification and Professional Advancement 014

<b>Program Narrative</b> HCDE Educator Certification and Professional Advancement Division is a state-approved educator preparation and certification entity that recruits, trains, supports, and certifies a cadre of high-quality individuals for both initial level teaching certificates and professional level principal certificates to meet the staffing needs of school districts in Harris County.	<b>Division 2017-2018 Objectives</b> Service Delivery Objective 1. HCDE Teacher ECPA candidates will complete a minimum of 300 clock-hours of coursework and/or training during the year as outlined in Texas Administrative Code, Title 19, Part 7, Chapter 228, Rule §228.35; (2) HCDE Principal ECPA candidates will complete a minimum of 200 clock-hours of coursework and/or training during the year as outlined in Texas Administrative Code, Title 19, Part 7, Chapter 228, Rule §228.35. Client Satisfaction Objective 2. 90% of ECPA candidates will be satisfied with coursework / trainings. Outcomes Objective 3. (1) Educator Certification and Professional Advancement (ECPA) Division will have 80% pass rate on all finishers reported to Texas Education Agency in an annual Accountability System for Educator Preparation (ASEP) report as required by Texas Administrative Code (TAC) Chapter §229.2. (2) ECPA program candidates will show increase in the level of knowledge/skills gained after completion of internship/practicum phase coursework as measured by retrospective surveys. Financial Objective 4. ECPA Division will be 70% self-sustaining.
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<b>Division Goals</b> To provide high quality instruction and support for educators enrolled in our alternative certification programs.  To maintain accreditation statue with Texas Education Agency.	<b>Prior Year Highlights</b> ECPA's Teacher ACP became a sub-recipient of Transition to Teaching Grant (m-NET), a federal 5-year grant funded by U.S. Department of Education Alternative Certification Division's Teachers ACP became a sub-recipient of Transition to Teaching Grant (m-NET), a federal 5-year grant funded by U.S. Department of Education.
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<b>HCDE Goals</b>	<b>General Operating Fund Expenditures by Object</b>																																										
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Performance Measures	Actual 2015/16	Projected 2016/17	Projected 2017/18
State required coursework hours (Teacher/Principal programs)	661/200	661/200	661/200
% Satisfaction with courses	99.1%	90%	90%
% Interns who become state certified (FY14 & FY15) / % pass rate on finishers (FY16)	100%	80%	80%
% self-sustaining	83%	92%	76.8%

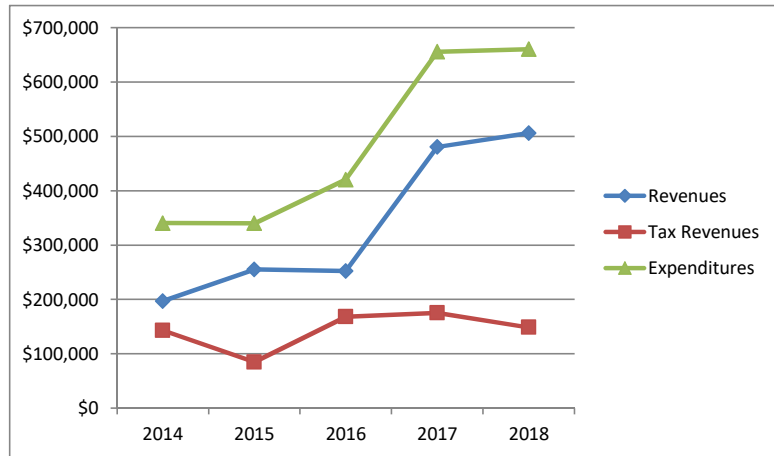
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Educator Certification and  
 Professional Advancement**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 196,902	\$ 255,109	\$ 252,270	\$ 480,575	\$ 506,010
5740 - Local Revenue-Other	120	25	-	-	-
	<b>197,022</b>	<b>255,134</b>	<b>252,270</b>	<b>480,575</b>	<b>506,010</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	143,120	84,729	168,018	175,068	148,475
<b>Total REVENUES:</b>	<b>340,142</b>	<b>339,863</b>	<b>420,288</b>	<b>655,643</b>	<b>654,485</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	184,555	214,387	298,660	509,640	510,699
6200 - Contracted Services	102,783	75,989	78,699	85,060	85,050
6300 - Supplies & Materials	12,374	17,818	13,320	18,484	21,900
6400 - Other Operating Costs	15,834	15,595	13,914	22,256	23,550
	<b>315,546</b>	<b>323,789</b>	<b>404,593</b>	<b>635,440</b>	<b>641,199</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	24,596	16,074	15,695	20,203	19,071
<b>Total EXPENDITURES:</b>	<b>\$ 340,142</b>	<b>\$ 339,863</b>	<b>\$ 420,288</b>	<b>\$ 655,643</b>	<b>\$ 660,270</b>

**Performance Ratio** 58% 75% 60% 73% 77%  
 Total Local, Federal, and State Revenues / Total Expenditures



## Adult Education – Local 201

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
The Adult Education Division provides classes in English as a Second Language, Adult Basic Education, Adult Secondary Education and workforce training to adults in Harris and Liberty counties who need to improve their skills for employment, post-secondary education and community involvement.	<b>Service Delivery Objective</b>
	1. Of our adults with a baseline assessment, 68% will have a progress assessment.
	<b>Client Satisfaction Objective</b>
	2. At least 90% of ABE, ESL, and ASE students surveyed will indicate satisfaction with the program.
	<b>Compliance Objective</b>
	3. 62% of adult students will complete “Beginning Literacy ESL” level by then end of the grant year.
	<b>Financial Objective</b>
	4. Adult Education will be 90% self-sustaining.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
To provide literacy services to undereducated adults.	Division served 8,218 students. 223 students obtained their GEDs and 60 % of students gained at least one level is state assessments. 391 students completed career pathways instruction involving basic and vocational skills.

<b>HCDE Goals</b>	<b>General Operating Fund Expenditures by Object</b>												
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Goal 1	Goal 2	Goal 3	Goal 4	Goal 5									
X	X	X	X										
<b>Personnel Allocations*</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>										
Position													
Director	1	1	1										
Manager	5	5	5										
Coordinator	1	1	1										
Teacher	35	36.2	36.2										
Secretary	16.8	20.3	20.3										
Aide	9.5	9.8	9.8										
Custodian	1	1	1										
Maintenance	1	1	1										
<b>Total</b>	<b>70.30</b>	<b>75.25</b>	<b>75.25</b>										

 |                          | <b>2015/16</b>   | <b>2016/17</b>   | <b>2017/18</b>   | |--------------------------|------------------|------------------|------------------| |                          | <u>Actual</u>    | <u>Projected</u> | <u>Budget</u>    | | Payroll                  | 9,455            | 60,050           | 0                | | Contracted Services      | 1,492            | 3,400            | 2,600            | | Supplies & Materials     | 2,682            | 4,850            | 3,350            | | Other Operating Expenses | 6,947            | 14,480           | 7,050            | | Capital Outlay           | 0                | 0                | 0                | | Facility Charges         | 123,406          | 158,843          | 135,862          | | <b>Total Budget</b>      | <b>\$143,983</b> | <b>\$244,623</b> | <b>\$148,862</b> |   This budget is the general fund budget. The Special Revenue fund is estimated to be \$4,608,512 for FY18 including indirect costs. \* Positions funded by grants. | | |

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Percentage of adults with a progress assessment.	73.7%	70%	72%
Percentage of students satisfied with the program.	94.2%	95%	95%
Percentage of adult students completing “Beginning Literacy ESL”	58.4%	63%	63%
Percentage self-sustaining.	99.7%	99.7%	95%

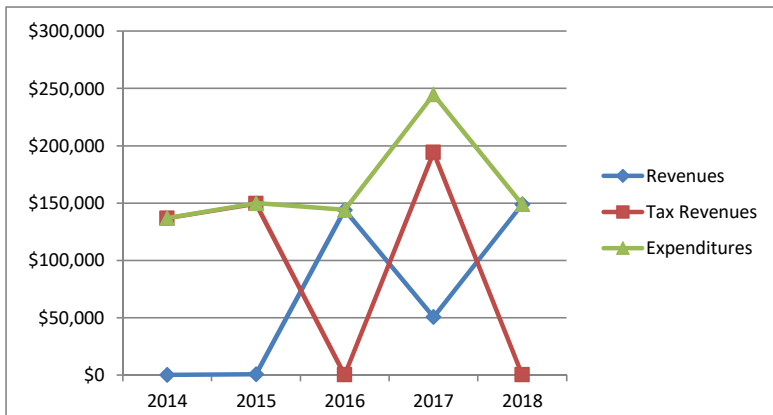
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Adult Education-Local**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5740 - Local Revenue-Other	\$ 162	\$ 544	\$ -	\$ 500	\$ -
5990 - Federal Revenue - Indirect Costs	-	-	143,983	50,000	148,862
	162	544	143,983	50,500	148,862
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	136,664	149,338	-	194,123	-
<b>Total REVENUES:</b>	<b>136,826</b>	<b>149,882</b>	<b>143,983</b>	<b>244,623</b>	<b>148,862</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	996	17,233	9,455	60,050	-
6200 - Contracted Services	2,893	1,650	1,492	3,400	2,600
6300 - Supplies & Materials	1,945	1,051	2,682	4,850	3,350
6400 - Other Operating Costs	4,900	3,570	6,947	17,480	7,050
	10,734	23,505	20,576	85,780	13,000
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	126,092	126,377	123,406	158,843	135,862
<b>Total EXPENDITURES:</b>	<b>\$ 136,826</b>	<b>\$ 149,882</b>	<b>\$ 143,983</b>	<b>\$ 244,623</b>	<b>\$ 148,862</b>

**Performance Ratio** 0% 0% 100% 21% 100%  
 Total Local, Federal, and State Revenues / Total Expenditures



**Center for Grant Development  
923**

**Program Narrative**

The mission of the Center for Grants Development (CGD), the grant resource, is to acquire public and private resources through collaborations with HCDE divisions, local educational agencies and community entities to create, support and/or expand programs that enhance all learners' lives. CGD purpose is to utilize public and private resources efficiently and effectively through designing, directing and implementing diversified funding strategies to support programs within HCDE and Harris County local education agencies. CGD supports HCDE personnel and 25 school districts; and 45+ charters within and surrounding Harris County in their efforts to locate and obtain funds that forward new programs, or enhance or expand existing programs. CDG focuses broadly on federal, state, local and private grants, including corporate and foundation giving. CDG also assists HCDE divisions in their documentation and acknowledgement of donations received.

**Division 2017-2018 Objectives**

- Service Delivery Objective  
1. Facilitate grant assistance/related projects for 75% of the HCDE external service divisions and participating HCDE school districts.
- Client Satisfaction Objective  
2. 90% of participating divisions/programs/districts will express satisfaction in the quality of services provided by the Center for Grants Development.
- Outcomes Objective  
4. 50% of HCDE external service divisions will receive funding as a result of work facilitated by the Center for Grants Development.
- Financial Objective(s)  
5. Center for Grants Development (CGD) will generate \$40 for every dollar of HCDE financial support.

**Division Goals**

Research public and private funding opportunities that are disseminated to HCDE divisions and educational entities within and surrounding Harris County.

Pursue public and private funding opportunities through the implementation of proposal coordination, compilation and submission activities with HCDE divisions.

Provide grant-assistance services (funding research, training, proposal reviews and comments, and technical assistance) for 25 school districts and 35+ charters within Harris County.

**Prior Year Highlights**

This past year, CDG joined six divisions to submit forty requests (22 were corporate/foundation proposals submitted via Education Foundation of Harris County, 501(c)3 non-profit arm). In collaboration with HCDE divisions, we were awarded over \$20 million.

Since September 1998, HCDE has been awarded over \$492 million. CDG was directly involved in more than \$331 million of these awards (\$157 million was the result of competitive requests). We are rapidly approaching half a billion of grant awards for HCDE programs. CDG's work has generated an average of 18 million each year which is 36 times the financial support provided by HCDE (past three years).

**HCDE Goals**

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
X			X	

**General Operating Fund Expenditures by Object**

	2015/16	2016/17	2017/18
	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Payroll	480,243	501,604	508,593
Contracted Services	2,444	5,400	4,400
Supplies & Materials	23,191	20,953	21,453
Other Operating Expenses	8,638	19,710	20,210
Facility Charges	26,023	33,496	31,620
<b>Total Budget</b>	<b>\$540,539</b>	<b>\$581,163</b>	<b>\$586,276</b>

Personnel Allocations			
Position	15/16	16/17	17/18
Director	1	1	1
Manager	1	1	1
Specialist	1	1	1
Coordinator	1	1	1
Development Associate	1	1	1
Secretary	1	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>

Performance Measures	Actual	Projected	Projected
	2015/16	2016/17	2017/18
% division receiving work from CGD.	75%	75%	75%
% satisfied with CGD.	90%	90%	90%
% of divisions receiving funding	75%	75%	75%
\$ raised compared to HCDE support	\$36	\$40	\$40

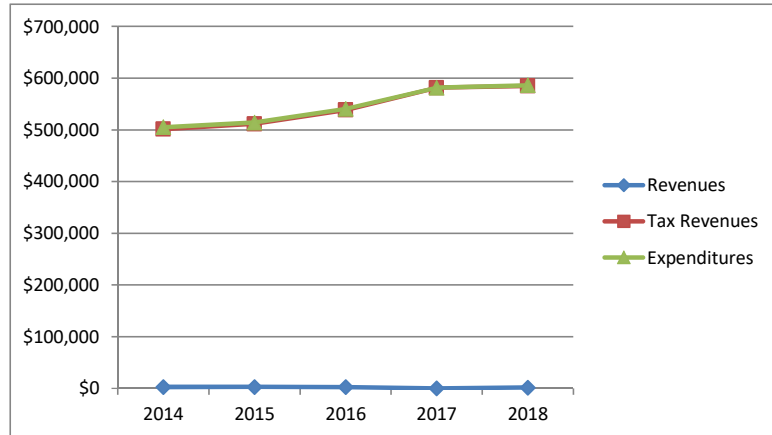
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Center for Grant Development**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5730 - Local Rev-Other Entities	\$ 2,800	\$ 2,610	\$ 2,275	\$ -	\$ 1,500
	2,800	2,610	2,275	-	1,500
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	501,265	511,332	538,264	581,163	584,776
<b>Total REVENUES:</b>	<b>504,065</b>	<b>513,942</b>	<b>540,539</b>	<b>581,163</b>	<b>586,276</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	446,617	466,692	480,243	501,604	508,593
6200 - Contracted Services	3,074	3,615	2,444	4,400	4,400
6300 - Supplies & Materials	10,531	9,156	23,191	21,453	21,453
6400 - Other Operating Costs	10,999	7,714	8,638	20,210	20,210
	471,221	487,177	514,516	547,667	554,656
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	33,745	26,650	26,023	33,496	31,620
<b>Total EXPENDITURES:</b>	<b>\$ 504,966</b>	<b>\$ 513,827</b>	<b>\$ 540,539</b>	<b>\$ 581,163</b>	<b>\$ 586,276</b>

<b>Sustainability Ratio</b>					
Local Property Taxes / Total Expenditures	99%	100%	100%	100%	100%



## Research and Evaluation

924

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
Research & Evaluation Institute provides educational and social science research, evaluation, and needs assessment services primarily to the divisions of HCDE and wider educational community. We also collaborate with and provide customized workshops and technical assistance to school districts, community based groups, and universities and colleges as well as offer opportunities for internships and fellowships. Some of our projects include conducting the HCDE Accountability Initiative; evaluating grant funded projects such as for CASE for KIDS and Head Start; conducting research studies and publishing white papers and reports; collaborating with the Center for Grants Development in writing proposals; and administering a registered IRB for the Protection of Human Subjects	<b>Service Delivery Objective</b>
	1. REI will log an average of 780 service hours per month based on work under the REI budget code
	<b>Client Satisfaction Objective</b>
	2. 90% of REI clients will express satisfaction with services.
	<b>Outcomes Objective</b>
	3. 90% of REI clients will report that our services/products are useful.
	<b>Financial Objective</b>
	4. The average cost per service hour for work on REI projects will not exceed \$90 per service hr.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
To provide quality, scientifically-based research and evaluation services that meet the needs of HCDE, school districts, and other community agencies for the benefit of the educational community.	For FY17, REI conducted HCDE's Accountability and prepared reports for 22 programs/divisions; For CASE for Kids - prepared reports for 21st CCLC grant and partnership evaluations, provided ENRICH Technical support, evaluations of Kids' Days; For Head Start - published a research paper (Social-Emotional Development in Early Childhood), conducted evaluations for three Head Start additional services, and processed and reported on Developmental assessments throughout the year. REI staff also conducted the community needs assessment for four Head Start grantees and worked with the Lunar and Planetary Institute to evaluate a NASA funded program (Sustainable Training Engagement Program in Earth and Space Science). Each year, REI also works with Technology and Business services to guide divisions' data entry into a Service Delivery database on the portal and reports entities and individuals served for the previous year.

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

Personnel Allocations			
Position	15/16	16/17	17/18
Director	1	1	1
Research Coordinator	3	3	3
Evaluation Associate	1	1	1
Secretary	1	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>

General Operating Fund Expenditures by Object			
	2015/16	2016/17	2017/18
	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Payroll	429,416	574,662	564,448
Contracted Services	32,456	10,000	10,206
Supplies & Materials	21,683	25,600	26,500
Other Operating Expenses	3,505	10,844	13,010
Capital Outlay	0	0	0
Facility Charge	18,974	24,422	23,054
<b>Total Budget</b>	<b>\$506,034</b>	<b>\$645,528</b>	<b>\$637,218</b>

Performance Measures	Actual	Projected	Projected
	2015/16	2016/17	2017/18
Average service hours per month	780	780	780
Percent satisfied	90%	90%	90%
Percent report services/products are useful	85%	90%	90%
Cost per service hour	\$100	\$90	\$90



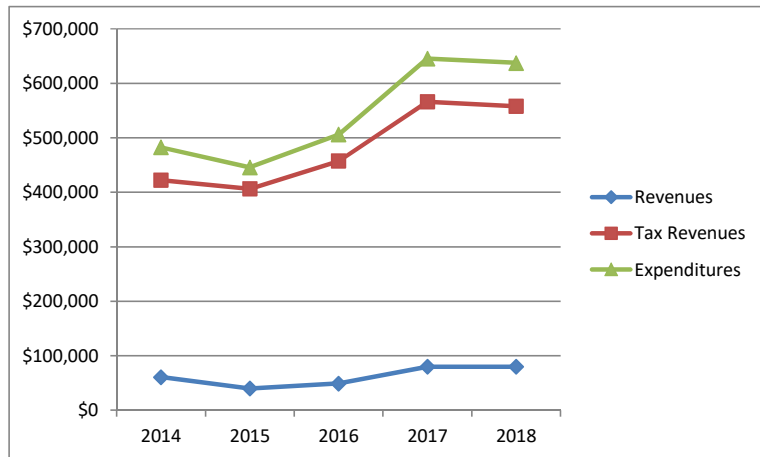
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Research & Evaluation**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 60,451	\$ 39,708	\$ 48,644	\$ 79,500	\$ 79,500
	60,451	39,708	48,644	79,500	79,500
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	421,950	406,090	457,390	566,028	557,718
<b>Total REVENUES:</b>	<b>482,401</b>	<b>445,798</b>	<b>506,034</b>	<b>645,528</b>	<b>637,218</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	419,899	412,932	429,416	574,662	564,448
6200 - Contracted Services	19,620	638	32,456	10,000	10,206
6300 - Supplies & Materials	23,057	12,513	21,683	25,600	26,500
6400 - Other Operating Costs	428	285	3,505	10,844	13,010
	463,004	426,368	487,060	621,106	614,164
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	19,387	19,430	18,974	24,422	23,054
<b>Total EXPENDITURES:</b>	<b>\$ 482,391</b>	<b>\$ 445,798</b>	<b>\$ 506,034</b>	<b>\$ 645,528</b>	<b>\$ 637,218</b>

**Performance Ratio** 13% 9% 10% 12% 12%  
 Total Local, Federal, and State Revenues / Total Expenditures



**TLC - Division Wide  
301**

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
The Teaching and Learning Center (TLC) offers educator professional learning across multiple subject areas. Our Curriculum Directors coach educators and provide customized professional learning sessions both in school districts and at HCDE facilities. Visiting national presenters support TLC's vision to share relevant, research-based practices and to fuel innovation. TLC exists to serve school districts in Harris County and beyond, including both charter and private schools. TLC will continue to provide value, opportunity and service to our surrounding community.	<b>Service Delivery Objective</b>
	1. Teaching and Learning Center (TLC) core will provide services to 100% of the public school districts within Harris County and a minimum of 25 other educational entities.
	<b>Client Satisfaction Objective</b>
	2. 95% of participants will express satisfaction with Core professional development.
	<b>Outcomes Objective</b>
	3. 75% of workshop participants will report implemented or intend to implement learning from the training attended
	<b>Financial Objective</b>
	4. The Teaching And Learning Center will be 70% self-supporting for the 2017-2018 budget year.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
TLC division is dedicated to providing educators with exemplary professional learning and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education.  The team consists of experienced curriculum directors who work with each individual district and/or campus.  One of the principal activities of staff is to conduct workshops and trainings for education professionals in Harris County.	TLC provided services to all 25 districts (100%) within Harris County. In addition, 171 other entities were represented at workshops and leadership group meetings. Of the respondents to the e HCDE professional learning evaluation surveys, 97.5% had satisfaction scores of 3 or above based on a 4 point scale.

