

FISCAL YEAR
**2020
2021**



Harris County
Department of
Education

**BUDGET
BOOK**



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Budget Book

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

**Prepared by
Business Services Division**

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Stephanie Barnett, CPA, Chief Accounting Officer
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**6300 Irvington Blvd.,
Houston, Texas 77022**



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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 2019–2020.

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



A handwritten signature in black ink that reads 'Claire Hertz'.

Claire Hertz, SFO
President

A handwritten signature in black ink that reads 'David J. Lewis'.

David J. Lewis
Executive Director



Government Finance Officers Association

**RECOGNITION FOR
IMPLEMENTING BEST PRACTICES
IN SCHOOL BUDGETING**

**Harris County Department of Education
Texas**

For Fiscal Year Ending
August 31, 2018

Christopher P. Morill

EXECUTIVE DIRECTOR/CEO

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

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

CITIZEN'S GUIDE TO OUR BUDGET

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 | \$ 249,978 |
| Less 27% Homestead Exemption & other | <u>67,494</u> |
| Total Taxable Value | \$ 182,484 |

HCDE Proposed Tax Rate \$.004993 / per \$100 valuation

\$182,484 = **\$1,824** x \$.004993 = **\$9.11** Total Property Tax Due Per Year
\$100

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

The effect is +/- \$0.18 per year. (**\$1,824** x \$.005093) = \$9.29 minus **\$9.11** = \$0.18
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

Write: Harris County Department of Education
C/O Communications Office
6300 Irvington Boulevard
Houston, Texas 77022



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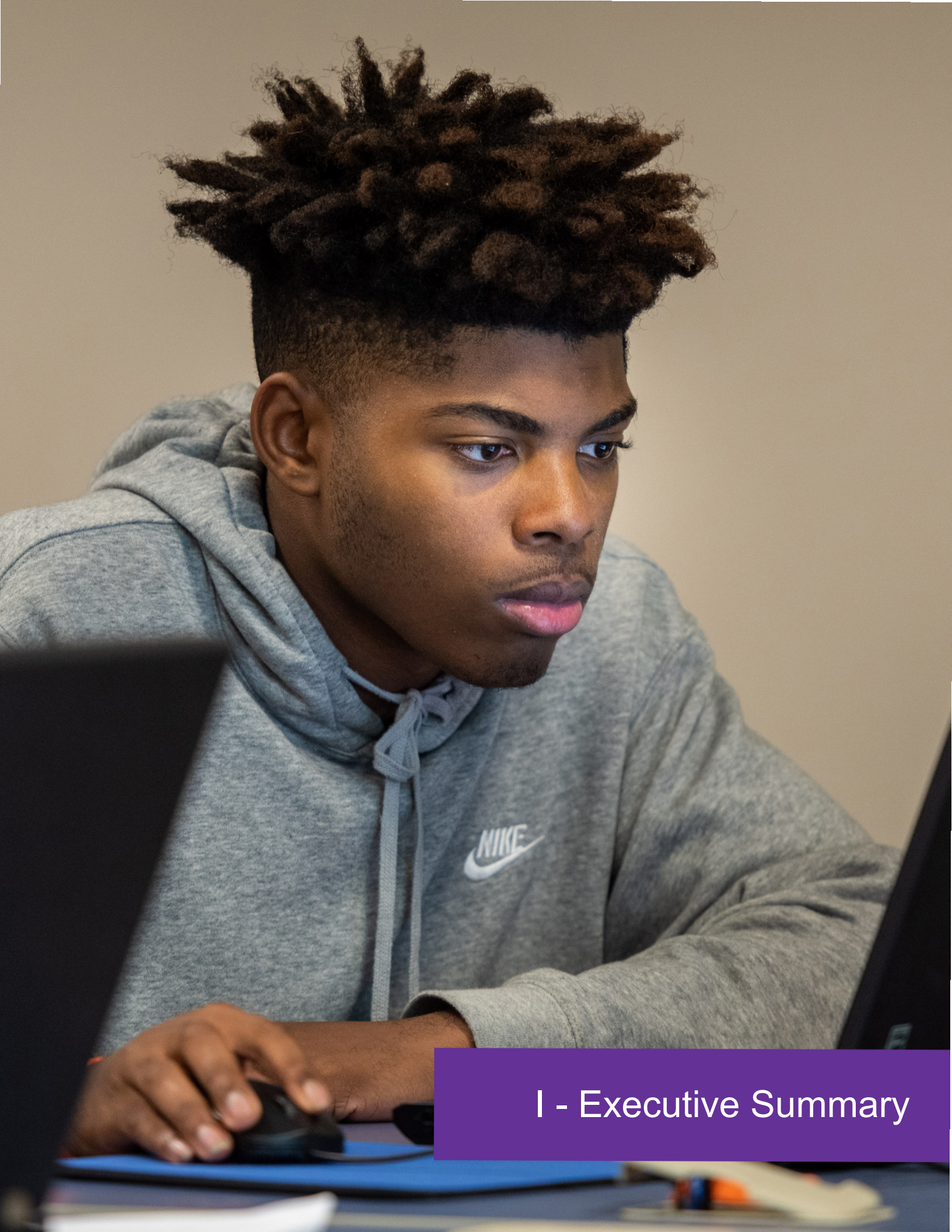
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I - Executive Summary