<b>HCDE Goals</b>	<b>General Operating Fund Expenditures by Object</b>							
Goal 1 X	Goal 2 X	Goal 3 X	Goal 4 X	Goal 5 X		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
						<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>								
	<b>Position</b>	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	Payroll	171,266	66,363	65,989
	Financial Assistant	1	.2	.20	Contracted Services	869	900	900
	Director	0	.4	.40	Supplies & Materials	2,425	4,679	4,679
					Other Oper Expenses	3,675	6,850	6,800
					Capital Outlay	0	700	700
	<b>Total</b>	<b>1</b>	<b>.6</b>	<b>.60</b>	Facilities	45,136	58,097	73,455
					<b>Total Budget</b>	<b>\$223,460</b>	<b>\$137,589</b>	<b>\$152,523</b>

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Percentage of Harris County Public School Districts Served	96%	96%%	96%
Percent Satisfied	90%	90%	90%
Percent implementing or intended to implement concepts/strategies post training.	75%	75%	75%
Revenues/Expenditures	70%	70-75%	70-75%

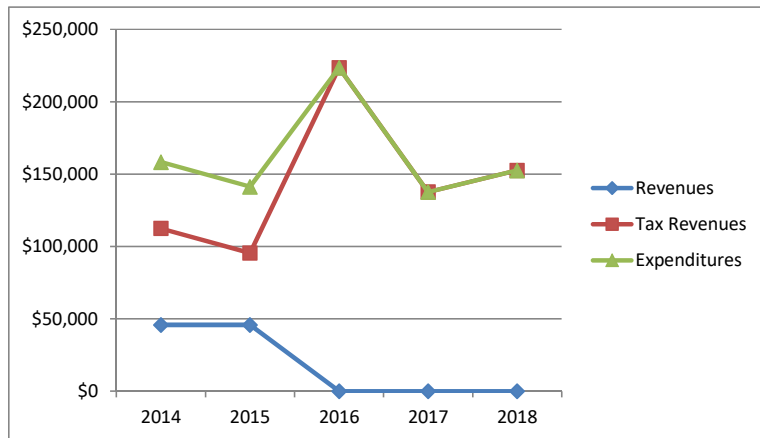
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

TLC - Division Wide

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 45,800	\$ 45,800	\$ -	\$ -	\$ -
	45,800	45,800	-	-	-
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	112,477	95,489	223,460	137,589	152,523
Total <b>REVENUES:</b>	158,277	141,289	223,460	137,589	152,523

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	45,033	57,163	171,266	66,363	65,989
6200 - Contracted Services	39,498	35,000	869	900	900
6300 - Supplies & Materials	4,605	2,467	2,425	4,679	4,679
6400 - Other Operating Costs	500	437	3,765	6,850	6,800
6600 - Equipment Purchase	-	-	-	700	700
	89,636	95,067	178,324	79,492	79,068
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	68,642	46,222	45,136	58,097	73,455
Total <b>EXPENDITURES:</b>	\$ 158,278	\$ 141,289	\$ 223,460	\$ 137,589	\$ 152,523

<b>Sustainability Ratio</b>	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Local Property Taxes / Total Expenditures	71%	68%	100%	100%	100%



**TLC – Digital Learning  
109**

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
Digital Learning and Instructional Technology (DLIT) Division supports HCDE and its clients with integration of technology for the purpose of teaching and learning.	Service Delivery Objective 1. The Teaching and Learning Center will provide services to 100% of the public school districts with Harris County and a minimum of 25 other educational entities.
DLIT's The Virtual Instructor's Academy of Texas (VIATx) is one of the five entities selected in a RFQ process by Texas Education Agency and the Texas Virtual School Network (TxVSN) to provide required professional development for the instructors of TxVSN.	Client Satisfaction Objective 2. 90% of participants will express satisfaction with Core professional development.
	Outcomes Objective 3. 75% of workshop participants will report implemented or intend to implement learning from the training attended.
	Financial Objective 4. The Teaching And Learning Center will be 70% self-supporting for the 2017-2018 budget year.

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

<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
X	X	X	X	X		<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel Allocations</b>					Payroll	32,482	28,789	29,142
Position		<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	Contracted Services	0	1,000	1,000
Manager		0	.15	.15	Supplies & Materials	0	4,800	4,800
Instructional Specialist		1	0	0	Other Operating Expenses	8	1,200	1,200
Systems Analyst		0	.15	.15	Capital Outlay	0	0	0
					Facility Charges	1,851	2,383	2,249
					<b>Total Budget</b>	<b>\$34,341</b>	<b>\$38,172</b>	<b>\$38,391</b>
<b>Total</b>		<b>1</b>	<b>.30</b>	<b>.30</b>				

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Percentage of Harris County Public School Districts Served	100%	96%%	96%
Percent Satisfied	90%	90%	90%
Percent implementing or intended to implement concepts/strategies post training.	75%	75%	75%
Revenues/Expenditures	70%	70%	70-75%

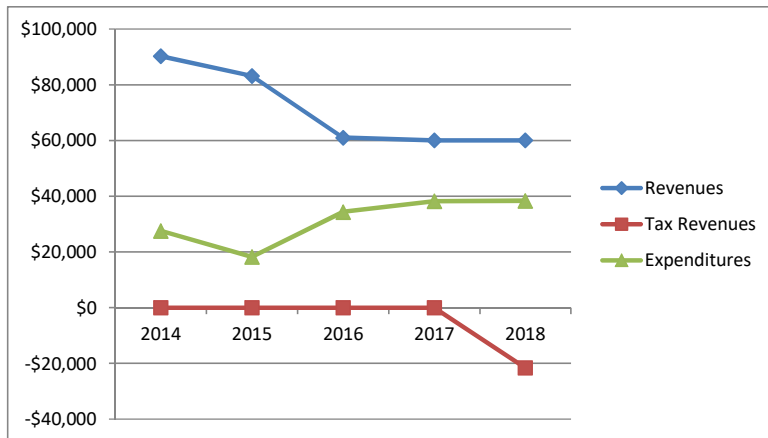
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**TLC - Digital Learning**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 90,200	\$ 83,160	\$ 61,015	\$ 60,000	\$ 60,000
5740 - Local Revenue-Other	-	-	-	-	-
	90,200	83,160	61,015	60,000	60,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	-	-	-	-	-
<b>Total REVENUES:</b>	<b>90,200</b>	<b>83,160</b>	<b>61,015</b>	<b>60,000</b>	<b>60,000</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	-	7,861	32,482	28,789	29,142
6200 - Contracted Services	23,956	8,445	-	1,000	1,000
6300 - Supplies & Materials	-	-	-	4,800	4,800
6400 - Other Operating Costs	23	36	8	1,200	1,200
	23,979	16,342	32,490	35,789	36,142
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	3,593	1,896	1,851	2,383	2,249
<b>Total EXPENDITURES:</b>	<b>\$ 27,572</b>	<b>\$ 18,238</b>	<b>\$ 34,341</b>	<b>\$ 38,172</b>	<b>\$ 38,391</b>

**Performance Ratio** 327% 456% 178% 157% 156%  
 Total Local, Federal, and State Revenues / Total Expenditures



**TLC - Math  
302**

<b>Program Narrative</b> Provide Mathematics professional development and technical assistance to public and private schools.	<b>Division 2017-2018 Objectives</b>
	Service Delivery Objective 1. The Teaching and Learning Center core will provide services to 100% of the public school districts within Harris County and a minimum of 25 other educational entities.
	Client Satisfaction Objective 2. 95% of participants will express satisfaction with Core professional development.
	Outcomes Objective 3. 75% of workshop participants will report implemented or intend to implement learning from the training attended.
	Financial Objective 4. The Teaching And Learning Center will be 70% self-supporting for the 2017-2018 budget year.

<b>Division Goals</b> The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	<b>Prior Year Highlights</b> The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 171 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97.5% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).
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<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>			
Goal 1 X	Goal 2 X	Goal 3 X	Goal 4 X	Goal 5 X		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
						<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel Allocations</b>					Payroll	156,717	138,614	141,886
Position								
					Contracted Services	47,808	80,456	80,456
Secretary								
					Supplies & Materials	10,866	13,487	11,487
Director								
					Other Operating Expenses	10,288	17,051	19,051
Total								
					Total Budget	\$225,678	\$249,608	\$252,880

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
% of Districts/Entities served	96%	96%	96%
% of Clients Satisfied	90%	90%	90%
% of participants implemented or intend to implement	75%	75%	75%
% self sufficiency	70%	70%	70-75%

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

TLC - Math

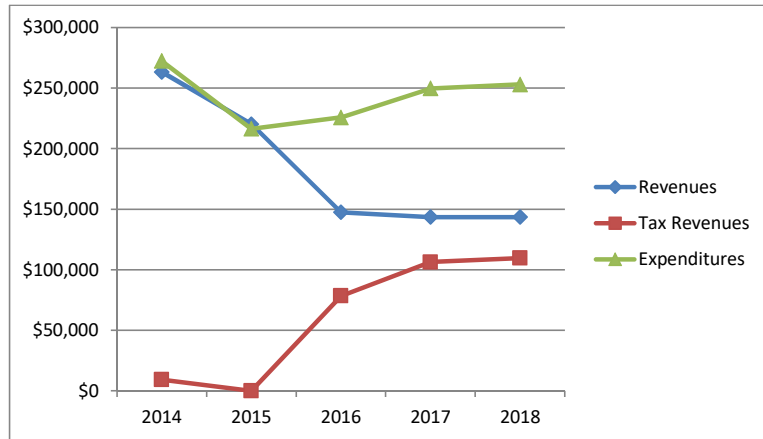
	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 262,310	\$ 219,131	\$ 147,286	\$ 143,356	\$ 143,356
5740 - Local Revenue-Other	946	959	-	-	-
	263,256	220,090	147,286	143,356	143,356
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	9,083	-	78,393	106,252	109,524
<b>Total REVENUES:</b>	<b>272,339</b>	<b>220,090</b>	<b>225,678</b>	<b>249,608</b>	<b>252,880</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	102,652	111,419	156,717	138,614	141,886
6200 - Contracted Services	141,116	84,183	47,808	80,456	80,456
6300 - Supplies & Materials	13,213	10,298	10,866	11,487	11,487
6400 - Other Operating Costs	15,358	10,352	10,288	19,051	19,051
<b>Total EXPENDITURES:</b>	<b>\$ 272,339</b>	<b>\$ 216,252</b>	<b>\$ 225,678</b>	<b>\$ 249,608</b>	<b>\$ 252,880</b>

**Performance Ratio**

Total Local, Federal, and State Revenues / Total Expenditures

97%      102%      65%      57%      57%



**TLC - Science  
303**

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
Provides science professional development and technical assistance to public and private schools.	Service Delivery Objective
	1. The Teaching and Learning Center core will provide services to 96% of the public school districts within Harris County and a minimum of 25 other educational entities.
	Client Satisfaction Objective
	2. 95% of participants will express satisfaction with Core professional development.
	Outcomes Objective
	3. 75% of workshop participants will report implementing learning from the training attended.
	Financial Objective
	4. The Teaching And Learning Center will be 70% self-supporting for the 2017-2018 budget year.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 171 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97.5% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).

<b>HCDE Goals</b>						<b>General Operating Fund Expenditures by Object</b>			
Goal1 X	Goal 2 X	Goal 3 X	Goal 4 X	Goal 5 X			<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
							<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel Allocations</b>						Payroll	76,859	138,614	141,886
Position						Contracted Services	1,814	5,600	5,100
15/16						Supplies & Materials	3,605	25,752	14,000
16/17						Other Operating Expenses	4,813	15,043	12,423
17/18						Total Budget	\$87,091	\$185,009	\$173,409
Director									
Secretary									
Total									

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Percentage of Harris County Public School Districts Served	96%	96%	96%
Percent Satisfied	90%	90%	90%
Percent implementing or intended to implement concepts/strategies post training.	75%	75%	75%
Revenues/Expenditures	70%	70-75%	70-75%



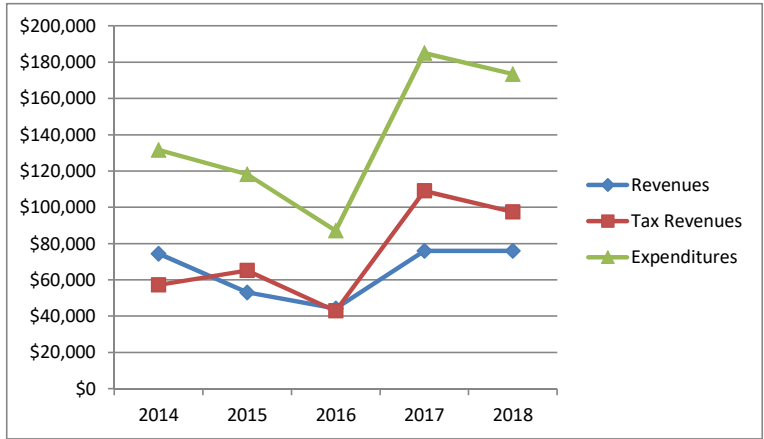
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**TLC - Science**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 74,406	\$ 53,097	\$ 44,247	\$ 76,000	\$ 76,000
5740 - Local Revenue-Other	-	-	30	-	-
5790 - Local Rev-Local Grants	-	-	-	-	-
	<b>74,406</b>	<b>53,097</b>	<b>44,277</b>	<b>76,000</b>	<b>76,000</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	57,142	65,105	42,814	109,008	97,409
<b>Total REVENUES:</b>	<b>131,548</b>	<b>118,202</b>	<b>87,091</b>	<b>185,008</b>	<b>173,409</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	101,805	94,294	76,859	138,614	141,886
6200 - Contracted Services	5,425	10,986	1,814	5,600	5,100
6300 - Supplies & Materials	14,514	4,372	3,605	25,752	14,000
6400 - Other Operating Costs	9,804	8,550	4,813	15,043	12,423
<b>Total EXPENDITURES:</b>	<b>\$ 131,548</b>	<b>\$ 118,202</b>	<b>\$ 87,091</b>	<b>\$ 185,009</b>	<b>\$ 173,409</b>

**Performance Ratio** 57% 45% 51% 41% 44%  
 Total Local, Federal, and State Revenues / Total Expenditures



**TLC - Bilingual  
304**

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
To provide Professional Development and Technical Assistance to Bilingual/ESL Districts and private schools.	<b>Service Delivery Objective</b>
	1. The Teaching and Learning Center will provide services to 100% of the public school districts with Harris County and a minimum of 25 other educational entities.
	<b>Client Satisfaction Objective</b>
	2. 95% of participants will express satisfaction with Core professional development.
	<b>Outcomes Objective</b>
	3. 75% of workshop participants will report implementing learning from the training attended.
	<b>Financial Objective</b>
	4. The Teaching And Learning Center will be 70% self-supporting for the 17-18 budget year.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
<p>The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well in early childhood, bilingual, gifted/talented and special education.</p> <p>The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus.</p> <p>One of the principal activities of staff is to conduct workshops and training for educational professionals in Harris County.</p>	<p>The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 171 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97.3% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).</p>

<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		2015/16	2016/17	2017/18
X	X	X	X	X		<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel Allocations</b>					Payroll	38,843	67,898	66,145
Position		<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	Contracted Services	5,700	65,000	45,000
Clerical		.34	.25	.25	Supplies & Materials	3,142	16,119	10,569
Director		1	.50	.50	Other Operating Expenses	3,818	26,600	22,800
					Capital Outlay	0	0	0
Total		1.34	.75	.75	Total Budget	\$51,504	\$175,617	\$144,514

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Percentage of Harris County Public School Districts Served	100%	96%%	96%
Percent Satisfied	97.3%	90%	90%
Percent implementing or intended to implement concepts/strategies post training.	96.5%	75%	75%
Revenues/Expenditures	84.2%	70%	70-75%

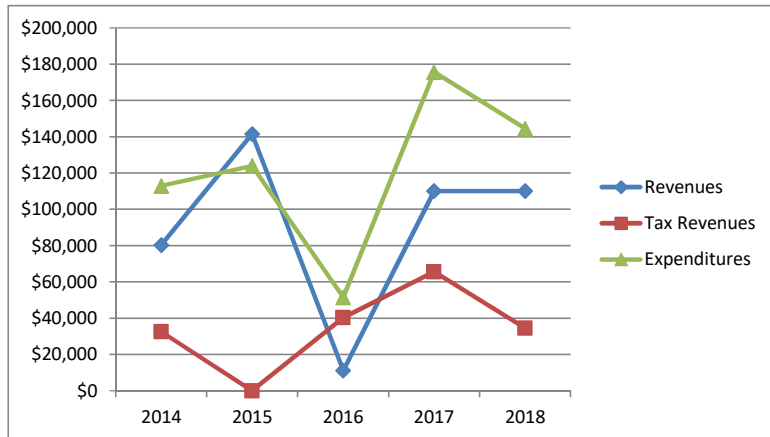
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**TLC - Bilingual Education**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 79,132	\$ 141,480	\$ 11,130	\$ 110,000	\$ 110,000
5740 - Local Revenue-Other	1,150	-	-	-	-
	<b>80,282</b>	<b>141,480</b>	<b>11,130</b>	<b>110,000</b>	<b>110,000</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	32,612	-	40,374	65,617	34,514
<b>Total REVENUES:</b>	<b>112,894</b>	<b>141,480</b>	<b>51,504</b>	<b>175,617</b>	<b>144,514</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	86,627	15,185	38,843	67,898	66,145
6200 - Contracted Services	12,521	75,035	5,700	65,000	45,000
6300 - Supplies & Materials	7,139	5,924	3,142	16,119	10,569
6400 - Other Operating Costs	6,607	27,777	3,818	26,600	22,800
<b>Total EXPENDITURES:</b>	<b>\$ 112,894</b>	<b>\$ 123,921</b>	<b>\$ 51,504</b>	<b>\$ 175,617</b>	<b>\$ 144,514</b>

**Performance Ratio** 71% 114% 22% 63% 76%  
 Total Local, Federal, and State Revenues / Total Expenditures



## TLC - English Language Arts

307

### Program Narrative

To provide summer mini conference to improve instructional delivery in the areas of elementary education, special education, behavior and ELLS and gift-talented.

### Division 2017-2018 Objectives

#### Service Delivery Objective

1. The Teaching and Learning Center core will provide services to 100% of the public school districts within Harris County and a minimum of 25 other educational entities.

#### Client Satisfaction Objective

2. 95% of participants will express satisfaction with Core professional development.

#### Outcomes Objective

3. 75% of workshop participants will report implementing learning from the training attended.

#### Financial Objective

4. The Teaching And Learning Center will be 70% self-supporting for the 17-18 school year.

### Division Goals

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

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

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

### Prior Year Highlights

The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 171 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97.5% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).

### HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
X	X	X	X	X

#### Personnel Allocations

Position	15/16	16/17	17/18
Director	.67	.55	.55
Secretary	.50	.30	.30
<b>Total</b>	<b>1.17</b>	<b>.85</b>	<b>.85</b>

### General Operating Fund Expenditures by Object

	2015/16	2016/17	2017/18
	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Payroll	87,226	68,528	71,501
Contracted Services	39,635	64,260	64,260
Supplies & Materials	15,028	10,757	10,757
Other Operating Expenses	13,463	28,672	28,672
Capital Outlay	0	0	0
<b>Total Budget</b>	<b>\$155,351</b>	<b>\$172,217</b>	<b>\$175,190</b>

### Performance Measures

	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Districts/entities served	96%	96%	96%
Client satisfaction	90%	90%	90%
Clients reporting implementation of learning	75%	75%	75%
% self-sufficiency	70%	70-75%	70-75%

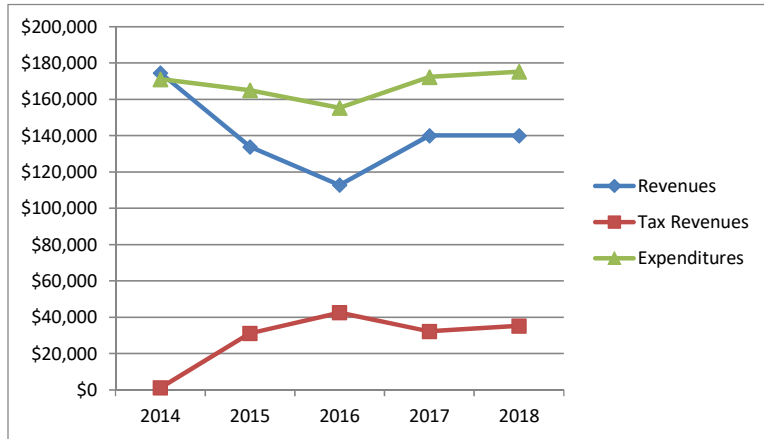
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**TLC - English Language Arts**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 173,536	\$ 133,824	\$ 112,799	\$ 140,000	\$ 140,000
5740 - Local Revenue-Other	-	-	-	-	-
	173,536	133,824	112,799	140,000	140,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	1,043	31,082	42,552	32,217	35,190
<b>Total REVENUES:</b>	<b>174,579</b>	<b>164,906</b>	<b>155,351</b>	<b>172,217</b>	<b>175,190</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	69,757	72,498	87,226	68,528	71,501
6200 - Contracted Services	81,281	72,420	39,635	64,260	64,260
6300 - Supplies & Materials	4,043	7,080	15,028	10,757	10,757
6400 - Other Operating Costs	15,941	12,908	13,463	28,672	28,672
<b>Total EXPENDITURES:</b>	<b>\$ 171,022</b>	<b>\$ 164,906</b>	<b>\$ 155,351</b>	<b>\$ 172,217</b>	<b>\$ 175,190</b>

**Performance Ratio** 101% 81% 73% 81% 80%  
 Total Local, Federal, and State Revenues / Total Expenditures



**TLC - Social Studies  
308**

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
To provide summer mini conference to improve instructional delivery in the areas of elementary instructions, special education, behavior, ELLS and gifted-talented.	Service Delivery Objective
	1. The Teaching and Learning core will provide services to 100% of the public school districts within Harris County and a minimum of 25 other educational entities.
	Client Satisfaction Objective
	2. 95% of participants will express satisfaction with Core professional development.
	Outcomes Objective
	3. 75% of workshop participants will report implemented or intend to implement learning from the training attended.
	Financial Objective
	4. The Teaching And Learning Center will be 70% self-supporting for the 2017-2018 budget year

<b>Division Goals</b>	<b>Prior Year Highlights</b>
The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 171 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97.5% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).