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July 15th, 2020

Members of the Board of Trustees
Harris County Department of Education

6300 Irvington Boulevard
Houston, Texas 77022

Dear Trustees:

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

Introduction

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

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

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

James Colbert, Jr.
County Superintendent

Board of Trustees

Eric Dick
President

Danyahel (Danny) Norris
Vice President

Richard Cantu

Andrea Duhon

Amy Flores Hinojosa

Don Sumners

Michael Wolfe

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

About Harris County Department of Education

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

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

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

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

HCDE Mission Statement

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

Department Goals:

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

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

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

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

Budget Process and Significant Changes

Legal Requirements in Preparing the Budget

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

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

Budget Development Process

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

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

Evaluation is the last step of the Department's budget cycle, in which information is compiled and analyzed to assess the performance of each individual division and campus, as well as the Department as a whole. During April and May, the data was analyzed, organized, and summarized in the Board Budget Committee Workbook. After several meetings, evaluations, and adjustments, the Administration prepared a Board Budget Book that was presented to the Board Budget Committee during three hearings that took place on June 26th, July 7th, and July 15th, 2020.

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

Amending the Budget

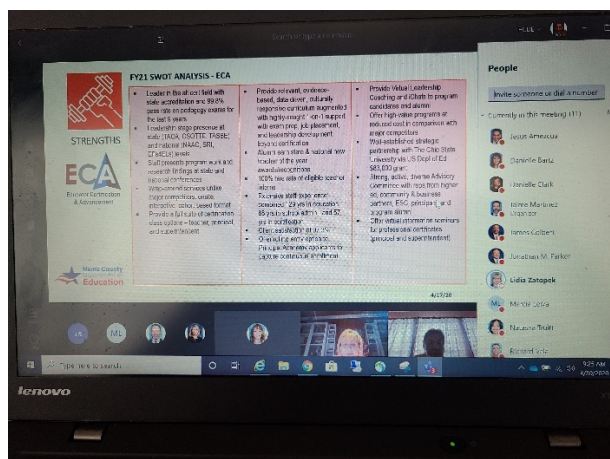
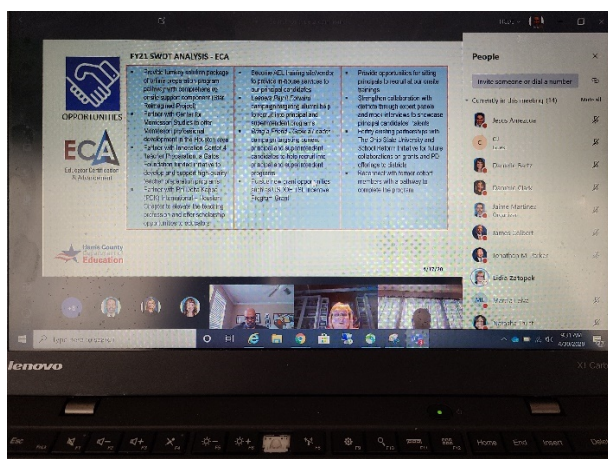
A budget is an estimate of planned expenditures and expected revenues. Many changes can take place between estimating for the proposed budget in March and April and the start of the new fiscal year in September. Program and operational changes will mean budget changes. These changes to the budget are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

COVID19 Impact

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

meetings via TEAMS, ZOOM and other communication means. Work from support divisions continued from home, and service division began to provide alternative services to districts and students via ZOOM and distance learning. As of the date of this document, the staff was working from home, and there were plans to return to the buildings on the second week of September. The Department continues to monitor revenues and expenditures monthly. The Board approved to continue to pay everyone during the time away from the office. It is expected that the Department may see a potential tax revenue loss and other fee revenue losses in the General Fund. However, for grants like Head Start from the Health and Human Services, CASE from 21 Century Afterschool Grant, and Adult Ed from the Workforce Development Program, the Department will continue to be reimbursed based on expenditures incurred. In addition, these grants have allowed the purchase of additional technology and expenses associated with Covid19 preventive activities.