<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>			
Goal 1 X	Goal 2 X	Goal 3 X	Goal 4 X	Goal 5 X		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
						<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
					Payroll	12,809	66,344	67,961
					Contracted Services	2,000	18,485	18,485
					Supplies & Materials	1,859	5,115	5,115
					Other Operating Expenses	190	8,150	8,150
					Capital Outlay	0	0	0
					<b>Total Budget</b>	<b>\$16,858</b>	<b>\$98,094</b>	<b>\$99,711</b>
<b>Personnel Allocations</b>								
Position		<b>15/16</b>	<b>16/17</b>	<b>17/18</b>				
Director		1	.55	.55				
Secretary		.50	.25	.25				
Total		1.50	.80	.80				

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Percentage of Harris County Public School Districts Served	96%	96%	96%
Percent Satisfied	90%	90%	90%
Percent implementing or intended to implement concepts/strategies post training.	75%	75%	75%
Revenues/Expenditures	70%	70-75%	70-75%

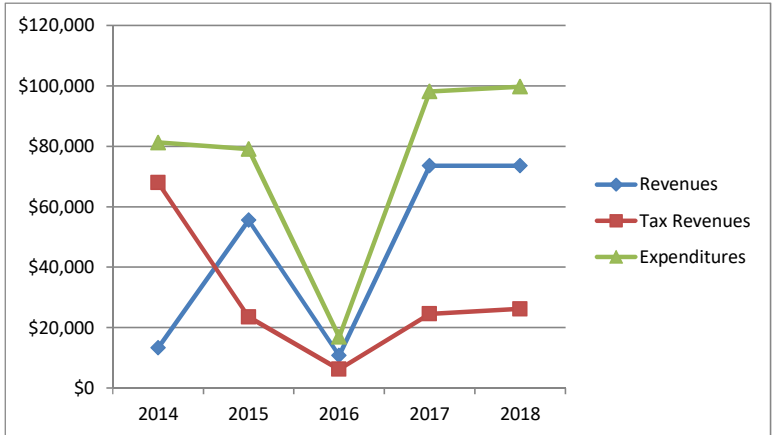
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
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**TLC - Social Studies**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 13,295	\$ 55,531	\$ 10,705	\$ 73,583	\$ 73,583
5740 - Local Revenue-Other	-	-	-	-	-
	13,295	55,531	10,705	73,583	73,583
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	67,939	23,496	6,153	24,511	26,128
<b>Total REVENUES:</b>	<b>81,234</b>	<b>79,026</b>	<b>16,858</b>	<b>98,094</b>	<b>99,711</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	72,727	51,363	12,809	66,344	67,961
6200 - Contracted Services	2,300	16,467	2,000	18,485	18,485
6300 - Supplies & Materials	2,953	4,962	1,859	5,115	5,115
6400 - Other Operating Costs	3,254	6,234	190	8,150	8,150
<b>Total EXPENDITURES:</b>	<b>\$ 81,234</b>	<b>\$ 79,026</b>	<b>\$ 16,858</b>	<b>\$ 98,094</b>	<b>\$ 99,711</b>

**Performance Ratio** 16% 70% 64% 75% 74%  
 Total Local, Federal, and State Revenues / Total Expenditures



## TLC - Early Childhood - Winter Conference

309

### Program Narrative

The annual conference provides a full-day professional development opportunity for teachers and administrators in programs serving children ages 3-8, in public and private settings. 1,300 plus participants attend over 75 sessions offered by nationally-known and local presenters.

### Division 2017-2018 Objectives

- Service Delivery Objective  
1. The Teaching and Learning Center core will provide services to 100% of the public school districts within Harris County and a minimum of 25 other educational entities.
- Client Satisfaction Objective  
2. 95% of participants will express satisfaction with Core professional development.
- Outcomes Objective  
3. 75% of workshop participants will report implemented or intend to implement learning from the training attended.
- Financial Objective  
4. The Teaching And Learning Center will be 70% self-supporting for the 2017-2018 budget year.

### Division Goals (enter 1-3)

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

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

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

### Prior Year Highlights

The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 171 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97.5% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).

### HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
X	X	X	X	X

Personnel Allocations			
Position	15/16	16/17	17/18
Director	80	.5	.50
Secretary	.45	1.1	1.10
<b>Total</b>	1.25	1.6	1.60

### General Operating Fund Expenditures by Object

	2015/16	2016/17	2017/18
	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Payroll	59,978	106,384	110,652
Contracted Services	52,391	67,800	67,800
Supplies & Materials	12,717	23,920	23,920
Other Operating Expenses	25,186	50,164	50,164
Capital Outlay	0	0	0
<b>Total Budget</b>	<b>\$150,271</b>	<b>\$248,268</b>	<b>\$252,536</b>

Performance Measures	Actual	Projected	Projected
	2015/16	2016/17	2017/18
Percentage of Harris County Public School Districts Served	100%	96%%	96%
Percent Satisfied	97.3%	90%	90%
Percent implementing or intended to implement concepts/strategies post training.	96.5%	75%	75%
Revenues/Expenditures	84.2%	70%	70-75%



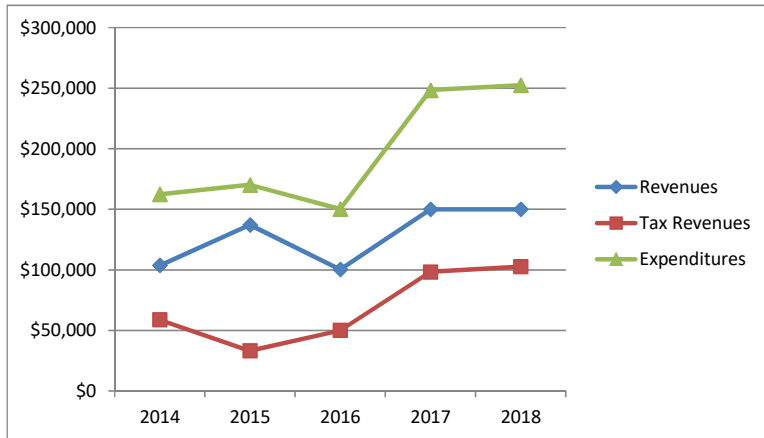
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

TLC - EC Winter Conference

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 88,045	\$ 123,401	\$ 91,367	\$ 130,000	\$ 130,000
5730 - Local Rev-Other Entities	12,565	10,950	6,575	20,000	20,000
5740 - Local Revenue-Other	3,000	2,700	2,300	-	-
	103,610	137,051	100,242	150,000	150,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	58,690	33,064	50,030	98,268	102,536
<b>Total REVENUES:</b>	<b>162,300</b>	<b>170,115</b>	<b>150,271</b>	<b>248,268</b>	<b>252,536</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	74,964	74,491	59,978	106,384	110,652
6200 - Contracted Services	44,808	55,553	52,391	67,800	67,800
6300 - Supplies & Materials	15,512	14,249	12,717	23,920	23,920
6400 - Other Operating Costs	27,016	25,822	25,186	50,164	50,164
<b>Total EXPENDITURES:</b>	<b>\$ 162,300</b>	<b>\$ 170,115</b>	<b>\$ 150,271</b>	<b>\$ 248,268</b>	<b>\$ 252,536</b>

**Performance Ratio** 64% 81% 67% 60% 59%  
 Total Local, Federal, and State Revenues / Total Expenditures



## Scholastics Arts

312

### Program Narrative

The Scholastic Art & Writing program is the longest running, largest and most prestigious competitions of its kind in the nation. Art and writing entries from public and private schools throughout Harris County arrive at HCDE for regional competition.

HCDE, as Regional Sponsor for The Scholastic Art and Writing Awards, recognizes and celebrates the outstanding talent of young writers and artists in public, private and home schools throughout Harris County. Each fall schools and districts submit the best artwork and writing of their students to HCDE to compete at the regional level. After entries are evaluated by a panel of judges, selected pieces are recognized locally and prizes are awarded to acknowledge outstanding work. Gold Key winners then go on to compete at the national level.

### Division Goals (enter 1-3)

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

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

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

### Prior Year Highlights

We received 1,440 writing entries and 3,540 art entries. More than 92 public, private and home schools were represented. At the national level, Harris County students received 13 national art awards and 32 national writing awards.

### HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
X	X			
Personnel Allocations				
Position	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	
Director	.33	.40	.40	
Secretary	.50	.45	.45	
<b>Total</b>	.83	.85	.85	

### General Operating Fund Expenditures by Object

	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
Payroll	62,382	54,981	56,285
Contracted Services	7,500	12,000	18,085
Supplies & Materials	3,918	3,660	7,531
Other Operating Expenses	23,850	31,590	30,530
Facility Charges	4,465	5,748	5,426
<b>Total Budget</b>	<b>\$102,115</b>	<b>\$107,979</b>	<b>\$117,857</b>

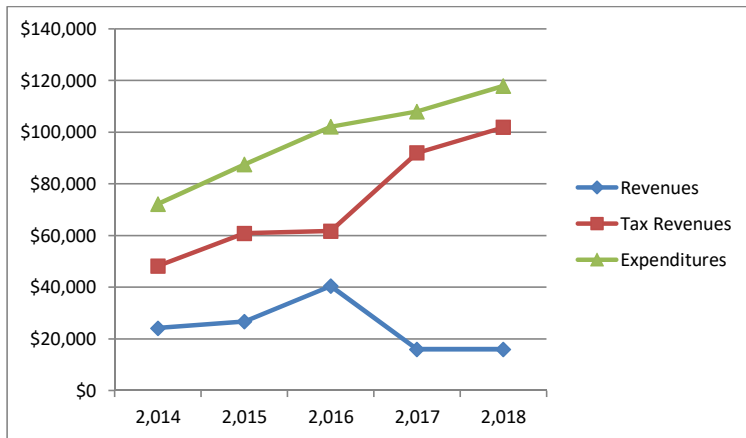
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Scholastic Arts**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5730 - Local Rev-Other Entities	\$ 19,135	\$ 26,155	\$ 40,449	\$ 10,000	\$ 10,000
5740 - Local Revenue-Other	5,000	545	-	6,000	6,000
	<b>24,135</b>	<b>26,700</b>	<b>40,449</b>	<b>16,000</b>	<b>16,000</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	48,151	60,816	61,666	91,979	101,857
<b>Total REVENUES:</b>	<b>72,286</b>	<b>87,516</b>	<b>102,115</b>	<b>107,979</b>	<b>117,857</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	42,339	51,496	62,382	54,981	56,285
6200 - Contracted Services	6,193	7,252	7,500	12,485	18,085
6300 - Supplies & Materials	1,029	3,383	3,918	6,635	7,531
6400 - Other Operating Costs	18,102	20,812	23,850	28,130	30,530
	<b>67,663</b>	<b>82,943</b>	<b>97,650</b>	<b>102,231</b>	<b>112,431</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	4,563	4,573	4,465	5,748	5,426
<b>Total EXPENDITURES:</b>	<b>\$ 72,226</b>	<b>\$ 87,516</b>	<b>\$ 102,115</b>	<b>\$ 107,979</b>	<b>\$ 117,857</b>

**Performance Ratio** 33% 31% 40% 15% 14%  
 Total Local, Federal, and State Revenues / Total Expenditures



## TLC - Special Education

313

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
To provide staff development and training for K-12 teachers working with students with disabilities. The content and training provided reflects legislative mandates and best practices in special education.	<b>Service Delivery Objective</b>
	1. The Teaching and Learning Center core will provide services to 100% of the public school districts within Harris County and a minimum of 25 other educational entities.
	<b>Client Satisfaction Objective</b>
	2. 95% of participants will express satisfaction with Core professional development.
	<b>Outcomes Objective</b>
	3. 75% of workshop participants will report implemented or intend to implement learning from the training attended.
	<b>Financial Objective</b>
	4. The Teaching And Learning Center will be 70% self-supporting for the 2017-2018 budget year.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 171 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97.5% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).

<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>			
Goal 1 X	Goal 2 X	Goal 3 X	Goal 4 X	Goal 5 X		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
						<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel Allocations</b>					Payroll	21,387	70,083	66,990
Position	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>		Contracted Services	800	8,375	8,375
Director	0	.55	.55		Supplies & Materials	1,003	1,477	1,477
Secretary	.55	.30	.30		Other Operating Expenses	318	2,704	2,704
					Capital Outlay	0	0	0
					<b>Total Budget</b>	<b>\$23,508</b>	<b>\$82,639</b>	<b>\$79,546</b>
<b>Total</b>	.55	.85	.85					

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
% of Districts/Entities served	96%	96%	96%
% of Clients Satisfied	90%	90%	90%
% of participants implemented or intend to implement	75%	75%	75%
% self sufficiency	70%	70-75%	70-75%

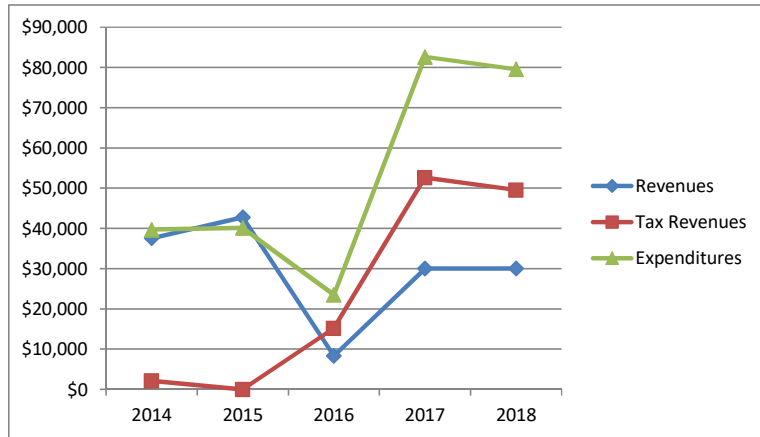
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
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**TLC - Special Education**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 37,579	\$ 42,738	\$ 8,340	\$ 30,000	\$ 30,000
5790 - Local Rev-Local Grants	-	-	-	-	-
	<b>37,579</b>	<b>42,738</b>	<b>8,340</b>	<b>30,000</b>	<b>30,000</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	2,118	-	15,168	52,638	49,546
<b>Total REVENUES:</b>	<b>39,697</b>	<b>42,738</b>	<b>23,508</b>	<b>82,638</b>	<b>79,546</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	29,149	26,870	21,387	70,083	66,990
6200 - Contracted Services	7,000	8,900	800	8,375	8,375
6300 - Supplies & Materials	1,195	1,891	1,003	1,477	1,477
6400 - Other Operating Costs	2,353	2,474	318	2,704	2,704
<b>Total EXPENDITURES:</b>	<b>\$ 39,697</b>	<b>\$ 40,134</b>	<b>\$ 23,508</b>	<b>\$ 82,639</b>	<b>\$ 79,546</b>

**Performance Ratio** 95% 106% 35% 36% 38%  
 Total Local, Federal, and State Revenues / Total Expenditures



## TLC - Speaker Series

314

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
To provide educators with an instructional leadership series featuring nationally recognized educational leaders who will provide training on current research and timely trends. Legal issues as well as guidance on state assessment changes have also been included.	<b>Service Delivery Objective</b>
	1. The Teaching and Learning core will provide services to 100% of the public school districts within Harris County and a minimum of 25 other educational entities.
	<b>Client Satisfaction Objective</b>
	2. 95% of participants will express satisfaction with Core professional development.
	<b>Outcomes Objective</b>
	3. 75% of workshop participants will report implemented or intend to implement learning from the training attended.
	<b>Financial Objective</b>
	4. The Teaching And Learning Center will be 70% self-supporting for the 2017-2018 budget year.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special educational. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 171 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97.5% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).

<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>			
Goal 1 X	Goal 2 X	Goal 3 X	Goal 4 X	Goal 5 X		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
						<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
Personnel Allocations					Payroll	31,154	73,088	73,958
Position		<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	Contracted Services	44,681	83,000	84,000
Director		0	.45	.45	Supplies & Materials	6,244	23,145	17,845
Secretary		0	.40	.40	Other Operating Expenses	7,419	7,195	10,745
					<b>Total Budget</b>	<b>\$89,499</b>	<b>\$186,428</b>	<b>\$186,548</b>
<b>Total</b>		0	.85	.85				
Performance Measures					<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	
					<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	
Percentage of Harris County Public School Districts Served					96%	96%	96%	
Percent Satisfied					90%	90%	90%	
Percent implementing or intended to implement concepts/strategies post training.					75%	75%	75%	
Revenues/Expenditures					70%	70-75%	70-75%	

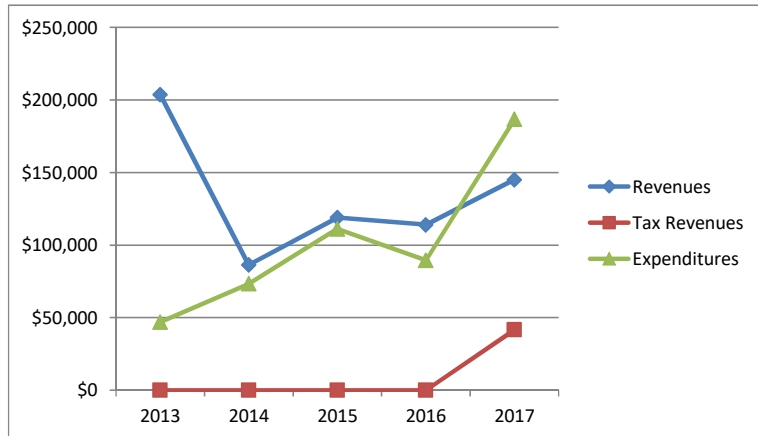
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 Budget Trend Analysis for Fiscal Year 2017-2018

**TLC - Speaker Series**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 86,270	\$ 118,920	\$ 113,951	\$ 145,000	\$ 145,000
5710 - Local Property Taxes	-	-	-	41,428	41,548
<b>Total REVENUES:</b>	<b>86,270</b>	<b>118,920</b>	<b>113,951</b>	<b>186,428</b>	<b>186,548</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	-	22,475	31,154	73,088	73,958
6200 - Contracted Services	65,490	76,217	44,681	83,000	84,000
6300 - Supplies & Materials	1,825	4,715	6,244	23,145	17,845
6400 - Other Operating Costs	5,920	7,651	7,419	7,195	10,745
<b>Total EXPENDITURES:</b>	<b>\$ 73,235</b>	<b>\$ 111,058</b>	<b>\$ 89,499</b>	<b>\$ 186,428</b>	<b>\$ 186,548</b>

**Performance Ratio** 118% 107% 127% 78% 78%  
 Total Local, Federal, and State Revenues / Total Expenditures



**TLC - Professional Development  
315**

<b>Program Narrative</b> To provide summer mini conferences to improve instructional delivery in the areas of early childhood, special education, behavior and gifted-talented.	<b>Division 2017-2018 Objectives</b>
	Service Delivery Objective 1. The Teaching and Learning Center core will provide services to 100% of the public school districts within Harris County and a minimum of 25 other educational entities.
	Client Satisfaction Objective 2. 95% of participants will express satisfaction with Core professional development.
	Outcomes Objective 3. 75% of workshop participants will report implemented learning from the training attended.
	Financial Objective 4. The Teaching And Learning Center will be 70% self-supporting for the 2017-2018 budget year.

<b>Division Goals</b> The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	<b>Prior Year Highlights</b> The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 171 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97.5% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction
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<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>			
Goal 1 X	Goal 2 X	Goal 3 X	Goal 4 X	Goal 5 X		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
						<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
Personnel Allocations					Payroll	0	0	0
Position	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>		Contracted Services	0	26,500	26,500
N/A	0	0	0		Supplies & Materials	24	7,000	7,000
					Other Operating Expenses	0	5,500	5,500
					Capital Outlay	0	0	0
					<b>Total Budget</b>	<b>\$24</b>	<b>\$39,000</b>	<b>\$39,000</b>
<b>Total</b>	0	0	0					

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Percentage of Harris County Public School Districts Served	96%	96%	96%
Percent Satisfied	90%	90%	90%
Percent implementing or intended to implement concepts/strategies post training.	75%	75%	75%
Revenues/Expenditures	70%	70-75%	70-75%



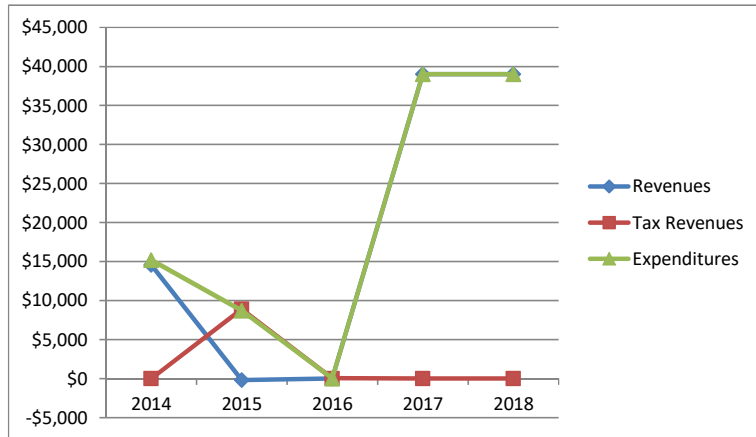
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**TLC - Professional Development**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 10,520	\$ (180)	\$ -	\$ 38,000	\$ 38,000
5730 - Local Rev-Other Entities	4,060	-	-	1,000	1,000
	<b>14,580</b>	<b>(180)</b>	<b>-</b>	<b>39,000</b>	<b>39,000</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	-	8,896	24	-	-
<b>Total REVENUES:</b>	<b>14,580</b>	<b>8,716</b>	<b>24</b>	<b>39,000</b>	<b>39,000</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	-	8,694	-	-	-
6200 - Contracted Services	10,950	-	-	26,500	26,500
6300 - Supplies & Materials	976	22	24	7,000	7,000
6400 - Other Operating Costs	3,262	-	-	5,500	5,500
<b>Total EXPENDITURES:</b>	<b>\$ 15,188</b>	<b>\$ 8,716</b>	<b>\$ 24</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>

<b>Performance Ratio</b>	96%	-2%	0%	100%	100%
Total Local, Federal, and State Revenues / Total Expenditures					



**Education Foundation  
920**

**Program Narrative**

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

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

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

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

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

**Division Goals**

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

Personnel Allocations				General Operating Fund Expenditures by Object			
Position	15/16	16/17	17/18		2015/16	2016/17	2017/18
N/A					<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
				Payroll	0	0	0
				Contracted Services	190,000	0	0
				Supplies & Materials	0	0	0
				Other Operating Expenses	0	0	0
Total				Capital Outlay	0	0	0
				Facility Charges	9,603	12,360	0
				Total Budget	\$199,603	\$12,360	\$0

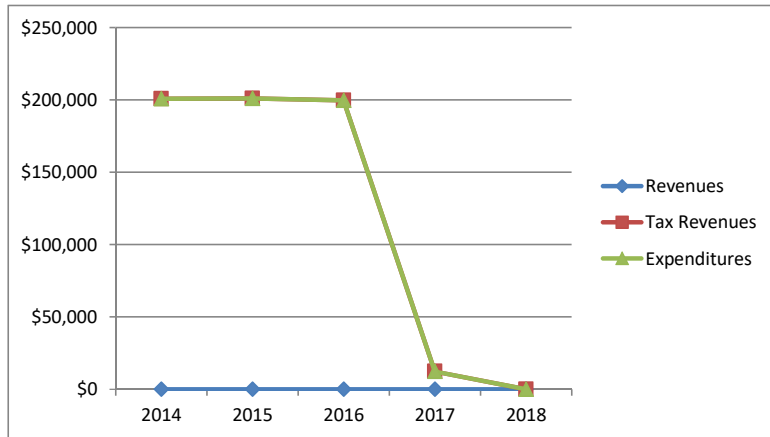
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Education Foundation**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5740 - Local Revenue-Other	\$ 50	\$ 10	\$ -	\$ -	\$ -
	50	10	-	-	-
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	200,704	201,031	199,603	12,360	-
<b>Total REVENUES:</b>	<b>200,754</b>	<b>201,041</b>	<b>199,603</b>	<b>12,360</b>	<b>-</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6200 - Contracted Services	190,943	191,207	190,000	-	-
	190,943	191,207	190,000	-	-
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	9,811	9,834	9,603	12,360	-
<b>Total EXPENDITURES:</b>	<b>\$ 200,754</b>	<b>\$ 201,041</b>	<b>\$ 199,603</b>	<b>\$ 12,360</b>	<b>\$ -</b>

<b>Sustainability Ratio</b>	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Local Property Taxes / Expenditures	100%	100%	100%	100%	N/A



**CASE for Kids - Local  
922**

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
The Center for Afterschool, Summer, and Enrichment for Kids or CASE for Kids strives to improve the quality, capacity and reach of afterschool programs by providing funding, professional development, and networking opportunities for the out-of-school time field. Our vision is to equalize out-of-school time opportunities for Harris County youth. Afterschool programs are critical to children and families. All kids need safe, supervised environments throughout the day with opportunities that help prepare them for the future. Our services, built on a five-point quality framework, are designed to improve program quality and provide resources for the local OST field. We're making the CASE for Kids because what happens between school and home matters.	Service Delivery Objective
	1. At least 90% of the proposed number of students will participate in CASE for Kids projects during the 2016-17 school year.
	Client Satisfaction Objective
	2. During the 2017-18 school year, 90% of stakeholders will be satisfied or very satisfied with services provided by CASE for Kids.
	Outcomes Objective
	3. At least 70% of students in CASE for Kids programs will report increased perceptions of self, school and community.
	Financial Objective
	4. CASE will be at least 80% self-sustaining.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
CASE for Kids goals are built on the services we provide in three main categories: 1) Expanding Resources, 2) Enhancing Quality, and 3) Driving Change. All services are built on the CASE for Kids five-point quality framework.	1-CASE for Kids Director Dr. Lisa Thompson Caruthers was invited to participate in the fifth annual class of the <b>White-Riley-Peterson Policy Fellowship</b> . She joins a broad national cross-section of 15 leaders from diverse organizations whose interests intersect in afterschool and expanded learning opportunities. Fellows are participating in a year-long process that will create a cohort of entrepreneurial, networked leaders capable of strengthening policy in support of afterschool and expanded learning opportunities.
Expanding Resources: CASE for Kids provides access to a variety of resources including funding opportunities for both comprehensive programs and project based activities.	2- In collaboration with Harris County Precinct 2, CASE for Kids hosted a <b>Summer Learning Day</b> event for the first time ever. Over 150 youth participated in the reading event at the Youth Education Town II (YET Center II).
Enhancing Quality: CASE for Kids creates services to enhance/increase/strengthen the quality of services offered to youth resulting in increased capacity of the people and organizations implementing the out-of-school time program.	3-CASE for Kids has been selected to be a part of the <b>Every Hour Counts National Learning Community</b> . This is a new initiative designed to be a peer learning community composed of expanded-learning systems-builders ready to take their system to the next level. Only 13 cities and counties from around the country have been selected to participate.
Driving Change: CASE for Kids convenes community partners to promote and highlight the local out-of-school time community. In this area of work, we work collaboratively with the community to investigate and determine the best course of action to equalize access for youth.	4-CASE for Kids received a TEA Texas ACE 21 <sup>st</sup> Century-Cycle 9 grant in the amount of \$1.8M. The grant will support afterschool programs at 10 schools located in nine school districts.

<b>HCDE Goals</b>				
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
X	X	X	X	X
<b>Personnel Allocations</b>				
Position	15/16	16/17	17/18	
Director	1	1	1	
Asst. Director	2	2	2	
Manager	4	2	3	
Coordinator/Specialist	10	9	15	
Secretary	5	4	4	
Total	21	18	25	

<b>General Operating Fund Expenditures by Object</b>			
	2015/16	2016/17	2017/18
	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Payroll	109,520	87,942	184,268
Contracted Services	19,728	90,720	211,030
Supplies & Materials	13,821	18,409	31,370
Other Operating Expenses	9,715	99,423	212,180
Capital Outlay	0	0	0
Facilities Charges	0	0	0
Total Budget	\$152,784	\$296,494	\$638,848
Note: This is the only the general fund budget. Special revenue budget totals \$4,147,096 for FY17.			

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Percent of proposed number students	90%	90%	90%
Percent of site coordinators/stakeholders satisfied or very satisfied	90%	90%	90%
Percent Self-sustaining	80%	80%	80%

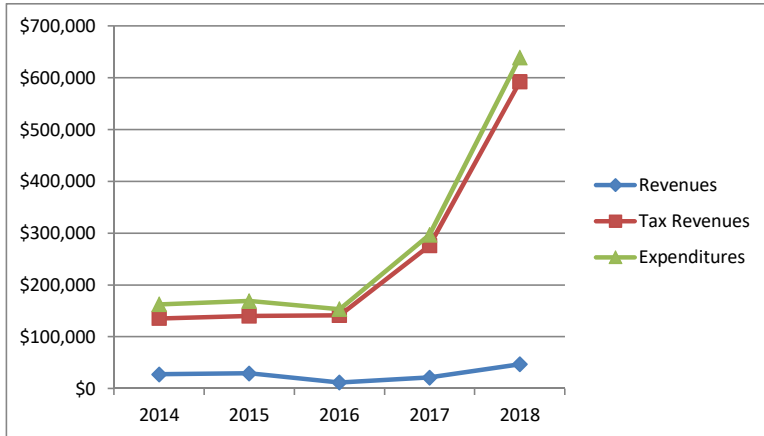
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**CASE Local**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 11,197	\$ 24,690	\$ 6,665	\$ 4,600	\$ 5,600
5730 - Local Rev-Other Entities	15,945	4,325	5,135	14,375	39,375
5740 - Local Revenue-Other	-	40	-	2,000	2,000
5790 - Local Rev-Local Grants	-	-	-	-	-
	27,142	29,055	11,800	20,975	46,975
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	135,158	139,710	140,984	275,519	591,873
<b>Total REVENUES:</b>	<b>162,300</b>	<b>168,765</b>	<b>152,784</b>	<b>296,494</b>	<b>638,848</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	96,025	121,229	109,520	87,942	184,268
6200 - Contracted Services	2,063	24,050	19,728	90,720	211,030
6300 - Supplies & Materials	296	16,926	13,821	18,409	31,370
6400 - Other Operating Costs	1,028	6,560	9,715	99,423	212,180
	99,412	168,765	152,784	296,494	638,848
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	62,888	-	-	-	-
<b>Total EXPENDITURES:</b>	<b>\$ 162,300</b>	<b>\$ 168,765</b>	<b>\$ 152,784</b>	<b>\$ 296,494</b>	<b>\$ 638,848</b>

**Performance Ratio** 17% 17% 8% 7% 7%  
 Total Local, Federal, and State Revenues / Total Expenditures



## Business Support Services 050

<b>Program Narrative</b> The Business Services Division provides financial support services to all HCDE divisions. Activities include, but are not limited to, budgeting, financial reporting, grant accounting, payroll services (processing pay checks, direct deposits, payroll (withholding), bill paying (accounts payable), cash receipts, debt payment monitoring, investment of department funds, accounts receivable, and finance training.	<b>Division 2017-2018 Objectives</b>
	<b>Service Delivery Objective</b> 1. Business Services will disseminate info about best business practices to all HCDE divisions by providing training, post financial info on the portal & website, and distribute Business calendars of due dates for financial reports, budgets, and risk assessment reviews.
	<b>Client Satisfaction Objective</b> 2. 90% of clients will be satisfied with services provided by Business Services.
	<b>Outcomes Objective</b> 3. The FY17 annual financial audit will receive an “unmodified” opinion from the independent auditor and there will be no audit findings.
	<b>Financial Objective</b> 4. Business Office operation costs will range between 3% to 5% per Department employee.

<b>Division Goals</b> To support the operations of HCDE by maximizing human and fiscal resources and utilizing sound fiscal planning for the efficient delivery of services and the protection of HCDE assets.	<b>Prior Year Highlights</b> The Division had the following accomplishments: Exceeded the 99 percent tax collection rate goal; actual 99.9 percent Secured and administered over \$30M in grants “Unmodified” Opinion expressed by the external independent auditors – which is the best type of auditor’s opinion No findings or questioned costs in the annual financial report Maintained its credit rating of “AAA” from Standard & Poor’s Rating Services and “Aaa” from Moody’s Investor Services Increased fund balance at the end of the year and ended with \$10 M in unassigned fund balance Received the Certificate of Achievement of Excellence in Financial Reporting from GFOA and ASBO Received the Distinguished Budget Reporting Award from GFOA and ASBO
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<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>			
Goal 1	Goal 2 X	Goal 3	Goal 4 X	Goal 5 X		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
						<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel Allocations</b>								
Position	15/16	16/17	17/18		Payroll	1,185,387	1,301,296	1,333,617
Assistant Superintendent	1	1	1		Contracted Services	408,297	380,482	362,424
Chief Accounting Officer	1	1	1		Supplies & Materials	48,133	45,500	45,500
Senior Accountant	1	1	1		Other Operating Expenses	63,217	80,700	80,700
Accounting Manager/Accountant	3	4	4		Capital Outlay	0	2,500	0
Business Analyst	1	1	1		Facility Charges	78,825	101,461	82,762
Executive Assistant	1	1	1		Total Budget	\$1,7836,859	\$1,911,939	\$1,905,003
Specialist/Clerk	7	7	7					
Accounting Clerk	.50	.50	.50					
Total	15.50	16.50	16.50					
<b>Performance Measures</b>					<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	
					<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	
% of divisions receiving info on best business practices					100%	100%	100%	
% of clients will be satisfied					90%	90%	90%	
The FY16 annual financial audit will receive an “unmodified” opinion from the independent auditor and there will be no findings.					meet	meet	meet	
Average cost % per HCDE employee					3%-5%	3%-5%	3% -5%	

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

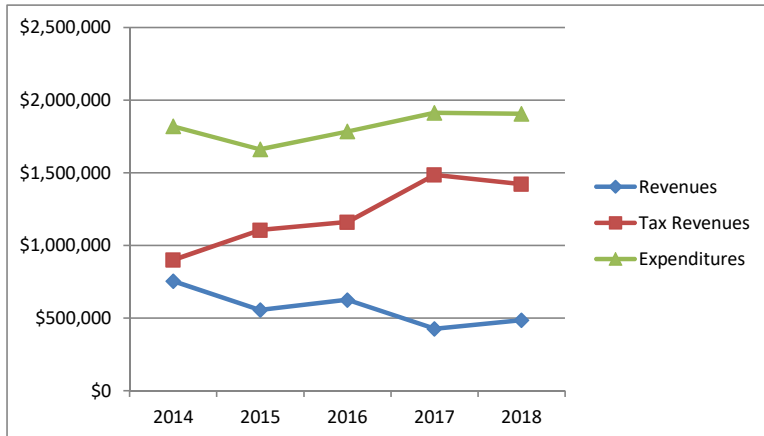
**Business Support Services**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 273,686	\$ 150,852	\$ 281,702	\$ 100,000	\$ 100,000
5730 - Local Rev-Other Entities	11,388	4,063	2,690	-	-
5740 - Local Revenue-Other	895	16,217	81	2,200	2,200
5890 - State Rev - Shared Services	-	-	9,882	9,390	8,688
5990 - Fed Rev - Indirect Costs	468,203	384,531	329,743	315,210	373,694
	<b>754,172</b>	<b>555,663</b>	<b>624,098</b>	<b>426,800</b>	<b>484,582</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	899,295	1,104,822	1,159,760	1,485,139	1,420,421
<b>Total REVENUES:</b>	<b>1,653,467</b>	<b>1,660,485</b>	<b>1,783,858</b>	<b>1,911,939</b>	<b>1,905,003</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	1,199,500	1,170,082	1,185,387	1,301,296	1,333,617
6200 - Contracted Services	268,782	292,562	408,297	380,482	362,424
6300 - Supplies & Materials	89,488	67,677	48,133	45,500	45,500
6400 - Other Operating Costs	178,574	57,000	63,217	80,700	80,700
6600 - Capital Assets	-	-	-	2,500	-
	<b>1,736,344</b>	<b>1,587,321</b>	<b>1,705,034</b>	<b>1,810,478</b>	<b>1,822,241</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	83,576	73,164	78,825	101,461	82,762
<b>Total EXPENDITURES:</b>	<b>\$ 1,819,920</b>	<b>\$ 1,660,485</b>	<b>\$ 1,783,859</b>	<b>\$ 1,911,939</b>	<b>\$ 1,905,003</b>

**Sustainability Ratio**

Local Property Taxes / Expenditures	49%	67%	65%	78%	75%
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## Purchasing Support 950

<b>Program Narrative</b> The internal purchasing division is responsible for converting approved requisitions into purchase orders, creating RFP and ITB documents for the formal bidding process, training requisition generators and processing HCDE contracts.	<b>Division 2017-2018 Objectives</b> Service Delivery Objective 1. Internal Purchasing will provide purchasing Pentamation training for 20 HCDE staff. Client Satisfaction Objective 2. 90% of the HCDE clients will be satisfied with purchasing services. Outcomes Objective 3. 85% of requisitions will be processed within 2 days of final approval. Financial Objective 4. Division support charges will not exceed approved budget.
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<b>Division Goals</b> To maintain a high level of customer service.	<b>Prior Year Highlights</b> Internal purchasing was able to process all HCDE contracts with the new Contract Coordinator position.
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<b>HCDE Goals</b>	<b>General Operating Fund Expenditures by Object</b>																																										
<table border="1" style="width: 100%;"> <tr> <td>Goal 1</td> <td>Goal 2</td> <td>Goal 3</td> <td>Goal 4</td> <td>Goal 5</td> </tr> <tr> <td>X</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X					<table border="1" style="width: 100%;"> <thead> <tr> <th></th> <th>2015/16</th> <th>2016/17</th> <th>2017/18</th> </tr> <tr> <th></th> <th>Actual</th> <th>Projected</th> <th>Budget</th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td>414,429</td> <td>455,423</td> <td>452,225</td> </tr> <tr> <td>Contracted Services</td> <td>22,608</td> <td>43,774</td> <td>32,150</td> </tr> <tr> <td>Supplies &amp; Materials</td> <td>13,508</td> <td>17,500</td> <td>17,500</td> </tr> <tr> <td>Other Operating Expenses</td> <td>15,038</td> <td>25,100</td> <td>25,100</td> </tr> <tr> <td>Facility Charges</td> <td>7,381</td> <td>9,501</td> <td>8,969</td> </tr> <tr> <td><b>Total Budget</b></td> <td><b>\$472,964</b></td> <td><b>\$551,298</b></td> <td><b>\$535,944</b></td> </tr> </tbody> </table>		2015/16	2016/17	2017/18		Actual	Projected	Budget	Payroll	414,429	455,423	452,225	Contracted Services	22,608	43,774	32,150	Supplies & Materials	13,508	17,500	17,500	Other Operating Expenses	15,038	25,100	25,100	Facility Charges	7,381	9,501	8,969	<b>Total Budget</b>	<b>\$472,964</b>	<b>\$551,298</b>	<b>\$535,944</b>
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5																																							
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	Actual	Projected	Budget																																								
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Contracted Services	22,608	43,774	32,150																																								
Supplies & Materials	13,508	17,500	17,500																																								
Other Operating Expenses	15,038	25,100	25,100																																								
Facility Charges	7,381	9,501	8,969																																								
<b>Total Budget</b>	<b>\$472,964</b>	<b>\$551,298</b>	<b>\$535,944</b>																																								
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Personnel Allocations																																											
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<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>																																								

Performance Measures	Actual	Projected	Projected
	2015/16	2016/17	2017/18
Number of HCDE staff attending purchasing training	131	131	131
Percentage of HCDE clients satisfied with the purchasing services.	95	95	95
Percentage of requisitions processed with 2 days of final approval	94	94	94
Average cost to process a purchase order	110	110	110



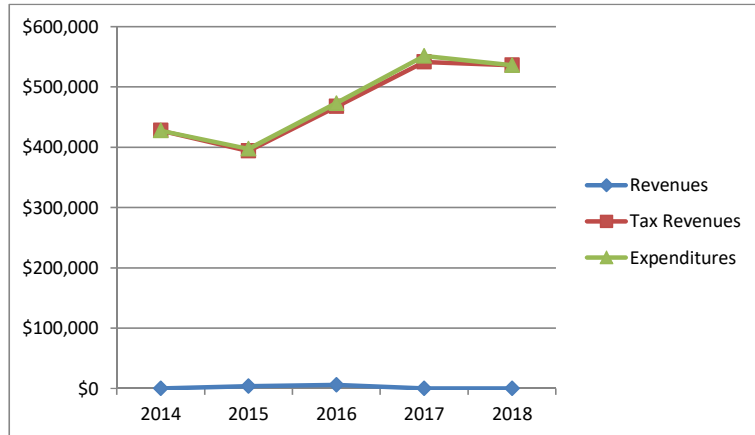
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Purchasing Support**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5720 - Local Rev-Schl Districts	\$ -	\$ 3,563	\$ 5,559	\$ -	\$ -
5710 - Local Property Taxes	427,646	393,715	467,405	541,298	535,944
<b>Total REVENUES:</b>	<b>427,646</b>	<b>397,278</b>	<b>472,964</b>	<b>541,298</b>	<b>535,944</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	397,101	350,911	414,429	455,423	452,225
6200 - Contracted Services	4,330	8,547	22,608	43,774	32,150
6300 - Supplies & Materials	9,859	21,154	13,508	17,500	17,500
6400 - Other Operating Costs	8,814	9,107	15,038	25,100	25,100
	420,104	389,719	465,582	541,797	526,975
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	7,542	7,559	7,381	9,501	8,969
<b>Total EXPENDITURES:</b>	<b>\$ 427,646</b>	<b>\$ 397,278</b>	<b>\$ 472,964</b>	<b>\$ 551,298</b>	<b>\$ 535,944</b>

<b>Sustainability Ratio</b>					
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%



**Technology Services – Chief Information Officer  
093**

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
Lead the planning and implementation of Department short and long term strategies, tactics, work plans and projects. Provide cost effective business operations system solutions and communication technologies.	Service Delivery Objective 1. Divisions reporting to CIO will meet their service delivery objectives.
	Client Satisfaction Objective 2. Divisions reporting to CIO will meet their client satisfaction objectives.
	Outcomes Objective 3. Divisions reporting to CIO will meet their outcome objectives.
	Financial Objective 4. Divisions reporting to CIO will meet their financial objectives.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
Provide leadership to HCDE through technology solutions.	Continued automation of business processes. Supported creation of Learning Management System offered to client districts.