Moving forward, the Department went through the budget review process by holding meetings with Division directors via TEAMS and the projected budget was developed which include many initiatives while maintaining a sound business model. Review files were included in a "Teams" (Microsoft) folder for the Committee to review. Presentations were submitted electronically and shown on the Teams meetings. Sample screen shots of our meetings are included in this document. Clients have been in close contact with our Divisions, and all indications are that contracts are projected to be renewed at higher levels of services.



These two images show as an example of the TEAMS virtual meeting, as Budget Committee members and Director were working from home. This is the presentation of Educator Certification and Advancement (ECA) Division, on the SWOT analysis.

Initiatives for FY 20-21

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

1. Maintaining a positive business model while delivering high quality services.
2. Enhancing HCDE's Special Schools by investing in talent and recruitment.
3. Invest in talent and recruitment and establish a \$13.5 minimum rate per hour.
4. Invest in enhancing marketing strategies and the campaign awareness.
5. Developing major capital projects to continue to serve HCDE clients.
6. Continuing our competitive edge to enhance services to school districts.

To this objective, our financial plan encompasses the major elements: (1) the enhancement of local revenues through projected contract commitments that was presented to the Board during the summer, (2) a review and implementation of program-based budgeting to seek internal efficiencies and budget reductions, (3) the recommendation of competitive salaries and (4) tax revenues due to the adoption of a rate of \$.004993 per \$100 valuation.

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

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

1. **Wage increase:** 4% for teachers, and 2% for all other employees. HCDE plans to recruit, hire, and retain high quality staff to be able to provide the best services available in the marketplace. The new beginning teacher salary will be \$62,000 which is expected to be at the highest level for the region.
2. The TRS Care system also notified HCDE of a health insurance increase to the minimum rate, and HCDE **increased its health insurance contribution.** The cost of HCDE will be \$139,000 across funds.
3. HCDE is also implementing **a wellness program** aimed at improving the health of HCDE staff. This program is nutrition-based program designed to promote healthy habits. The startup costs are approximately \$40,000 for the first year.
4. **Special School Division:** one of the fiscal year 2020-2021 initiatives is the enhancing of the competitive edge in the School Division. One FTE is proposed for a Behavior Specialist. To invest in our staff, a restrain team stipend is being implemented for a total of \$40,000.
5. **School Based Therapy Program** is also part of the initiatives to be more competitive in the marketplace. One occupational therapist and 0.17 FTE manager will be added to meet service demand due to special education needs.
6. Implementation of the **marketing strategies and awareness campaign** in the Communication Division. HCDE is proposing to add one additional FTE Graphic Design Manager to help address the new requirements in communication HCDE programs and efforts to serve students in the County. Client Engagement will also add one FTE for an Administrative Assistant. These positions are projected to enhance with marketing appeal and awareness of HCDE as a brand in the county.
7. In anticipation of next year's legislative session, the Department has also included an appropriation for the **lobbying cost** commitment previously approved by the Board of Trustees. The cost is \$276,000.
8. **Balanced Budget:** The proposed budget is balanced for on-going operations, and it is projected that the Department will invest part of its fund balance to implement a capital improvement program. All expenditures will be covered with the revenues generated during the year except for the one-time costs. For more detail see section number 9 below, and in the Capital Expenditure section.
9. **A Capital Improvement Plan** Phase One is proposed to be implemented. The following projects are proposed:
 - a. A new AB East Campus – This is a 43,605 square feet facility to meet special education students. AB East continues to attract additional students, and it is projected that the facility will be at capacity the next year. The projected budget is \$17,805,875. A PFC financing program is recommended for this project.
 - b. A new High Point East Campus for Middle School. This school needs additional space to meet the needs of students sent by the district for an alternative campus. This is a 13,750 sq. ft facility, and the projected budget is \$7,916,645. A PFC financing program is recommended or this project.
 - c. A new Adult Ed Center is proposed to replace the current facility at the Adult Ed Building. This is a new 40,500 sq. ft building that will be used to offer adult ed classes and workforce development programs. The projected budget is \$16,858,750. A PFC financing program is recommended for this project.
 - d. The Irvington Building is over 25 years old, and it is scheduled for a renovation. The projected renovation is expected to cost \$8,365,500. A maintenance note financing is projected for this project. The number of sq. ft to be renovated is 60,000 sq. ft.
10. A new program is being initiated to reinvent the Department considering the COVID19 and market changes. A **Star Re-Imagined Initiative** was aimed at implementing pilot programs that