<b>HCDE Goals</b>				
Goal 1 X	Goal 2 X	Goal 3 X	Goal 4 X	Goal 5
<b>Personnel Allocations</b>				
Position	15/16	16/17	17/18	
Chief Information Officer	1	1	1	
Total	1	1	1	

<b>General Operating Fund Expenditures by Object</b>			
	2015/16	2016/17	2017/18
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
Payroll	183,362	173,134	168,568
Contracted Services	833	1,500	1,500
Supplies & Materials	0	5,700	6,000
Other Operating Expenses	2,063	11,000	10,700
Capital Outlay	0	0	0
Facility Charges	3,024	3,892	3,674
Total Budget	\$189,282	\$195,226	\$190,442

<b>Performance Measures</b>	<b>Actual 2015/16</b>	<b>Projected 2016/17</b>	<b>Projected 2017/18</b>
Percent of programs who met their service delivery objectives.	100	100	100
Percent of programs who met their client satisfaction objectives.	100	100	100
Percent of programs who met their outcome objectives.	100	100	100
Percent of programs who met their financial objectives.	100	100	100

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

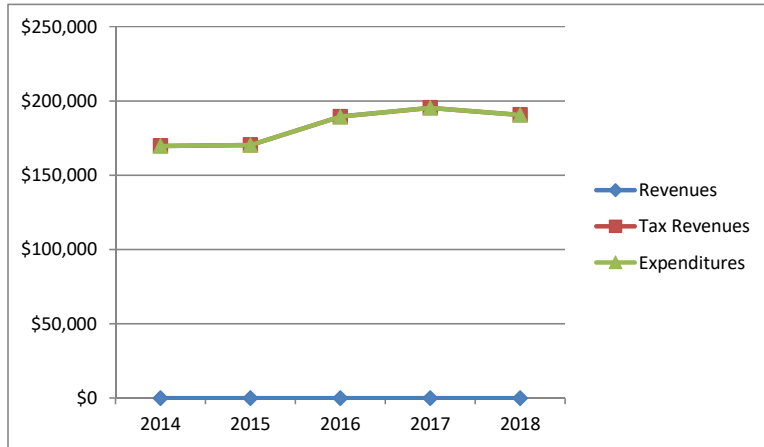
**Chief Information Officer**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	\$ 169,658	\$ 170,214	\$ 189,282	\$ 195,226	\$ 190,442
<b>Total REVENUES:</b>	<b>169,658</b>	<b>170,214</b>	<b>189,282</b>	<b>195,226</b>	<b>190,442</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	159,996	164,552	183,362	173,134	168,568
6200 - Contracted Services	912	911	833	1,500	1,500
6300 - Supplies & Materials	2,050	-	-	5,700	6,000
6400 - Other Operating Costs	3,610	1,655	2,063	11,000	10,700
	<b>166,568</b>	<b>167,118</b>	<b>186,258</b>	<b>191,334</b>	<b>186,768</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	3,090	3,096	3,024	3,892	3,674
<b>Total EXPENDITURES:</b>	<b>\$ 169,658</b>	<b>\$ 170,214</b>	<b>\$ 189,282</b>	<b>\$ 195,226</b>	<b>\$ 190,442</b>

**Sustainability Ratio**

Local Property Taxes / Expenditures	100%	100%	100%	100%	100%
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## Technology Support Services 090

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
Institute a foundation that will allow HCDE to operate in a more efficient and productive manner through use of technology. Provide technological support and solutions that drive the various businesses within HCDE. Maintain a high availability infrastructure that supports communications, data management and business management information systems.	Service Delivery Objective
	1. 80% of Help Desk tickets will be identified as first call resolution.
	Client Satisfaction Objective
	2. 90% of clients will be satisfied with the services of the Technology Support Service division.
	Outcomes Objective
	3. The network will be available 99% of the time by maintaining the Network and Data Center infrastructure.
	Financial Objective
	4. Technology Support Services will spend 90% of the technology budget but not more than 100%.
<b>Division Goals</b>	<b>Prior Year Highlights</b>
Provide quality technology based support, maintain an advanced technology infrastructure, support business critical applications, develop technology solutions that support HCDE business, maintain a strong cyber security posture in protecting the assets and productivity of the workplace.	Over 9,000 support requests resolved by the Help Desk, Implementation of new Workshop Management System, Completion of new HCDE Website, Data Center Standardization, Institute additional layers for cyber security.

<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		2015/16	2016/17	2017/18
X	X	X	X	X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>								
Position					15/16	16/17	17/18	
Director					1	1	1	Payroll
Managers					5	5	3	Contracted Services
Software Developer					3	3	2	Supplies & Materials
Webmaster					1	0	0	Other Operating Expenses
Administrative Assistant					1	1	1	Capital Outlay
Analyst/Specialist/Technician					12	11	14	Facility Charges
Copy Center					0	0	0	Total Budget
Audio/Visual Technician					1	0	0	
Total					24	21	21	

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
% of Help Desk tickets identified as first call resolution	86%	86%	80%
% client satisfied with the services	95%	TBD	95%
% of all network availability	99%	99%	99%
% of budget spent	95%	95%	95%

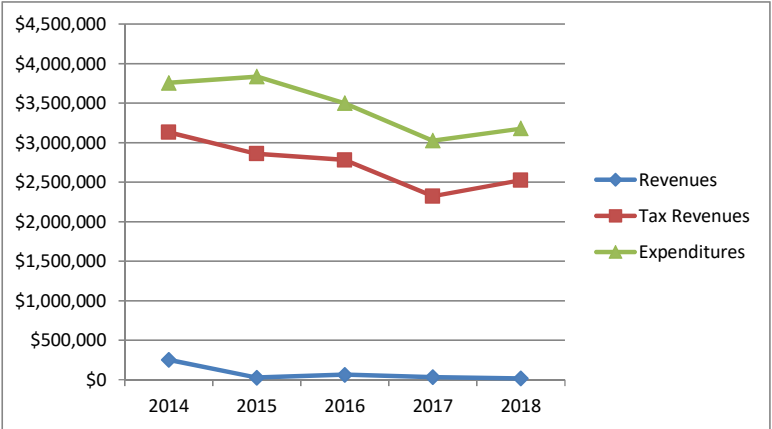
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Technology Support Services**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5610 - Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -
5720 - Local Rev-Schl Districts	249,606	26,200	61,000	31,600	17,200
5740 - Local Revenue-Other	350	84	296	-	-
5890 - State Rev-Shared Services	25,689	26,503	19,082	16,802	14,497
5990 - Fed Rev - Indirect Costs	349,899	925,108	636,746	653,436	623,582
	<b>625,544</b>	<b>977,895</b>	<b>717,124</b>	<b>701,838</b>	<b>655,279</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	3,129,815	2,858,133	2,779,905	2,322,019	2,523,063
<b>Total REVENUES:</b>	<b>3,755,359</b>	<b>3,836,028</b>	<b>3,497,029</b>	<b>3,023,857</b>	<b>3,178,342</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	1,810,830	1,850,258	1,779,269	1,800,050	1,850,152
6200 - Contracted Services	491,247	431,996	574,579	528,405	630,000
6300 - Supplies & Materials	557,773	692,360	676,213	556,064	586,200
6400 - Other Operating Costs	110,094	87,448	81,483	66,181	42,930
6600 - Capital Assets	653,798	715,762	328,649	-	-
	<b>3,623,742</b>	<b>3,777,824</b>	<b>3,440,193</b>	<b>2,950,700</b>	<b>3,109,282</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	131,617	58,204	56,836	73,157	69,060
<b>Total EXPENDITURES:</b>	<b>\$ 3,755,359</b>	<b>\$ 3,836,028</b>	<b>\$ 3,497,029</b>	<b>\$ 3,023,857</b>	<b>\$ 3,178,342</b>

<b>Sustainability Ratio</b>					
Local Property Taxes / Expenditures	83%	75%	79%	77%	79%



## Client Engagement 092

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
Client Engagement assists HCDE by providing professional marketing strategies/materials/SEO for revenue-generating divisions of HCDE, increasing the number of governmental entities that become members and then ensuring they are aware of the HCDE products/services available to them, thus growing the revenue stream generated by those divisions.	<b>Service Delivery Objective</b>
	1. Client Engagement will support the marketing efforts for HCDE divisions that are charged with meeting revenue goals, with emphasis given to Enterprise Fund divisions.
	<b>Client Satisfaction Objective</b>
	2. 90% of HCDE employees who use our services will be satisfied.
	<b>Outcomes Objective</b>
	3. Grow membership in HCDE by 15%.
	<b>Financial Objective</b>
	4. Client Engagement's expenditures for the fiscal year will not exceed the approved budget.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
Client Engagement will provide marketing support to revenue-generating divisions, and will develop and manage the HCDE marketing program.	In 2016-17, Client Engagement managed the HCDE marketing program, represented HCDE outside of Harris County. The division served Choice Partners (enterprise division), plus four other divisions. Videos were produced and the interactive infographic was updated. As of July 2018, it is estimated that membership will grow by 15%, which is 177 new members.
Client Engagement will increase the number of inter-local agreements by 15%.	

<b>HCDE Goals</b>	<b>General Operating Fund Expenditures by Object</b>																																														
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Personnel Allocations																																															
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Membership Manager	0.63	.63	.63																																												
Coordinator	2	2	2																																												
Graphic Designer	1	1	1																																												
Secretary	0	0	0																																												
Total	4.63	4.63	4.63																																												

Performance Measures	Actual	Projected	Projected
	2015/16	2016/17	2017/18
Support provided to enterprise divisions.	4	4	4
% clients satisfied	90%	90%	90%
% increase in interlocal agreements	15%	15%	15%
% compliant with the division budget	100%	100%	100%

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

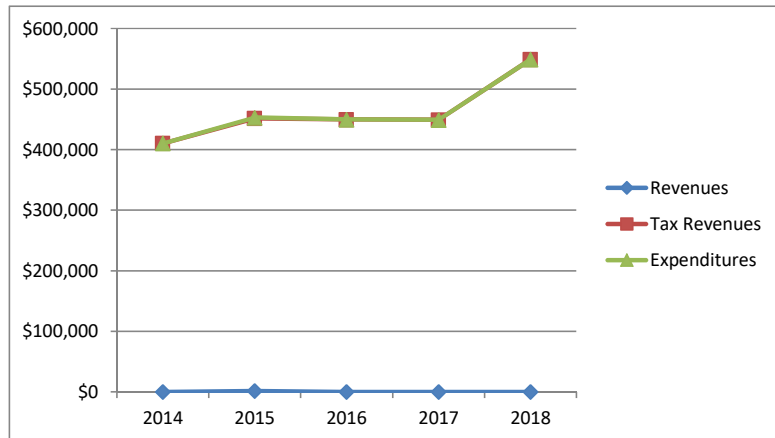
**Client Engagement**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5740 - Local Revenue-Other	\$ -	\$ 1,400	\$ -	\$ -	\$ -
	-	1,400	-	-	-
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	410,161	451,463	449,700	449,119	548,621
<b>Total REVENUES:</b>	<b>410,161</b>	<b>452,863</b>	<b>449,700</b>	<b>449,119</b>	<b>548,621</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	239,108	259,557	346,422	314,132	414,126
6200 - Contracted Services	89,491	95,077	23,035	32,900	42,550
6300 - Supplies & Materials	17,275	30,674	20,846	18,380	13,110
6400 - Other Operating Costs	57,344	60,596	52,605	74,959	70,579
	403,218	445,904	442,905	440,371	540,365
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	6,943	6,959	6,795	8,746	8,256
<b>Total EXPENDITURES:</b>	<b>\$ 410,161</b>	<b>\$ 452,863</b>	<b>\$ 449,700</b>	<b>\$ 449,117</b>	<b>\$ 548,621</b>

**Sustainability Ratio**

Local Property Taxes / Expenditures	100%	100%	100%	100%	100%
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## Communications 925

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
<p>The Communications division of Harris County Department of Education assists other divisions within the Department with their publicity and overall communications needs. The division also recognizes divisions for their efforts and achievements through varied vehicles of communication. Most importantly, it serves as the official communications center for the Department as a whole. With one of the goals of the Board of Trustees being to increase the Department's visibility within the community, the division's ongoing goal is to maintain awareness of HCDE in the community that supports public education. Communication staff remain eager to continue to assist in the development of all communicative resources on behalf of all of the divisions within Harris County Department of Education. Beginning in 2007, the core objectives of the division became primarily focused on the work the division facilitates related to raising HCDE visibility in the community.</p>	<p><b>Service Delivery Objective</b></p> <p>1. At least 75 press releases will be issued to local media outlets by the CPI division.</p>
	<p><b>Client Satisfaction Objective</b></p> <p>2. 90% of clients who are subjects of media coverage will be satisfied with their respective coverage.</p>
	<p><b>Outcomes Objective</b></p> <p>3. CPI will receive at least 90 media hits.</p>
	<p><b>Financial Objective</b></p> <p>4. CPI will serve internal divisions at a cost of not more than \$13,000 per division.</p>

<b>Division Goals</b>	<b>Prior Year Highlights</b>
<p>The division will continue to offer all of the divisions within the Department exceptional service in an effort to publicize their programs and services.</p> <p>The division will remain active with other colleagues in the education communications arena through its affiliation with the Houston School Public Relations Association.</p> <p>The division will remain an award-winning unit across the state by continuing to be recognized and rewarded</p>	<p>The division has exceeded nearly all of its accountability objectives (with the exception of one in each year) over the past couple of years. In the years past, the division has been just as successful if not more so. The division consistently keeps the Department in the spotlight of local and sometimes national media- achieving the Board's goal of increasing visibility in the local community that supports education. This information is tracked on a monthly basis. In its history, the Department has never received the volume of positive media attention it has since the creation of this unit and the attraction increases each year. Finally, the division earns tens of statewide awards of excellence at the Texas School Public Relations Association. Traditionally, the Communications division of HCDE brings home the gold of the gold award- the highest honor possible, as well as gold, and some silver awards on an annual basis as it competes with the largest and most renowned school districts across the state.</p>

<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>			
Goal 1 X	Goal 2 X	Goal 3 X	Goal 4 X	Goal 5		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
						<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
Allocations								
Position		<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	Payroll	662,400	689,865	633,045
Director		1	1	1	Contracted Services	96,962	146,417	102,616
Manager		1	1	1	Supplies & Materials	67,429	69,832	64,832
Public Information Manager		1	0	0	Other Operating Expenses	19,467	33,650	31,650
Media Production Specialist		0	1	1	Facility Costs	28,075	36,137	38,227
Webmaster		0	1	1	<b>Total Budget</b>	<b>\$874,333</b>	<b>\$975,901</b>	<b>\$870,370</b>
Media Production Manager		0	1	1				
Secretary		1	1	1				
Graphic Designer		1	1	1				
Coordinator		1	1	1				
<b>Total</b>		<b>6</b>	<b>8</b>	<b>8</b>				

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Number of press releases	90	90	90
Percentage of clients that are satisfied	80	100	100
Number of media "hits"	90	90	90
Cost of annual services provided by CPI to divisions	14,000 or less	14,000 or less	13,000 or less



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

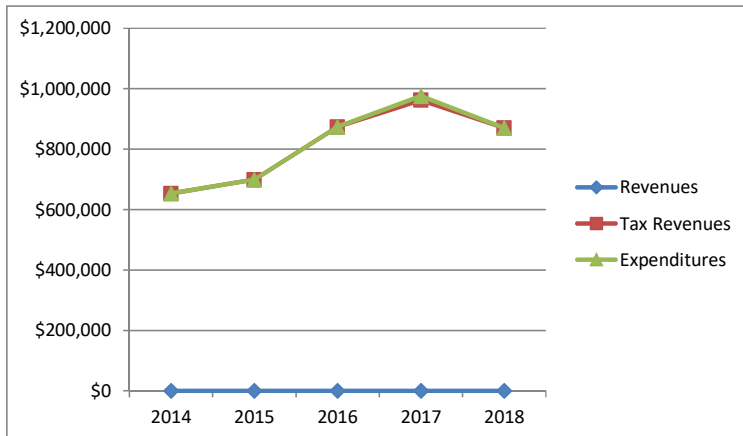
**Communications**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5740 - Local Revenue-Other	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	653,013	699,227	874,333	962,832	870,370
<b>Total REVENUES:</b>	<b>653,013</b>	<b>699,227</b>	<b>874,333</b>	<b>962,832</b>	<b>870,370</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	447,762	482,150	662,400	689,865	633,045
6200 - Contracted Services	115,104	109,057	96,962	146,417	102,616
6300 - Supplies & Materials	35,177	60,916	67,429	69,832	64,832
6400 - Other Operating Costs	20,642	18,353	19,467	33,650	31,650
	618,685	670,476	846,258	939,764	832,143
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	34,328	28,751	28,075	36,137	38,227
<b>Total EXPENDITURES:</b>	<b>\$ 653,013</b>	<b>\$ 699,227</b>	<b>\$ 874,333</b>	<b>\$ 975,901</b>	<b>\$ 870,370</b>

**Sustainability Ratio**

Local Property Taxes / Expenditures	100%	100%	100%	99%	100%
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## Human Resources 030

<b>Program Narrative</b> Human Resources division (HRD) is responsible for the design of formal systems to ensure the effective and efficient use of human talent to accomplish HCDE's goals. To assist the department in meeting its goals, HRD is composed of several groups of interlinked activities: Employment and Recruiting, Training and Development, Compensation Administration, Benefits Administration, Employee Relations, Employee Services and Personnel Records Management.	<b>Division 2017-2018 Objectives</b> Service Delivery Objective 1. 85% of all open positions at HCDE will be reviewed on a weekly basis. Client Satisfaction Objective 2. 90% of HCDE employees will be satisfied with HR services. Outcomes Objective 3. On average 90% of posted positions will be filled. Financial Objective 4. Human Resources' average cost per employee will not exceed \$815.
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<b>Division Goals</b> Review of the HCDE Salary Schedules Upgrade of inactive file management system Review of the performance appraisal workflow Implementation of records onboarding module	<b>Prior Year Highlights</b> Upgrade of TimeClock Plus timekeeping system Recruitment rebranding New voluntary benefits offered to employees New online employment application New Workers' Compensation plan and administrator
---	--

<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>				
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	
				X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>	
<b>Personnel Allocations</b>									
Position			<b>15/16</b>	<b>16/17</b>	<b>17/18</b>				
Executive Director			1	1	1	Payroll	753,278	774,762	798,851
Assistant Director			1	1	1	Contracted Services	55,188	64,971	57,000
Human Resources Coordinator			2	2	3	Supplies & Materials	32,090	39,750	39,750
Benefits Coordinator			1	1	1	Other Operating Expenses	49,661	69,100	109,100
Administrative Assistant			1	1	1	Capital Outlay	0	0	0
Benefits Assistant			1	1	1	Facility Charges	45,660	63,438	59,886
Clerk			3	3	2	Total Budget	\$935,877	\$1,012,021	\$1,064,587
Total			10	10	10				

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Percent of personnel requests will be posted online within one business day after approval by the HR director.	85%	85%	85%
Percent of clients satisfied with services provided by Human Resources.	90%	90%	90%
Percent of all budget approved positions fully staffed.	90%	90%	90%
Average cost per employee	\$815	\$815	\$815

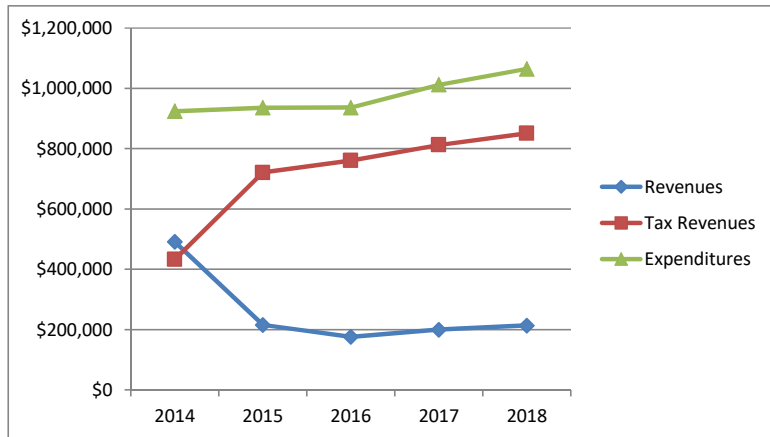
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Human Resources**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5740 - Local Revenue-Other	\$ 1,795	\$ -	\$ -	\$ -	\$ -
5890 - State Revenue-Shared Services	-	-	5,111	5,008	4,850
5990 - Fed Rev - Indirect Costs	489,324	215,337	170,557	194,749	208,598
	<b>491,119</b>	<b>215,337</b>	<b>175,668</b>	<b>199,757</b>	<b>213,448</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	433,038	720,325	760,209	812,264	851,139
<b>Total REVENUES:</b>	<b>924,157</b>	<b>935,662</b>	<b>935,877</b>	<b>1,012,021</b>	<b>1,064,587</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	729,039	729,036	753,278	774,762	798,851
6200 - Contracted Services	53,866	54,605	55,188	64,971	57,000
6300 - Supplies & Materials	34,273	52,379	32,090	39,750	39,750
6400 - Other Operating Costs	52,940	49,170	49,661	69,100	109,100
	<b>870,118</b>	<b>885,190</b>	<b>890,217</b>	<b>948,583</b>	<b>1,004,701</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	54,039	50,472	45,660	63,438	59,886
<b>Total EXPENDITURES:</b>	<b>\$ 924,157</b>	<b>\$ 935,662</b>	<b>\$ 935,877</b>	<b>\$ 1,012,021</b>	<b>\$ 1,064,587</b>

<b>Sustainability Ratio</b>					
Local Property Taxes / Expenditures	47%	77%	81%	80%	80%



## Assistant Superintendent – Academic Support

011

<p><b>Program Narrative</b></p> <p>The Assistant Superintendent oversees and/or supervises The Head Start Program, The School-Based Therapy Services Division and The Schools Division</p>	<p><b>Division 2017-2018 Objectives</b></p> <p>Service Delivery Objective</p> <p>1. Division directors under my supervision will receive an average of 4 formal visits from me during the year.</p> <p>Client Satisfaction Objective</p> <p>2. At least 90% of the division directors, managers, and supervisors receiving support services from me will be satisfied with those services.</p> <p>Outcomes Objective</p> <p>3. 100% of the divisions under my supervision will meet their outcome accountability objectives.</p> <p>Financial Objective</p> <p>4. 100% of the divisions under my supervision will meet their financial accountability objectives.</p>
<p><b>Division Goals</b></p> <ul style="list-style-type: none"> <li>-Provide a safe environment for students and staff.</li> <li>-Deliver high quality instruction/service</li> <li>-Ensure a culture of Professionalism</li> </ul>	