will enhance the footprint of HCDE by rethinking the way we do things. This is a one-time campaign designed by our Superintendent allowing divisions to present an expenditure request under \$50,000 to improve their division. \$648,764 will be used from the General fund to address the 17 divisions requests This cost is reserved in the fund balance.

11. Planned one-time expenditures from the General Fund balance totaling \$11,288,764 as follows:

| | |
|---|---------------------|
| Debt Service Transfer for future payments- CIP Plan | \$5,050,000 |
| Capital Improvement Plan – District Contribution | 5,740,000 |
| Star Re-Imagined Program | 648,764 |
| Retirement benefit | 150,000 |
| Total fund balance capital expenditure appropriations | <u>\$11,588,764</u> |
12. **Technology** is also an important driver of our success. The division is implementing various additional software packages such as CASE Digital Print, Blackboard, eFinance Plus Systems, Share-point Programs, Dashboard, and others. The division is proposing one new FTE as Training Coordinator.
13. **Transfers** are being recommended to continue the operations of our special revenue funds. A transfer of \$872,000 will be required for FY 21 to implement the \$13.5 minimum compensation plan. This is a \$400,000 increase from FY 20. The Department receives over \$1.2M in indirect costs from the federal government.
14. The budget is predicated on adopting a tax rate that will bring in more revenue to address revenue loss and implementation of new initiatives such as the campaign awareness and costs associated with talent recruitment and compensation plan starting at \$13.5 per hour. The **estimated tax rate of \$.004993 is adopted**, and this is below the rollback rate, now referred to as voter-approval tax rate (“VAR”). Public hearings and notices will be required to adopt the tax rate. This rate is key to the funding of the operations plan for the current year considering COVID 19 challenges to the revenue projections.
15. **Adult Education** will grow in operations and it will require the hiring of a Director. One FTE has been requested for the Senior Director position. The cost of the position will be funded by the Adult Ed Grant.

Summary of Proposed Budgets

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

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

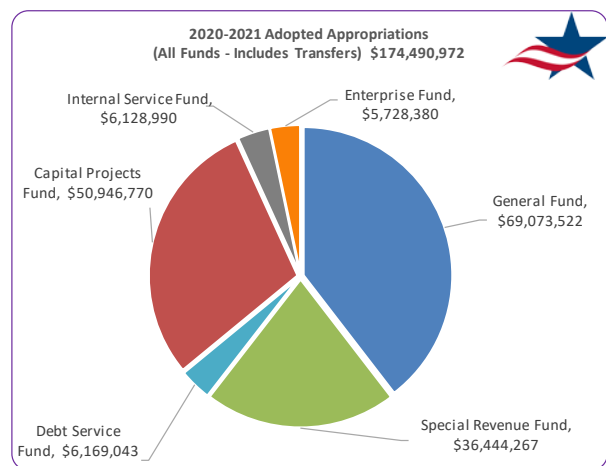
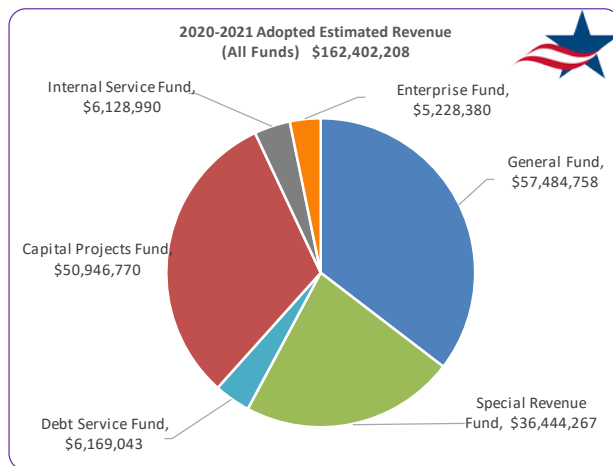
| | Adopted Budget 2019-2020 | Amended Budget 2019-2020 | Adopted Budget 2020-2021 | Percent Change |
|---|--------------------------------|--------------------------------|--------------------------------|-------------------|
| Beg. Fund Balance | \$ 32,614,360 | \$ 32,614,360 | \$ 27,163,427 | |
| Estimated Revenues | 55,224,065 | 55,688,860 | 57,484,758 | 3% |
| Appropriations | 51,999,534 | 53,024,526 | 55,214,929 | 4% |
| Transfers Out | 8,115,267 | 8,115,267 | 13,858,593 | 71% |
| Total Appropriations | \$ 60,114,801 | \$ 61,139,793 | \$ 69,073,522 | 12.98% |
| Excess/(Deficiency) of Revenues | | | | |
| Over/(Under) Appropriations (*) | (4,890,736) | (5,450,933) | (11,588,764) | |
| Ending Fund Balance | 27,723,624 | 27,163,427 | 15,574,663 | |
| <u>Fund Balance categories per GASB 54</u> | | | | |
| Non-Spendable Fund Balance | 125,000 | 128,037 | 125,000 | |
| Restricted Fund Balance | - | - | - | |
| Committed Fund Balance | 550,000 | 700,000 | 550,000 | |
| Assigned Fund Balance | 1,939,384 | 6,889,373 | 1,939,384 | |
| Unassigned Fund Balance | 25,109,240 | 19,446,017 | 12,960,279 | |
| Ending Fund Balance | \$ 27,723,624 | \$ 27,163,427 | \$ 15,574,663 | |