<p><b>HCDE Goals</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%; text-align: center;">Goal 1</td> <td style="width: 12.5%; text-align: center;">Goal 1</td> <td style="width: 12.5%; text-align: center;">Goal 3</td> <td style="width: 12.5%; text-align: center;">Goal 4</td> <td style="width: 12.5%; text-align: center;">Goal 5</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td></td> <td></td> <td></td> </tr> </table>	Goal 1	Goal 1	Goal 3	Goal 4	Goal 5	X	X				<p><b>General Operating Fund Expenditures by Object</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">2015/16</th> <th style="text-align: right;">2016/17</th> <th style="text-align: right;">2017/18</th> </tr> <tr> <th></th> <th style="text-align: right;"><u>Actual</u></th> <th style="text-align: right;"><u>Projected</u></th> <th style="text-align: right;"><u>Budget</u></th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td style="text-align: right;">265,590</td> <td style="text-align: right;">249,115</td> <td style="text-align: right;">258,307</td> </tr> <tr> <td>Contracted Services</td> <td style="text-align: right;">764</td> <td style="text-align: right;">2,010</td> <td style="text-align: right;">1,460</td> </tr> <tr> <td>Supplies &amp; Materials</td> <td style="text-align: right;">2,033</td> <td style="text-align: right;">2,182</td> <td style="text-align: right;">2,832</td> </tr> <tr> <td>Other Operating Expenses</td> <td style="text-align: right;">9,280</td> <td style="text-align: right;">10,646</td> <td style="text-align: right;">10,546</td> </tr> <tr> <td>Capital Outlay</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Facility Charges</td> <td style="text-align: right;">5,337</td> <td style="text-align: right;">8,697</td> <td style="text-align: right;">6,485</td> </tr> <tr> <td style="text-align: right;">Total Budget</td> <td style="text-align: right;">283,003</td> <td style="text-align: right;">272,650</td> <td style="text-align: right;">279,630</td> </tr> </tbody> </table>		2015/16	2016/17	2017/18		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>	Payroll	265,590	249,115	258,307	Contracted Services	764	2,010	1,460	Supplies & Materials	2,033	2,182	2,832	Other Operating Expenses	9,280	10,646	10,546	Capital Outlay	0	0	0	Facility Charges	5,337	8,697	6,485	Total Budget	283,003	272,650	279,630
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Position	15/16	16/17	17/18																																												
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<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>																																												

Performance Measures	Actual	Projected	Projected
	2015/16	2016/17	2017/18
% of divisions that met their service delivery objectives.	90%	90%	90%
% of divisions that met their client satisfaction objectives.	90%	90%	90%
% of divisions that met their outcomes objectives.	90%	100%	100%
% of divisions that met their financial effectiveness objectives.	90%	100%	100%

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

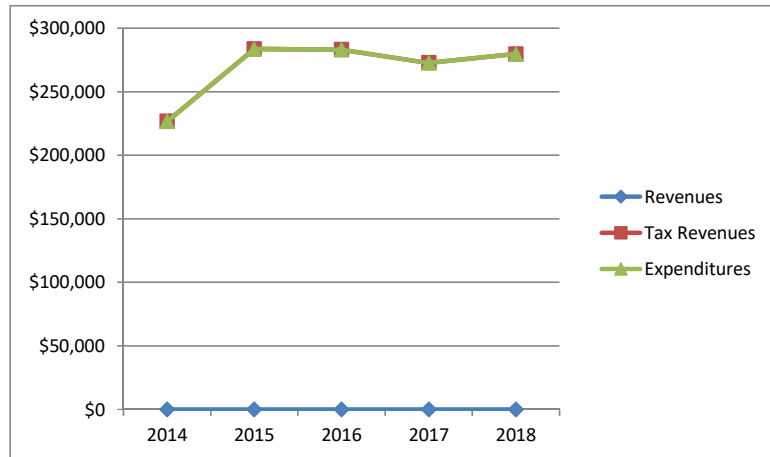
**Assistant Superintendent Academic Support**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	\$ 226,591	\$ 283,670	\$ 283,003	\$ 272,650	\$ 279,630
<b>Total REVENUES:</b>	<b>226,591</b>	<b>283,670</b>	<b>283,003</b>	<b>272,650</b>	<b>279,630</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	215,156	265,445	265,590	249,115	258,307
6200 - Contracted Services	494	750	764	2,010	1,460
6300 - Supplies & Materials	2,135	6,231	2,033	2,182	2,832
6400 - Other Operating Costs	3,353	5,778	9,280	10,646	10,546
	<b>221,138</b>	<b>278,204</b>	<b>277,666</b>	<b>263,953</b>	<b>273,145</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	5,453	5,466	5,337	8,697	6,485
<b>Total EXPENDITURES:</b>	<b>\$ 226,591</b>	<b>\$ 283,670</b>	<b>\$ 283,003</b>	<b>\$ 272,650</b>	<b>\$ 279,630</b>

**Sustainability Ratio**

Local Property Taxes / Expenditures	100%	100%	100%	100%	100%
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## School Based Therapy Services

111

<p><b>Program Narrative</b></p> <p>The School-Based Therapy Services Division serves the educational community by providing occupational therapy, physical therapy and music therapy services for students with disabilities and other struggling learners in public and charter schools and other educational entities in the greater Houston area. Services include evaluation, intervention, problem-solving and training. The division provides leadership in best practices for school-based occupational therapy and physical therapy through its online website, <a href="http://www.TXSpot.org">www.TXSpot.org</a>. Additionally, the division leads by conducting program evaluations and providing training and professional development to local school districts and charter schools.</p> <p>School-Based Therapy Services mission: Advancing best practices for service delivery in partnership with the educational community.</p>	<p><b>Division 2017-2018 Objectives</b></p> <p><b>Service Delivery Objective</b></p> <p>1. The School-Based Therapy Services Division will deliver 80% of the days of service contracted with independent school districts and programs for children from pre-kindergarten to 22 years. The number of contracted days will be calculated on August 15, 2018 to account for the multiple additions and modifications requested throughout the contract year.</p> <p><b>Client Satisfaction Objective</b></p> <p>2. 90% of the Therapy Services clients and employees be satisfied with services.</p> <p><b>Outcomes Objective</b></p> <p>3. A minimum of 80% of therapy providers will adhere to best practices when delivering services to students.</p> <p><b>Financial Objective</b></p> <p>4. The Therapy Services Division will provide 85% self-support as measured by the actual revenue to expenses.</p>
<p><b>Division Goals</b></p> <p>Maintain a quality focus for our student-centered interventions.</p> <p>Successful recruitment/retention of professional personnel.</p> <p>Development of the TxSpot Resource Center.</p>	<p><b>Prior Year Highlights</b></p> <p>In the 2016-17 school year, approximately 7,300 students were served and more than 4,500 teachers and educators were trained in public and charter schools and other educational entities in the greater Houston area. The division provided program evaluation to 2 school districts and subsequent training/professional development to the district therapy staff. The TxSpot website had approximately 3,600 users on its site and provided answers to 75 questions regarding school-based therapy practice. In addition to their duties as related services providers in special education programs, division professionals have begun serving as consultants to children in general education settings struggling with learning and behavioral issues.</p>

HCDE Goals					General Operating Fund Expenditures by Object				
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		2015/16	2016/17	2017/18	
		X	X	X		Actual	Projected	Budget	
<b>Personnel Allocations</b>									
Position			<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	Payroll	9,007,225	10,392,284	10,805,949
Director			1	1	1	Contracted Services	33,717	54,203	43,900
Manager			6.5	7.5	7.5	Supplies & Materials	68,387	93,300	133,700
Field Staff			120.5	125.8	127.8	Other Operating Expenses	126,112	386,025	252,525
Secretary			1	1	1	Facility Charges	56,690	72,968	68,882
Office Clerk			2	2	2				
Administrative Asst			1	1	1	Total Budget	\$9,292,131	\$10,998,780	\$11,304,956
Total			132	138.3	140.3				
<b>Performance Measures</b>						<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	
						<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	
Percent of the days of service contracted						95%	80%	80%	
Percent client and employees satisfied						100%	90%	90%	
Percent of students who maintain or increase participation level						85%	PM: TBD	PM: TBD	
Percent self-sustaining						96%	87%	85% to 90%	

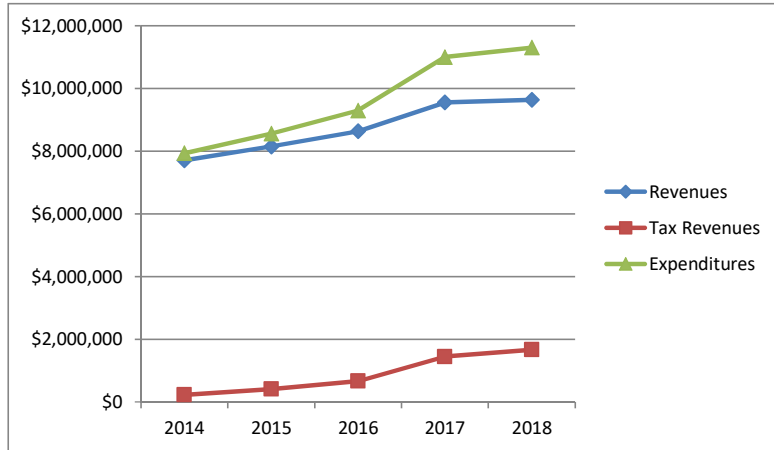
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**School Based-Therapy Services**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 7,706,189	\$ 8,151,024	\$ 8,633,429	\$ 9,555,482	\$ 9,636,565
5740 - Local Revenue-Other	557	105	-	-	-
	<b>7,706,746</b>	<b>8,151,129</b>	<b>8,633,429</b>	<b>9,555,482</b>	<b>9,636,565</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	224,625	407,718	658,702	1,443,298	1,668,391
<b>Total REVENUES:</b>	<b>7,931,371</b>	<b>8,558,847</b>	<b>9,292,131</b>	<b>10,998,780</b>	<b>11,304,956</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	7,655,483	8,294,423	9,007,225	10,392,284	10,805,949
6200 - Contracted Services	32,080	25,268	33,717	54,203	43,900
6300 - Supplies & Materials	73,258	63,707	68,387	93,300	133,700
6400 - Other Operating Costs	112,627	117,395	126,112	386,025	252,525
	<b>7,873,448</b>	<b>8,500,793</b>	<b>9,235,441</b>	<b>10,925,812</b>	<b>11,236,074</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	57,923	58,054	56,690	72,968	68,882
<b>Total EXPENDITURES:</b>	<b>\$ 7,931,371</b>	<b>\$ 8,558,847</b>	<b>\$ 9,292,131</b>	<b>\$ 10,998,780</b>	<b>\$ 11,304,956</b>

**Performance Ratio** 97% 95% 93% 87% 85%  
 Total Local, Federal, and State Revenues / Total Expenditures



**Special Schools Administration  
501**

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
The Special Schools Division supports area school districts by providing TEA aligned educational services for students with intellectual disabilities, developmental disabilities, and behavioral challenges. Through innovative and specialized programs, special education, and behaviorally challenged students have the opportunity to experience academic success and learn socially appropriate behaviors in a caring environment staffed by certified and highly skilled professionals. This budget supports administration of the Division. Schools are revenue generating entities.	<b>Service Delivery Objective</b>
	1. Special Schools Division will meet their objectives in this accountability category.
	<b>Client Satisfaction Objective</b>
	2. Special Schools Division will meet their objectives in this accountability category.
	<b>Outcomes Objective</b>
	3. Special Schools Division will meet their objectives in this accountability category.
	<b>Financial Objective</b>
	4. Special Schools Division will meet their objectives in this accountability category.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
To provide alternative pathways to at risk students with behavioral challenges for all 25 school districts in Harris County.	Both ABS and Highpoint campuses met compliance objectives #1, 3, and 5. Highpoint campuses met all 5 when we include the 90% for client satisfaction. There is an increase in sending type behaviors at the ABS campuses; a decrease in restraints still noted; all campuses participate in action planning.
To promote positive relationships with the community, districts, and staff.	

<b>HCDE Goals</b>						<b>General Operating Fund Expenditures by Object</b>			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5			<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
X	X	X		X			<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>						Payroll	370,880	389,594	399,868
Position			<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	Contracted Services	27,768	46,002	31,200
Senior Director			1	1	1	Supplies & Materials	54,439	55,100	57,900
Director			1	1	1	Other Operating Expenses	26,274	34,100	33,300
Administrative Assistant			1	1	1	Capital Outlay	0	0	0
Secretary			1	1	1	Facility Charges	17,778	22,883	18,547
						Total Budget	\$497,140	\$547,679	\$540,815
<b>Total</b>			<b>4</b>	<b>4</b>	<b>4</b>				

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
% of special schools that met their service delivery objectives.	100%	100%	100%
% of special schools that met their client satisfaction objectives.	100%	100%	100%
% of special schools that met their outcomes objectives.	80%	100%	100%
% of special schools that met their financial effectiveness objectiveness.	80%	100%	100%



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
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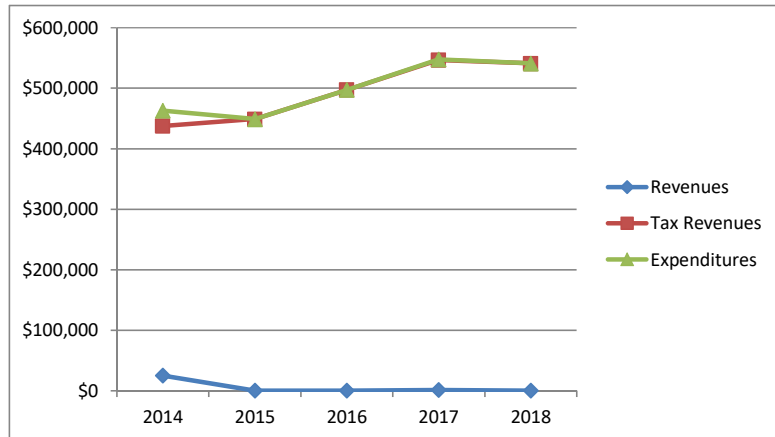
**Special School Administration**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 25,200	\$ -	\$ -	\$ 1,000	\$ -
	25,200	-	-	1,000	-
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	437,649	448,932	497,140	546,679	540,815
Total <b>REVENUES:</b>	462,849	448,932	497,140	547,679	540,815

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	346,294	346,385	370,880	389,594	399,868
6200 - Contracted Services	31,025	25,717	27,768	46,002	31,200
6300 - Supplies & Materials	52,366	30,762	54,439	55,100	57,900
6400 - Other Operating Costs	9,302	27,862	26,274	34,100	33,300
	438,987	430,726	479,361	524,796	522,268
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	23,862	18,206	17,778	22,883	18,547
Total <b>EXPENDITURES:</b>	\$ 462,849	\$ 448,932	\$ 497,140	\$ 547,679	\$ 540,815

**Sustainability Ratio**

Local Property Taxes / Expenditures	95%	100%	100%	100%	100%
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**Academic & Behavior School - East**  
**131**

<b>Program Narrative</b> Academic and Behavior East assists area school districts by providing educational programs for students with special needs. We serve students with emotional disturbances, mental retardation, pervasive developmental disorders and other health impairments. We offer small class sizes staffed with certified teachers who individualize their education in age appropriate classes, ensuring academics, behavioral growth and success.	<b>Division 2017-2018 Objectives</b>
	Service Delivery Objective 100% of students enrolled in LIFE Skills for at least 18 weeks will demonstrate measurable progress in at least 2 of 4 domain areas as measured by classroom data collection.
	Client Satisfaction Objective 2. 90% of client districts will be satisfied with services by ABC schools.
	Compliance Objective 3. 80% of students with adaptive behavior enrolled 12 weeks or more will advance from "daily level" to "progress level".
	Outcomes Objective 4. Academic and Behavior Schools will be 75-80% self-supporting
	Financial Objective 5. The revenue/expenditure ratio will be 80% or higher.

<b>Division Goals</b> To provide effective educational services to at-risk students with behavioral challenges.	<b>Prior Year Highlights</b> 110 students enrolled at ABC East. 100% of students passed school courses with an average of 5.2 credits earned. Additionally, ABC East reported an 88% student attendance rate.
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<b>HCDE Goals</b>				
Goal 1 X	Goal 2 X	Goal 3 X	Goal 4 X	Goal 5 X

<b>Personnel Allocations</b>			
Position	15/16	16/17	17/18
Principal	1	1	1
Assistant Principal	1	2	2
Specialist	2.6	2.5	2
Counselor	1	1	1
School Nurse	1	1	1.34
Teacher	19	20	22
Secretary	2	3	3
Aide/Substitutes	20	22	24
<b>Total</b>	<b>47.10</b>	<b>52.50</b>	<b>56.34</b>

	<b>General Operating Fund Expenditures by Object</b>		
	2015/16 <u>Actual</u>	2016/17 <u>Projected</u>	2017/18 <u>Budget</u>
Payroll	2,749,540	3,154,032	3,357,553
Contracted Services	102,110	140,325	140,950
Supplies & Materials	93,753	43,023	39,200
Other Operating Expenses	39,553	23,432	24,000
Capital Outlay	0	0	0
Facility Charges	354,961	456,891	373,463
<b>Total Budget</b>	<b>\$3,339,917</b>	<b>\$3,817,703</b>	<b>\$3,935,166</b>

<b>Performance Measures</b>	<b>Actual 2015/16</b>	<b>Projected 2016/17</b>	<b>Projected 2017/18</b>
Percentage of students	100%	100%	100%
Percentage of client districts satisfied	99%	90%	90%
Percentage of students	86.4%	80%	80%
Revenue/expenditure ratio	86%	80%	75-80%

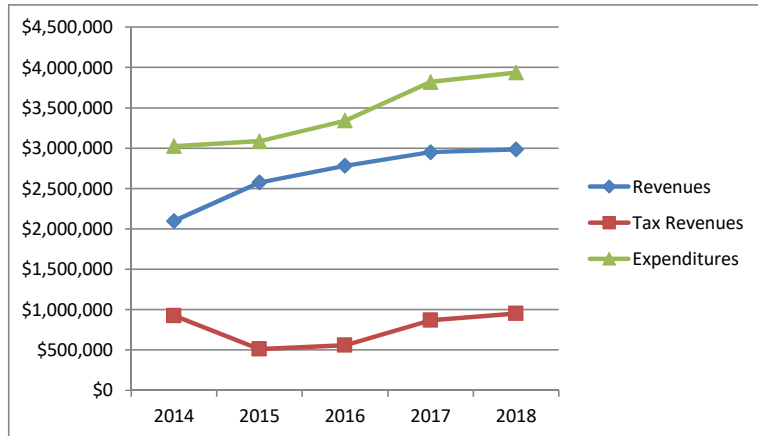
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
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**Academic and Behavior School East**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 2,097,800	\$ 2,573,100	\$ 2,777,350	\$ 2,951,099	\$ 2,984,100
5740 - Local Rev-Other	-	2,862	4,416	-	-
	2,097,800	2,575,962	2,781,766	2,951,099	2,984,100
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	925,663	510,041	558,151	866,603	951,416
<b>Total REVENUES:</b>	<b>3,023,463</b>	<b>3,086,003</b>	<b>3,339,917</b>	<b>3,817,702</b>	<b>3,935,516</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	2,523,877	2,467,828	2,749,540	3,154,032	3,357,553
6200 - Contracted Services	63,095	94,250	102,110	140,325	140,950
6300 - Supplies & Materials	57,554	127,797	93,753	43,023	39,200
6400 - Other Operating Costs	16,248	32,621	39,553	23,432	24,000
	2,660,774	2,722,496	2,984,956	3,360,812	3,561,703
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	362,689	363,507	354,961	456,891	373,463
<b>Total EXPENDITURES:</b>	<b>\$ 3,023,463</b>	<b>\$ 3,086,003</b>	<b>\$ 3,339,917</b>	<b>\$ 3,817,703</b>	<b>\$ 3,935,166</b>

**Performance Ratio** 69% 83% 83% 77% 76%  
 Total Local, Federal, and State Revenues / Total Expenditures



**Special Schools-Academic and Behavior School West**  
**132**

**Program Narrative**  
ABS-West is one of the four schools within the Special Schools Division of the Harris County Department of Education. Currently, we have 86 students enrolled. We have two populations of students, one student population are our Autistic students. Many of these students are also Intellectually Disabled, Non-verbal and or Hearing Impaired. The other population are the students in the Adaptive Behavior program. These students may be Emotionally Disabled, Bi-Polar, and or Learning Disabled. Many of these students may also have ADHD. These students may come to us below grade level, at grade level, or even function above grade level. For those who are Autistic we use Applied Behavior Analysis, which shapes their behavior in order for them to learn independent living and job readiness skills. For the students in the Adaptive Behavior program, we use the Boys Town Classroom Management System to teach them the appropriate social skills to be successful in school and to assist them in becoming successful adults as well as productive citizens.

- Division 2017-2018 Objectives**
- Service Delivery Objective**  
1. ABC Schools will conduct an ARD meeting within two weeks of enrollment for 100% of the students.
- Client Satisfaction Objective**  
2. 90% of clients will be satisfied with service provided by ABS Schools
- Compliance Objective**  
3. ABC Schools will be 100%compliant with program certification requirements for instructional staff; 100% compliant with the completion of risk assessment; 100% compliant with the administration of state mandated testing.90% of clients will be satisfied with service provided by ABC Schools.
- Outcomes Objective**  
4. 80% of students in the Adaptive Behavior program enrolled for 12 continuous weeks or more will advance form daily level to progress.
- Financial Objective**  
5. The revenue/expenditure ratio will be 80% or higher.

**Division Goals**

Our first goal is to provide a safe educational environment for our students, staff, and faculty members.

Our second goal is to provide our students the very best educational programs, using the best practices and modern technology. In doing so, our students will be successful when they return to their home schools and become productive citizens in their communities.

Our third goal is to provide our staff with the best professional learning opportunities.

**Prior Year Highlights**

Our enrollment has increased to 101 students in February thus far. We were able to secure employment for one of our students after he graduated from high school. We were able to accomplish this with the help of our representative from DARS. We also had one student to graduate from high school in December at mid-term. We were also approved for a new school by our board of Trustees. Finally, we obtained two grants for over \$2,000 to plant and grow fruits and vegetable in our "oasis". The other grant enabled us to purchase classroom sets of books for all our students.

**HCDE Goals**

Goal 1 x	Goal 2 x	Goal 3 x	Goal 4 x	Goal 5 x
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Personnel Allocations			
Position	15/16	16/17	17/18
Principal	1	1	1
Assistant Principal	2	2	2
Specialist	2.5	2	2
Counselor	1	1	1
School Nurse	1	1.33	1
Teacher	18	20	20
Secretary	2	2	2
Aide/Substitutes	18	24	21
Total	48.50	53.33	50

**General Operating Fund Expenditures by Object**

	2015/16 <u>Actual</u>	2016/17 <u>Projected</u>	2017/18 <u>Budget</u>
Payroll	2,450,585	3,137,965	3,153,544
Contracted Services	74,390	95,762	83,900
Supplies & Materials	55,688	47,500	41,600
Other Operating Expenses	27,883	27,600	25,700
Capital Outlay	0	0	0
Facility Charges	175,853	226,351	199,159
Total Budget	\$2,784,398	\$3,535,178	\$3,503,903

Performance Measures	Actual 2015/16	Projected 2016/17	Projected 2017/18
Percentage of students	100%	100%	100%
Percentage of client districts satisfied	90%	90%	90%
Percentage of students	80%	80%	80%
Revenue/expenditure ratio	81%	>80%	>80%

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
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**Academic and Behavior School West**

**REVENUES**

**REVENUES - Local, State, and Federal**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
5720 - Local Rev-Schl Districts	\$ 2,121,893	\$ 2,188,101	\$ 2,354,231	\$ 2,498,000	\$ 2,624,200
5740 - Local Revenue-Other	600	1,766	2,185	2,000	2,000
	<b>2,122,493</b>	<b>2,189,867</b>	<b>2,356,416</b>	<b>2,500,000</b>	<b>2,626,200</b>

**REVENUES - Tax Revenues**

5710 - Local Property Taxes	587,013	537,854	427,983	1,035,178	877,703
<b>Total REVENUES:</b>	<b>2,709,506</b>	<b>2,727,721</b>	<b>2,784,398</b>	<b>3,535,178</b>	<b>3,503,903</b>

**EXPENDITURES**

**EXPENDITURES before Facilities**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
6100 - Payroll Expenditures	2,341,135	2,174,909	2,450,585	3,137,965	3,153,544
6200 - Contracted Services	72,645	121,715	74,390	95,762	83,900
6300 - Supplies & Materials	95,496	220,553	55,688	47,500	41,600
6400 - Other Operating Costs	20,549	30,457	27,883	27,600	25,700
	<b>2,529,825</b>	<b>2,547,634</b>	<b>2,608,546</b>	<b>3,308,827</b>	<b>3,304,744</b>

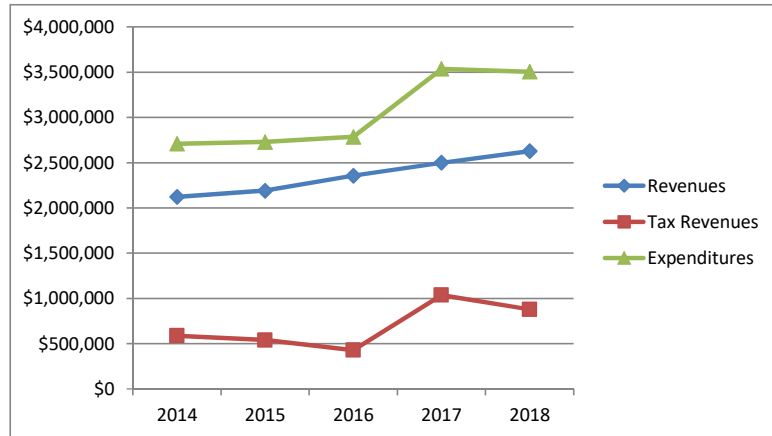
**EXPENDITURES - Facilities**

6487 - Facilities Support Charges	179,681	180,087	175,853	226,351	199,159
<b>Total EXPENDITURES:</b>	<b>\$ 2,709,506</b>	<b>\$ 2,727,721</b>	<b>\$ 2,784,398</b>	<b>\$ 3,535,178</b>	<b>\$ 3,503,903</b>

**Performance Ratio**

Total Local, Federal, and State Revenues / Total Expenditures

78%      80%      85%      71%      75%



**Fortis Academy  
800**

**Program Narrative**

Fortis Academy is a recovery high school campus designed to meet the needs of students in need of assistance with maintaining sobriety. The Turning Point Inc., a nationally known adolescent recovery organization that serves as strategic partner for the campus, will meet the needs of students through the use of therapeutic best practices that are client-centered. Simultaneously the campus will focus on remediation and advanced academic opportunities for students who find themselves in this challenging situation. A ropes course, zip line, and Alternative Peer Groups will support team building activities and building a family centered environment that supports the academic needs of students. While the culinary arts pathway and core academic instructors support students with college and career readiness, they will continue to get much needed therapeutic support on their path to graduation and recovery.

**Division 2017-2018 Objectives**

- Service Delivery Objective  
1. Fortis will provide transition services for 100% of the students who successfully complete the program and are returned to their client school districts.
- Client Satisfaction Objective  
2. 90% of clients will be satisfied with services provided by Fortis Academy.
- Outcomes Objective  
3. 80% of students enrolled in Fortis Academy will successfully complete the program.
- Financial Objective  
4. The revenue/expenditure ratio will be 85% or higher.

**Division Goals**

Our first goal is to provide a safe educational environment for our students, staff and faculty members. Our second goal is to provide our students the very best educational program, using the best practices. In doing so, our students may return to their home campuses and not only experience success there, but in their communities as well. Not only do we want to prepare our students to be productive and responsible adults, we also want them to be prepared for continuing educational opportunities and/or the world of work.

**Prior Year Highlights**

New Campus

**HCDE Goals**

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
X	X	X	X	X

Personnel Allocations			
Position	15/16	16/17	17/18
Principal			0
Assistant Principal			0
Counselor			0
Transition Specialist			0
School Nurse			0
Teacher			0
Aide/Substitutes			0
Secretary			0
Total	-	-	0

**General Operating Fund Expenditures by Object**

	2015/16	2016/17	2017/18
	Actual	Projected	Budget
Payroll	0	0	627,578
Contracted Services	0	0	255,500
Supplies & Materials	0	0	24,940
Other Operating Expenses	0	0	19,350
Capital Outlay	0	0	0
Facility Charges	0	0	0
<b>Total Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$927,368</b>

**Performance Measures**

	Actual	Projected	Projected
	2015/16	2016/17	2017/18
Percentage of students	n/a	n/a	100%
Percentage of clients satisfied	n/a	n/a	100%
Percentage of students	n/a	n/a	100%
Revenue/expenditure ratio	n/a	n/a	100%

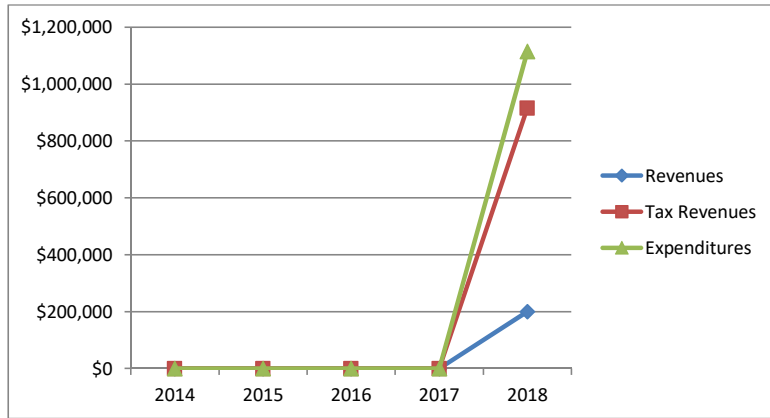
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
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**Fortis High School**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	-	-	-	-	200,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	-	-	-	-	915,337
<b>Total REVENUES:</b>	-	-	-	-	1,115,337

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	-	-	-	-	627,578
6200 - Contracted Services	-	-	-	-	255,500
6300 - Supplies & Materials	-	-	-	-	24,940
6400 - Other Operating Costs	-	-	-	-	19,350
6600 - Capital Assets	-	-	-	-	-
	-	-	-	-	927,368
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	-	-	-	-	187,969
<b>Total EXPENDITURES:</b>	\$ -	\$ -	\$ -	\$ -	\$ 1,115,337

**Performance Ratio** 0% 0% 0% 0% 18%  
 Total Local, Federal, and State Revenues / Total Expenditures



**Highpoint East School  
970**

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
Highpoint School East serves 6 <sup>th</sup> -12 <sup>th</sup> grade at-risk students who have been expelled or placed from nine client school districts. HCDE provides intensive counseling and demanding curriculum in a structured environment.	Service Delivery Objective
	1. Highpoint schools will provide transition services for 100% of the students who successfully complete the program and are returned to their client school districts.
	Client Satisfaction Objective
	2. 90% of clients will be satisfied with services provided by Highpoint schools.
	Outcomes Objective
	3. 80% of students enrolled in Highpoint schools will successfully complete the program.
	Financial Objective
	4. The revenue/expenditure ratio will be 85% or higher.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
Our first goal is to provide a safe educational environment for our students, staff and faculty members. Our second goal is to provide our students the very best educational program, using the best practices. In doing so, our students will return to their home campuses and not only experience success there, but in their communities as well. Not only do we want to prepare our students to be productive and responsible adults, we also want them to be prepared for continuing educational opportunities and/or the world of work.	Highpoint School East served 458 students during the 14-15 school year; an average of 2.0 credits were earned by high school students. 100% students received a strong transition program.

<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
X	X	X	X	X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
<b>Personnel Allocations</b>								
Position		<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	Payroll	1,924,820	2,261,138	2,271,138
Principal		1	1	1	Contracted Services	133,794	177,368	177,000
Assistant Principal		2	2	2	Supplies & Materials	39,879	76,700	85,500
Counselor		2	2	1	Other Operating Expenses	10,569	22,900	19,100
Transition Specialist		2	2	3	Capital Outlay	0	0	0
School Nurse		1	1	1	Facility Charges	458,329	589,942	422,702
Teacher		15	15	17	Total Budget	\$2,567,391	\$3,128,048	\$3,116,095
Aide-Substitute		6	6	7				
Secretary		3	3	3				
Total		32	32	35				

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Percentage of students.	100%	100%	100%
Percentage of clients satisfied	80%	90%	90%
Percentage of students	100%	100%	100%
Revenue/expenditure ratio	76%	>85%	>85%



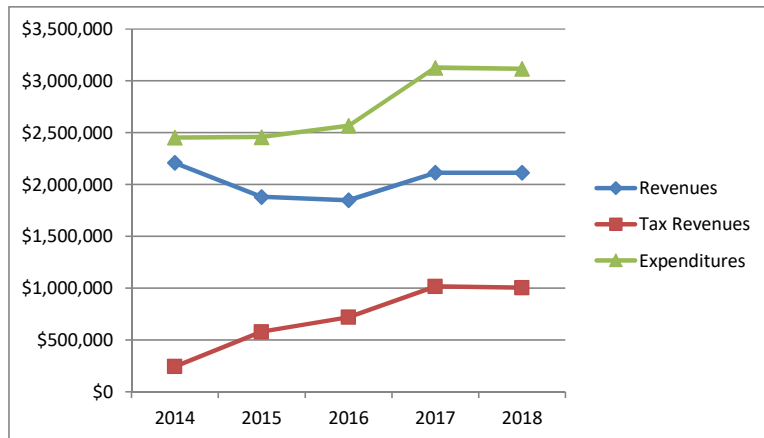
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**Highpoint East School**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 2,207,900	\$ 1,879,520	\$ 1,847,265	\$ 2,112,700	\$ 2,112,000
5740 - Local Revenue-Other	-	-	-	-	-
	2,207,900	1,879,520	1,847,265	2,112,700	2,112,000
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	243,751	578,243	720,126	1,015,348	1,004,095
<b>Total REVENUES:</b>	<b>2,451,651</b>	<b>2,457,763</b>	<b>2,567,391</b>	<b>3,128,048</b>	<b>3,116,095</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	1,759,099	1,803,689	1,924,820	2,261,138	2,411,793
6200 - Contracted Services	178,771	134,679	133,794	177,368	177,000
6300 - Supplies & Materials	42,512	38,239	39,879	76,700	85,500
6400 - Other Operating Costs	2,962	11,793	10,569	22,900	19,100
	1,983,344	1,988,400	2,109,062	2,538,106	2,693,393
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	468,307	469,363	458,329	589,942	422,702
<b>Total EXPENDITURES:</b>	<b>\$ 2,451,651</b>	<b>\$ 2,457,763</b>	<b>\$ 2,567,391</b>	<b>\$ 3,128,048</b>	<b>\$ 3,116,095</b>

**Performance Ratio** 90% 76% 72% 68% 68%  
 Total Local, Federal, and State Revenues / Total Expenditures



**Highpoint North School  
971**

**Program Narrative**  
Highpoint North services student that have committed serious offenses in a traditional school setting. Highpoint North will provide transitional services for 100% of the students entering Highpoint North. Students attending Highpoint North will successfully complete Highpoint North.

**School has been re-programmed to be a Recovery School. Most of the students had been moved to the Highpoint East Campus**

**Division 2017-2018 Objectives**

Service Delivery Objective  
N/A

Client Satisfaction Objective  
N/A

Outcomes Objective  
N/A

Financial Objective  
N/A

**Division Goals**  
Our first goal is to provide a safe educational environment for our students, staff and faculty members. Our second goal is to provide our students the very best educational program, using the best practices. In doing so, our students will return to their home campuses and not only experience success there, but in their communities as well. Not only do we want to prepare our students to be productive and responsible adults, we also want them to be prepared for continuing educational opportunities and/or the world of work.

**Prior Year Highlights**  
The division services students who are at Risk of being educated in a regular classroom setting.  
Serve both students with intellectual disabilities and regular track students.  
Very focused on management staff.  
Implemented new Mentor program aimed at helping students communicate effectively and make better choices.

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

Personnel Allocations			
Position	15/16	16/17	17/18
Principal	1	1	0
Assistant Principal	1	0	0
Counselor	1	0	0
Transition Specialist	2	0	0
School Nurse	1	0	0
Teacher	7	4	0
Aide/Substitutes	2	1	0
Secretary	1	1	0
Total	16	7	0

General Operating Fund Expenditures by Object			
	2015/16	2016/17	2017/18
	Actual	Projected	Budget
Payroll	990,069	508,727	0
Contracted Services	79,682	106,070	0
Supplies & Materials	26,180	38,940	0
Other Operating Expenses	7,126	11,650	0
Capital Outlay	0	1,000	0
Facility Charges	155,237	199,814	0
Total Budget	\$1,258,294	\$866,201	\$0

Performance Measures	Actual 2015/16	Projected 2016/17	Projected 2017/18
Percentage of students	100%	100%	0%
Percentage of clients satisfied	97.5%	90%	0%
Percentage of students	98%	80%	0%
Revenue/expenditure ratio	58%	≥85%	0%



**Facility - Construction Services  
086**

<b>Program Narrative</b> The function of the Facilities Services division is to operate HCDE's physical plant and ancillary services. Moreover our priority is to ensure a condition of operations that provides students and staff with an environment that is safe, clean, attractive, and functional.	<b>Division 2017-2018 Objectives</b>
	Service Delivery Objective
	1. Upon receipt of work orders that are initiated the facilities division will strive to meet the following guidelines: Priority A - 24 hours; Priority B - 72 hours; Priority C - 184 hours
	Client Satisfaction Objective
	2. Facilities Services will work to make sure that 90% of our clients response to our response will be with satisfaction
	Outcomes Objective
	3. To ensure that all HCDE buildings are maintained and kept up to safety codes and regulations
	Financial Objective
	4. Facilities Support expenditures for operations will not exceed the approved budget

<b>Division Goals</b> To ensure a condition of operations that provides students, and staff with safe, clean, attractive, and functional.	<b>Prior Year Highlights</b> Prior year construction highlights included; parking lot improvements; the construction of an elevator at the North Post Building, and upgrades/improvements to the interior and parking garage elevators at 6300 Irvington.
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HCDE Goals				
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
	X			
Personnel Allocations				
Position	15/16	16/17	17/18	
Director	1	1	1	
Total	1	1	1	

General Operating Fund Expenditures by Object			
	2015/16	2016/17	2017/18
	Actual	Projected	Budget
Payroll	120,730	124,566	178,564
Contracted Services	627	1,000	2,000
Supplies & Materials	0	3,500	1,000
Other Operating Expenses	1,469	3,550	5,100
Capital Outlay	0	0	0
Facilities Costs	2,777	3,574	3,374
Total Budget	\$125,603	\$136,190	\$186,664

Performance Measures	Actual 2015/16	Projected 2016/17	Projected 2017/18
% of work orders	80%	80%	80%
% of satisfied clients	90%	90%	90%
% buildings maintained to safe building standards	90%	90%	90%
Total facility support expenditures	Stay within budget	Stay within budget	Stay within budget

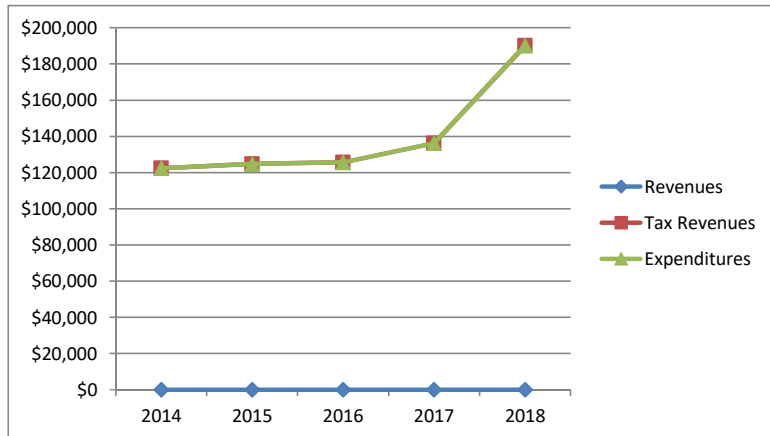
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Facility - Construction Services**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	\$ 122,342	\$ 124,688	\$ 125,603	\$ 136,190	\$ 190,038
<b>Total REVENUES:</b>	<b>122,342</b>	<b>124,688</b>	<b>125,603</b>	<b>136,190</b>	<b>190,038</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	113,802	117,250	120,730	124,566	178,564
6200 - Contracted Services	563	623	627	1,000	2,000
6300 - Supplies & Materials	3,093	1,005	-	3,500	1,000
6400 - Other Operating Costs	2,047	2,967	1,469	3,550	5,100
	<b>119,505</b>	<b>121,845</b>	<b>122,826</b>	<b>132,616</b>	<b>186,664</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	2,837	2,843	2,777	3,574	3,374
<b>Total EXPENDITURES:</b>	<b>\$ 122,342</b>	<b>\$ 124,688</b>	<b>\$ 125,603</b>	<b>\$ 136,190</b>	<b>\$ 190,038</b>

<b>Sustainability Ratio</b>	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%



## Facilities – Records Management

954

<b>Program Narrative</b> The Records Management assists Harris County area educational and governmental agencies with maintaining and compliance with the State of Texas Local Governmental Records Act of 1989. We provide all types of records management services which includes, helping develop Records Control Schedules, destructions and recycling services, consulting, training, microfilm conversions, electronic imaging and storage vital records storage, transportation and records storage.	<b>Division 2017-2018 Objectives</b> Service Delivery Objective 1. Pick and Delivery Services will be 100% on time weekly. Client Satisfaction Objective 2. Records customers will rate our overall services as 90% (satisfied). Outcomes Objective 3. Records Management will close 100% of service orders within 48 hours. Financial Objective 4. Records Management will be 100% self-sustaining.
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<b>Division Goals</b> Increase the amount of records/paper imaged by 550,000 items. Train all customers on the use of the web interface by the end of this school year. Expand our delivery area to include more counties.	<b>Prior Year Highlights</b> Completed the upgrade to Recall SQL. Started training customers on the use of the new web interface. Signed the City of Houston to a 10 year agreement. Picked up over 125,000 tons of paper for recycling.
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HCDE Goals				
Goal 1	Goal 2	Goal 3	Goal 4 X	Goal 5

General Operating Fund Expenditures by Object			
	2015/16	2016/17	2017/18
	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Payroll	670,381	707,450	803,102
Contracted Services	107,457	103,800	93,500
Supplies & Materials	117,964	169,200	200,700
Other Operating Expenses	1,368	7,500	7,000
Capital Outlay	0	0	39,000
Facility Charges	622,445	770,969	769,190
<b>Total Budget</b>	<b>\$1,519,615</b>	<b>\$1,758,919</b>	<b>\$1,912,492</b>

Personnel Allocations			
Position	15/16	16/17	17/18
Director	1	1	1
Records Operations Supervisor	1	1	1
Records Coordinator	1	1	1
Records Center Technician	5	5	5
Microfilm/Imaging Clerk	2	2	2
Records Clerk	1	1	1
Customer Service Clerk	1	1	1
Imaging Center Lead	1	1	1
<b>Total</b>	<b>13</b>	<b>13</b>	<b>13</b>

Performance Measures	Actual	Projected	Projected
	2015/16	2016/17	2017/18
Percentage of on time weekly pickup and delivery services	95%	95%	95%
Percent of clients who rated services as satisfactory.	90%	90%	90%
Percent of clients who use web processing technology	95%	95%	96%
Percent self-sustaining.	100%	100%	90-95%

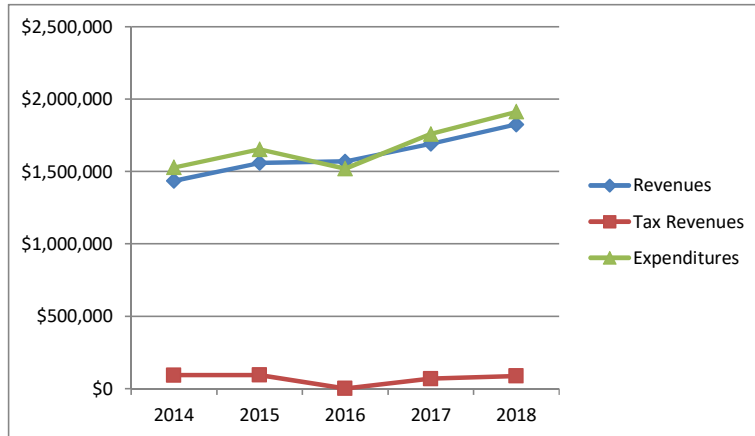
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Records Mgmt. Services**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 1,368,017	\$ 1,480,768	\$ 1,488,456	\$ 1,608,720	\$ 1,745,897
5740 - Local Revenue-Other	67,777	77,821	80,930	83,000	80,000
	<b>1,435,794</b>	<b>1,558,589</b>	<b>1,569,386</b>	<b>1,691,720</b>	<b>1,825,897</b>
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	91,860	93,892	-	67,199	86,595
<b>Total REVENUES:</b>	<b>1,527,654</b>	<b>1,652,481</b>	<b>1,569,386</b>	<b>1,758,919</b>	<b>1,912,492</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	636,638	645,176	670,381	707,450	803,102
6200 - Contracted Services	84,775	114,581	107,457	103,800	93,500
6300 - Supplies & Materials	139,329	126,382	117,964	169,200	200,700
6400 - Other Operating Costs	1,965	1,867	1,368	7,500	7,000
6600 - Capital Assets	-	-	-	-	39,000
	<b>862,707</b>	<b>888,006</b>	<b>897,170</b>	<b>987,950</b>	<b>1,143,302</b>
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	664,947	764,475	622,445	770,969	769,190
<b>Total EXPENDITURES:</b>	<b>\$ 1,527,654</b>	<b>\$ 1,652,481</b>	<b>\$ 1,519,615</b>	<b>\$ 1,758,919</b>	<b>\$ 1,912,492</b>

<b>Performance Ratio</b>	94%	94%	103%	96%	95%
Total Local, Federal, and State Revenues / Total Expenditures					



## Facility Replacement Asset Schedule 088

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
The function of the Facilities Services division is to operate HCDE's physical plant and ancillary services. Moreover our priority is to ensure a condition of operations that provides students and staff with an environment that is safe, clean, attractive, and functional.	Service Delivery Objective
	1. Upon receipt of work orders that are initiated the facilities division will strive to meet the following guidelines: Priority A - 24 hours; Priority B - 72 hours; Priority C - 184 hours
	Client Satisfaction Objective
	2. Facilities Services will work to make sure that 90% of our clients response to our response will be with satisfaction
	Outcomes Objective
	3. To ensure that all HCDE buildings are maintained and kept up to safety codes and regulations
	Financial Objective
	4. Facilities Support expenditures for operations will not exceed the approved budget

<b>Division Goals</b>	<b>Prior Year Highlights</b>
To ensure a condition of operations that provides students, and staff with safe, clean, attractive, and functional.	Prior year construction highlights included; parking lot improvements; the construction of an elevator at the North Post Building, and upgrades/improvements to the interior and parking garage elevators at 6300 Irvington.