(*) For FY 21, planned one-time expenditures from the General Fund balance totaling \$11,288,764 as follows:

| | |
|--|----------------------------|
| Debt Service Transfer for future payments- CIP Plan | \$5,050,000 |
| Capital Improvement Plan – District Contribution | 5,740,000 |
| Star Re-Imagined Program | 648,764 |
| Retirement benefit | 150,000 |
| Total fund balance capital expenditure appropriations | <u>\$11,588,764</u> |

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

| | Governmental | | | | Proprietary | | |
|--|---------------|----------------------|-------------------|-----------------------|-----------------------|-----------------|----------------|
| | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Internal Service Fund | Enterprise Fund | Total |
| Estimated Revenues | \$ 57,484,758 | \$ 36,444,267 | \$ 6,169,043 | \$ 50,946,770 | \$ 6,128,990 | \$ 5,228,380 | \$ 162,402,208 |
| Appropriations | 55,214,929 | 36,444,267 | 6,169,043 | 50,946,770 | 6,128,990 | 2,801,140 | 157,705,139 |
| Transfers Out | 13,858,593 | - | - | - | - | 2,927,240 | 16,785,833 |
| Total Appropriations and Other Uses | 69,073,522 | 36,444,267 | 6,169,043 | 50,946,770 | 6,128,990 | 5,728,380 | 174,490,972 |
| Appropriations from Fund Balance: | | | | | | | |
| Balance: | (11,588,764) | - | - | - | - | (500,000) | (12,088,764) |
| Projected Fund Balance Beg. | 27,163,427 | - | - | 2,475,835 | 1,461,822 | 1,000,000 | 32,101,084 |
| Projected Fund Balance End. | \$ 15,574,663 | \$ - | \$ - | \$ 2,475,835 | \$ 1,461,822 | \$ 500,000 | \$ 20,012,320 |



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

Internal Service Fund - Workers Compensation

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

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

Internal Service Fund - Facilities Support Charges

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

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

Enterprise Fund – Choice Partners

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

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

Balanced Budget

Per CE Local Policy, the operating budget requires a balanced budget. This means that for each fund, expenditures are not to exceed revenues plus projected one-time use fund balances. If the fund balance is used, this cost must be a one-time cost and not recurring (i.e. capital expenditures). The Department is projecting a balanced budget for fiscal year 2020-2021. For the General Fund, expenditures plus other financing uses total \$69,073,522. Revenues equal \$57,484,758. One-time costs total \$11,588,764, from which construction projects total \$5,740,000, debt service payment from General Fund for \$5,050,000, Star Re-Imagined Campaign for \$648,764, and one-time retirement benefits from Fund Balance for \$150,000. We believe that the budget represents a fiscally responsible and conservative approach to the needs of the Department within the available funds. The chart below shows a historical summary of the General Fund.