<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>			
Goal 1	Goal 2 X	Goal 3	Goal 4	Goal 5		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
						<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Personnel Allocations</b>					Payroll	0	0	0
Position	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>		Contracted Services	0	0	0
N/A					Supplies & Materials	0	0	0
					Other Operating Expenses	0	0	0
					Capital Outlay	8,070	345,000	1,285,000
					Total Budget	\$8,070	\$345,000	\$1,285,000
Total	0	0	0					

<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
% of work orders	80%	80%	80%
% of satisfied clients	90%	90%	90%
% buildings maintained to safe building standards	90%	90%	90%
Total facility support expenditures	Stay within budget	Stay within budget	Stay within budget



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

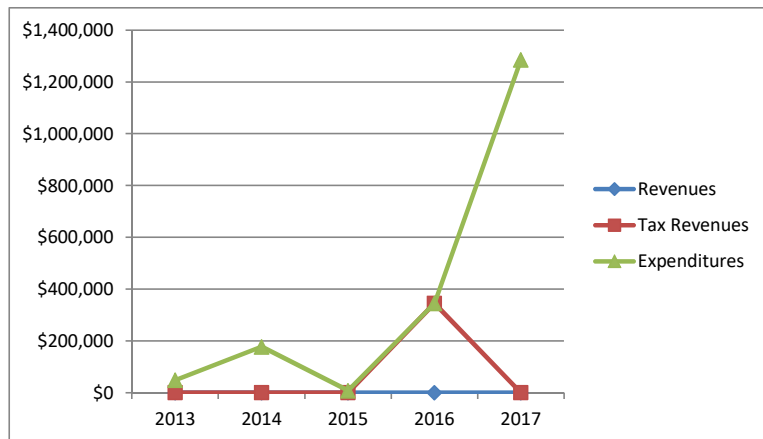
**Facilities Asset Replacement**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	\$ -	\$ -	\$ -	\$ 345,000	\$ -
<b>Total REVENUES:</b>	-	-	-	345,000	-

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6600 - Capital Assets	47,985	177,318	8,070	345,000	1,285,000
<b>Total EXPENDITURES:</b>	\$ 47,985	\$ 177,318	\$ 8,070	\$ 345,000	\$ 1,285,000

**Sustainability Ratio**  
 Local Property Taxes / Expenditures  
 100% Support Division by General Fund

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Sustainability Ratio	100%	100%	100%	100%	100%



## Facility Support Local Construction 087

<b>Program Narrative</b> The function of the Facilities Services division is to operate HCDE's physical plant and ancillary services. Moreover our priority is to ensure a condition of operations that provides students and staff with an environment that is safe, clean, attractive, and functional.	<b>Division 2017-2018 Objectives</b> Service Delivery Objective 1. Upon receipt of work orders that are initiated the facilities division will strive to meet the following guidelines: Priority A - 24 hours; Priority B - 72 hours; Priority C - 184 hours Client Satisfaction Objective 2. Facilities Services will work to make sure that 90% of our clients response to our response will be with satisfaction Outcomes Objective 3. To ensure that all HCDE buildings are maintained and kept up to safety codes and regulations Financial Objective 4. Facilities Support expenditures for operations will not exceed the approved budget
<b>Division Goals</b> To ensure a condition of operations that provides students, and staff with safe, clean, attractive, and functional.	<b>Prior Year Highlights</b> Prior year construction highlights included; parking lot improvements; the construction of an elevator at the North Post Building, and upgrades/improvements to the interior and parking garage elevators at 6300 Irvington.

<b>HCDE Goals</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%;">Goal 1</td> <td style="width: 12.5%;">Goal 2 X</td> <td style="width: 12.5%;">Goal 3</td> <td style="width: 12.5%;">Goal 4</td> <td style="width: 12.5%;">Goal 5</td> </tr> </table>	Goal 1	Goal 2 X	Goal 3	Goal 4	Goal 5	<b>General Operating Fund Expenditures by Object</b> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">2015/16</th> <th style="text-align: center;">2016/17</th> <th style="text-align: center;">2017/18</th> </tr> <tr> <th></th> <th style="text-align: center;"><u>Actual</u></th> <th style="text-align: center;"><u>Projected</u></th> <th style="text-align: center;"><u>Budget</u></th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Contracted Services</td> <td style="text-align: right;">0</td> <td style="text-align: right;">50,000</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Supplies &amp; Materials</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Other Operating Expenses</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Capital Outlay</td> <td style="text-align: right;">315,515</td> <td style="text-align: right;">1,106,208</td> <td style="text-align: right;">2,000,000</td> </tr> <tr> <td style="text-align: right;">Total Budget</td> <td style="text-align: right;">\$315,515</td> <td style="text-align: right;">\$1,156,208</td> <td style="text-align: right;">\$2,000,000</td> </tr> </tbody> </table>		2015/16	2016/17	2017/18		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>	Payroll	0	0	0	Contracted Services	0	50,000	0	Supplies & Materials	0	0	0	Other Operating Expenses	0	0	0	Capital Outlay	315,515	1,106,208	2,000,000	Total Budget	\$315,515	\$1,156,208	\$2,000,000
Goal 1	Goal 2 X	Goal 3	Goal 4	Goal 5																																		
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Total Budget	\$315,515	\$1,156,208	\$2,000,000																																			

Performance Measures	Actual 2015/16	Projected 2016/17	Projected 2017/18
% of work orders	80%	80%	80%
% of satisfied clients	90%	90%	90%
% buildings maintained to safe building standards	90%	90%	90%
Total facility support expenditures	Stay within budget	Stay within budget	Stay within budget

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

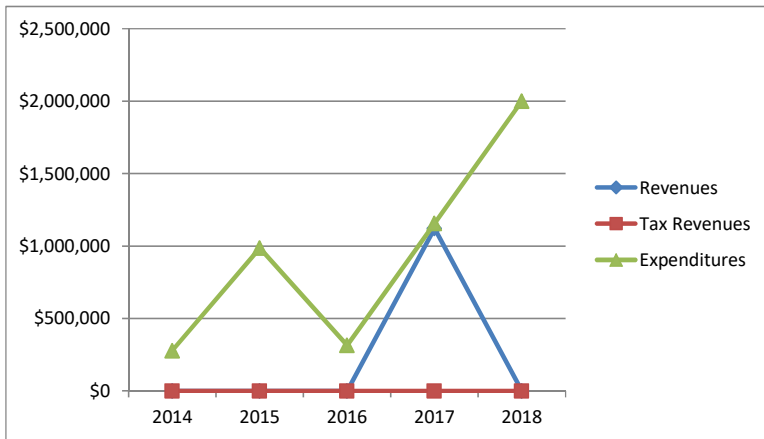
**Facility Support Local Construction**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5740 - Local Revenue-Other	\$ -	\$ -	\$ -	1,122,000	\$ -
	-	-	-	1,122,000	-
<b>REVENUES - Tax Revenues</b>					
5710 - Local Property Taxes	-	-	-	-	-
<b>Total REVENUES:</b>	-	-	-	1,122,000	-

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6200 - Contracted Services	257,928	71,306	-	50,000	-
6300 - Supplies & Materials	-	-	-	-	-
6400 - Other Operating Costs	-	-	-	-	-
6600 - Capital Assets	20,562	914,921	315,515	1,106,208	2,000,000
<b>Total EXPENDITURES:</b>	\$ 278,490	\$ 986,227	\$ 315,515	\$ 1,156,208	\$ 2,000,000

**Sustainability Ratio**

Local Property Taxes / Expenditures	100%	100%	100%	100%	100%
100% Support Division by General Fund					



**Choice Partners Cooperative**  
089 – 950 – 955

<b>Program Narrative</b>	<b>Division 2017-2018 Objectives</b>
Offer members what the industry refers to as the "Gold Standard" in cooperative purchasing, because we use our own contracts. Vendors are required to submit a proposal, which goes through a competitive, legal, evaluation process. If it is deemed best value, it is recommended to the HCDE Board for an award. Our government purchasing cooperative competitively procures contracts, providing transparency, oversight and compliance for your government at no cost! Maximize resources with quality, legal procurement and contract solutions for facilities services, food/cafeteria products, supplies, technology and more.	<b>Service Delivery Objective</b> 1. Choice Partners Cooperative will grow membership by 10% in 2017-2018. <b>Client Satisfaction Objective</b> 2. 90% of Choice Partners Cooperative customers will be satisfied with services. <b>Compliance Objective</b> 3. Remain most compliant among cooperatives – 100% compliant on all documents. <b>Outcomes Objective</b> 4. 85% of our clients will report that Choice Partners has saved them time and money. <b>Financial Objective</b> 5. Choice Partners will be 130% self-sustaining.

<b>Division Goals</b>	<b>Prior Year Highlights</b>
Generate significant revenue for HCDE. Offer innovative, quality contracts for Members. Offer exclusive online E-Procurement with national contracts. Provide superior quality customer service and support. Make it easy and simple to do business with CP. Be recognized as industry leader for procurement knowledge and compliance.	We added 12 new categories. We had a net vendor increase of 125 vendors. We had over 55 vendors with annual CP sales over \$250k. 49 of those Top 55 vendors have significant facilities or a headquarters location in Texas. The 49 Texas-headquartered (or having significant facilities) vendors accounted for over \$79M in sales and helped support almost 21,000 Texas jobs.

<b>HCDE Goals</b>					<b>General Operating Fund Expenditures by Object</b>																																																																								
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>																																																																					
	X	X	X			<u>Actual</u>	<u>Projected</u>	<u>Budget</u>																																																																					
<table border="1"> <tr> <th colspan="4">Personnel Allocations</th> </tr> <tr> <th>Position</th> <th>15/16</th> <th>16/17</th> <th>17/18</th> </tr> <tr> <td>Director</td> <td>1</td> <td>1</td> <td>1</td> </tr> <tr> <td>Asst. Director</td> <td>1</td> <td>2</td> <td>2</td> </tr> <tr> <td>Business Manager</td> <td>1</td> <td>1</td> <td>1</td> </tr> <tr> <td>Contract Managers</td> <td>4</td> <td>3</td> <td>3</td> </tr> <tr> <td>Compliance Specialist</td> <td>4</td> <td>4</td> <td>4</td> </tr> <tr> <td>Coordinator</td> <td>2</td> <td>2</td> <td>2</td> </tr> <tr> <td>Membership Manager</td> <td>0</td> <td>.4</td> <td>.4</td> </tr> <tr> <td>Clerk</td> <td>1</td> <td>2</td> <td>3</td> </tr> <tr> <td><b>Total</b></td> <td><b>15</b></td> <td><b>15.37</b></td> <td><b>16.37</b></td> </tr> </table>					Personnel Allocations				Position	15/16	16/17	17/18	Director	1	1	1	Asst. Director	1	2	2	Business Manager	1	1	1	Contract Managers	4	3	3	Compliance Specialist	4	4	4	Coordinator	2	2	2	Membership Manager	0	.4	.4	Clerk	1	2	3	<b>Total</b>	<b>15</b>	<b>15.37</b>	<b>16.37</b>	<table border="1"> <tr> <td>Payroll</td> <td>1,206,295</td> <td>1,256,826</td> <td>1,306,057</td> </tr> <tr> <td>Contracted Services</td> <td>336,511</td> <td>526,400</td> <td>531,900</td> </tr> <tr> <td>Supplies &amp; Materials</td> <td>75,456</td> <td>117,000</td> <td>133,100</td> </tr> <tr> <td>Other Operating Expenses</td> <td>192,276</td> <td>286,030</td> <td>327,311</td> </tr> <tr> <td>Other Uses</td> <td>2,547,458</td> <td>1,495,527</td> <td>1,915,774</td> </tr> <tr> <td>Facility Charges</td> <td>68,908</td> <td>85,212</td> <td>85,212</td> </tr> <tr> <td><b>Total Budget</b></td> <td><b>\$4,426,904</b></td> <td><b>\$3,766,995</b></td> <td><b>\$4,299,354</b></td> </tr> </table>	Payroll	1,206,295	1,256,826	1,306,057	Contracted Services	336,511	526,400	531,900	Supplies & Materials	75,456	117,000	133,100	Other Operating Expenses	192,276	286,030	327,311	Other Uses	2,547,458	1,495,527	1,915,774	Facility Charges	68,908	85,212	85,212	<b>Total Budget</b>	<b>\$4,426,904</b>	<b>\$3,766,995</b>	<b>\$4,299,354</b>
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<b>Performance Measures</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Percentage of membership growth.	8%	10%	10%
Satisfaction with services	95%	90%	90%
Save our clients time and money	92%	85%	85%
Become self-sustaining	185%	130%	130%

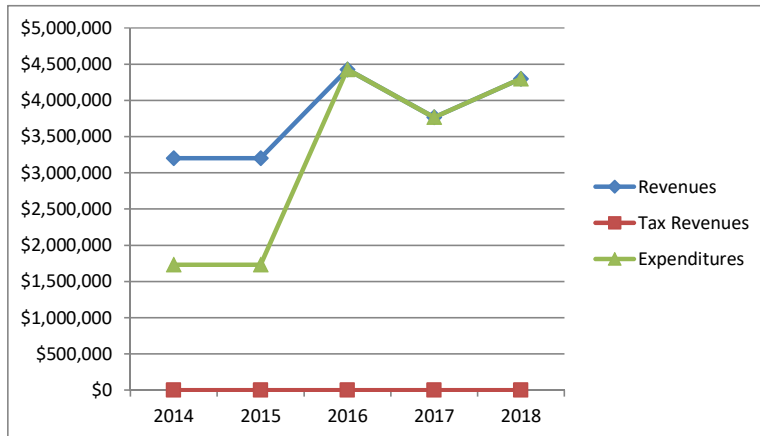
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
 Budget Trend Analysis for Fiscal Year 2017-2018

**Choice Partners**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>REVENUES</b>					
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	\$ 3,175,107	\$ 3,175,107	\$ 4,405,793	\$ 3,766,995	\$ 4,267,354
5730 - Local Rev-Other Entities	3,900	3,900	-	-	-
5740 - Local Revenue-Other	22,044	22,044	21,110	-	32,000
<b>Total REVENUES:</b>	<b>3,201,051</b>	<b>3,201,051</b>	<b>4,426,904</b>	<b>3,766,995</b>	<b>4,299,354</b>

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Projected	2017-2018 Approved Budget
<b>EXPENDITURES</b>					
<b>EXPENDITURES before Facilities</b>					
6100 - Payroll Expenditures	1,067,891	1,067,891	1,206,295	1,256,826	1,306,057
6200 - Contracted Services	414,161	414,161	336,511	526,400	531,900
6300 - Supplies & Materials	56,555	56,555	75,456	117,000	133,100
6400 - Other Operating Costs	128,030	128,030	192,276	286,030	327,311
8915 - Transfers out	-	-	2,547,458	1,495,527	1,915,774
	1,666,637	1,666,637	4,357,996	3,681,783	4,214,142
<b>EXPENDITURES - Facilities</b>					
6487 - Facilities Support Charges	64,397	64,397	68,908	85,212	85,212
<b>Total EXPENDITURES:</b>	<b>\$ 1,731,034</b>	<b>\$ 1,731,034</b>	<b>\$ 4,426,904</b>	<b>\$ 3,766,995</b>	<b>\$ 4,299,354</b>

**Performance Ratio** 185% 185% 100% 100% 100%  
 Total Local, Federal, and State Revenues / Total Expenditures





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**GLOSARY**



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# Harris County Department of Education

## Glossary of Financial Terms

**AB School** -Adaptive and Behavior School

**Account Code** – This is the second part of the Pentamation Account Code. It is an eight digit numerical sequence consisting of the 4-digit object code and 4-digit sub-object code used to accounting purposes. Follows the Budget Code. See **Object Code** and **Sub-object Code**.

**Account Number (Budget Number)** – Consists of the **Budget Code** and the **Account Code**; the numerical sequence necessary to reflect budget operations and conditions, such as estimate revenues, appropriations, and encumbrances, the net balance, and other related information.

**Accounting Period** – A period at the end of which and for which financial statements are prepared; for example, September 1 through August 31.

**Accrual Basis** – Accrual accounting attempts to records the financial effects on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the periods in which those transactions, events, and circumstances occur rather than only in the periods in which cash is received or paid by the enterprise. Accrual accounting is concerned with the process by which cash expended on resources and activities is returned as more (or perhaps less) cash to the enterprise, not just with the beginning and end of that process. It recognizes that the buying, producing, selling, and other operations of an enterprise during a period, as well as other events that affect enterprise performance, often do not coincide with the cash receipts and payments of the period.

**Adopted Tax Rate** – The total adopted rate is composed of a maintenance and operation rate (M&O) and a debt service rate (sometimes referred to as the Interest and Sinking, or I&S, rate). Rates are expressed per \$100 of taxable value.

**Allocation** – A part of a lump-sum appropriation, which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

**Appraisal** – (1) The act of appraising; (2) The estimated value resulting from such action.

**Appraise** – To make an estimate of value, particularly of the value of property. Note: if the property is valued for purpose of taxation, the less-inclusive term “assess” is usually used.

**Appropriation** – Budget dollars that have been set aside for a particular expenditure.

**Appropriation Account** – A budgetary account set up to record specific authorization to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

**Arbitrage** – In the context of government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities.

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

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

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

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

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

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

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

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

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

**Bonds Issued** – Bonds sold.

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

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

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

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

**CAFR**-Comprehensive Annual Financial Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Fund Balance:**

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

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

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

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

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

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

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

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

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

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

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

**HCDE**-Harris County Department of Education

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

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

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

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

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

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

**ISS**-Instructional Support Services

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

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

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

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

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

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

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

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

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

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

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

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

**PAFR** – Popular Annual Financial Report

**Pentamation Account Code** – The Pentamation Account Code is divided into two codes: The Budget Code (14 digit numerical sequence) and the Account Code (an 8 digit numerical sequence) these are both further described in this glossary.

**Principal of Bonds** – The face value of bonds.

**Professional Staff** – This is a full time equivalent count of teachers, professional support staff, campus administrators, and central administrators.

**Program Code** – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available; part of the **Budget Code: XXX-X-XX-XXX-XX-XXX**.

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

**PFC** – stands for Public Facility Corporation

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

**Refunding** – The issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time.

**Reimbursement** – Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

**Reserve** – An amount set aside for a specified purpose, or an account which records a portion of the fund balance that is to be segregated for some future use and, therefore, is not available for further appropriation and expenditure.

**Rollback Rate** – tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures

**Sinking Fund** – See Debt Service Fund

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

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

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

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

**TEA** – Texas Education Agency.

**TMS**-Travel Management System

**TRS** – The **T**eacher **R**etirement **S**ystem of Texas is a public employee retirement system that is a multiple employer defined benefit pension plan. Based on salary and wages, for FY 2005-06 State law provides for a

- State or Federal grant contribution rate of 6.8% and a
- member contribution rate of 6.7% for TRS retirement and 0.65% for TRS active care, and
- reporting entity contribution of 0.55%.

**Tax Rate Components** – See **I & S Tax** (Interest and sinking) **M & O** (Maintenance and Operations) **Tax**.

**Taxes** – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**TxVSN**-Texas Virtual School Network

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

**WMS**-Workshop Management System





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