General Operating Fund Summary (Trend)

| | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast | 2025-2026 Forecast |
|-----------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance | \$30,920,246 | \$28,122,494 | \$29,412,173 | \$32,614,360 | \$27,163,427 | \$15,574,663 | \$14,313,949 | \$13,703,130 | \$13,772,966 | \$14,806,753 |
| Estimated Revenue | 49,028,062 | 51,262,202 | 56,240,706 | 55,688,860 | 57,484,758 | 59,209,301 | 60,985,580 | 62,815,147 | 64,699,602 | 66,640,590 |
| Appropriations | 43,146,296 | 44,202,144 | 47,209,422 | 53,024,526 | 55,214,929 | 56,319,228 | 57,445,612 | 58,594,524 | 59,766,415 | 60,961,743 |
| Total Other Uses | (8,679,518) | (5,770,379) | (5,829,098) | (8,115,267) | (13,858,593) | (4,150,787) | (4,150,787) | (4,150,787) | (3,899,399) | (3,900,535) |
| Net Change in Fund Balance | (2,797,752) | 1,289,679 | 3,202,186 | (5,450,933) | (11,588,764) | (1,260,714) | (610,819) | 69,836 | 1,033,788 | 1,778,311 |
| Ending Fund Balance | \$28,122,494 | \$29,412,173 | \$32,614,360 | \$27,163,427 | \$15,574,663 | \$14,313,949 | \$13,703,130 | \$13,772,966 | \$14,806,753 | \$16,585,065 |

For fiscal year 2022 to 2026 forecasted figures the trend includes 3% growth increase in Revenues and 2% at expenditures. A more detailed projection can be found at the Financial Section.

Projected Fund Balance

We are projecting that the fiscal year 2020-2021 ending fund balance will be \$15,574,663. This represents a decrease of \$11,588,764 from the projected 2019-2020 ending fund balance. The use of fund balance is for planned appropriations that are one time in nature (i.e. construction projects and capital outlay). It is the policy of the Department to maintain an unassigned fund balance equivalent to a minimum of two months of operations costs. Currently, the Department projects the desired fund balance. According to our five-year forecast, the Department will have sufficient funds to meet the CE local policy requirements but may need additional cash to fund the Special Revenue Fund since they work on a reimbursement basis.

About the 2020-2021 Department Budget

Below are highlights of the Department that will provide you with a general overview of the basis of our assumptions and projections for the coming 2020-2021 fiscal year. To prepare the annual budget, HCDE develops projections for taxable value, collection rate, fee for service revenue levels, and expenditure levels.

Appropriation Levels

General Operating Fund –The 2020-2021 appropriation levels for the General Operating Fund are projected at \$55,214,929 and estimated other uses (transfers to other funds and one-time cost at \$13,858,593, for a total of \$69,073,522; this represents an increase of 13% or \$7,933,729 increase from 2019-2020 amended budget.

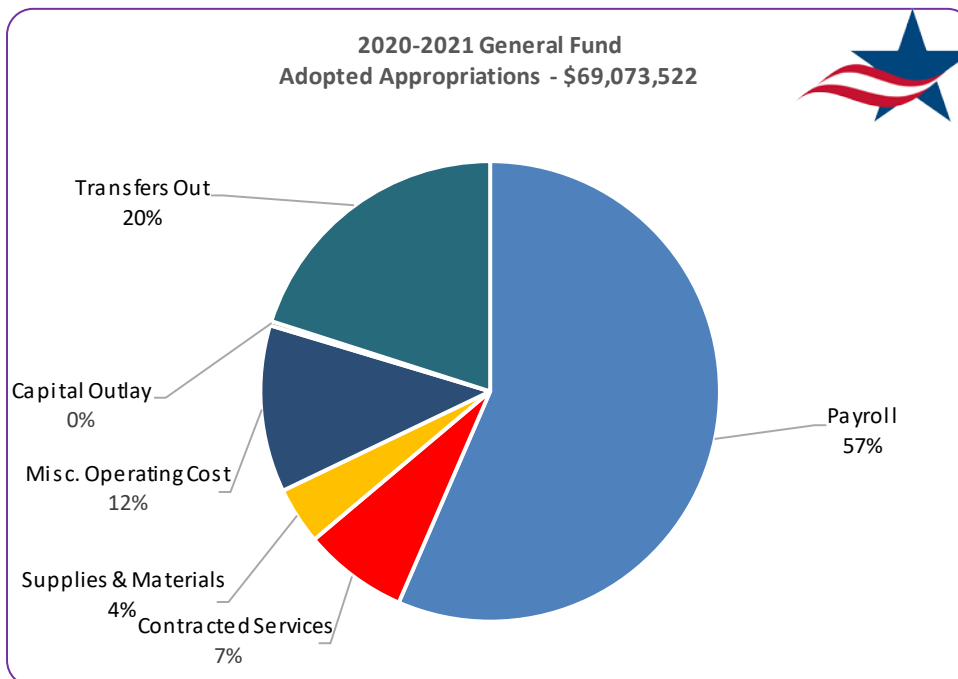
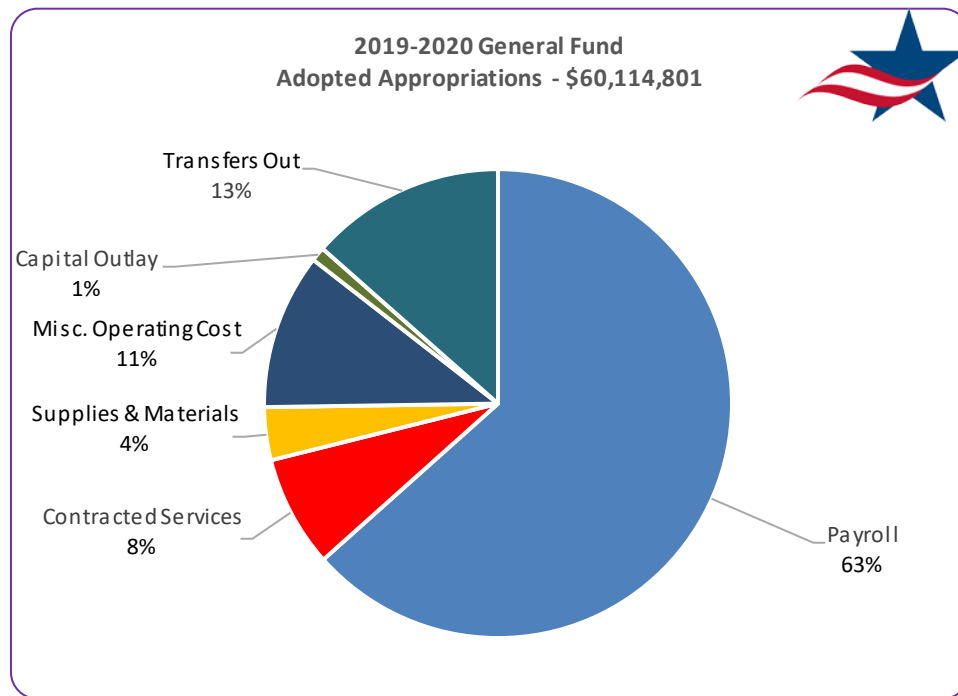
The 2020-2021 budget includes a 4% salary increase to teachers, 2% for all other employees. The budget process was representative of the economic environment. A series of budget meetings and reviews were conducted by the Superintendent and the Budget Committee to achieve this budget. Transfers-out to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

Comparison of General Operating Fund Appropriations by Object

General Fund Only -

| Object Code | Adopted Budget 2019-2020 | Amended Budget 2019-2020 | Adopted Budget 2020-2021 | Percent Change |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------|
| Payroll | \$ 38,120,427 | \$ 38,113,577 | \$ 39,036,777 | 2% |
| Contracted Services | 4,631,482 | 4,754,707 | 5,085,572 | 7% |
| Supplies & Materials | 2,190,690 | 2,460,581 | 2,779,374 | 13% |
| Misc Operating Cost | 6,463,068 | 6,778,128 | 8,101,274 | 20% |
| Capital Outlay | 593,867 | 917,533 | 211,932 | -77% |
| Transfers Out | 8,115,267 | 8,115,267 | 13,858,593 | 71% |
| Total Appropriations | \$ 60,114,801 | \$ 61,139,793 | \$ 69,073,522 | 13% |

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



Debt Service Fund – The Department budgeted \$6,169,043 in appropriations for fiscal year 2020-2021. Resources in the Debt Service Fund must be used to pay for general long-term debt principal and interest for debt issues and other long-term debts for which revenues are dedicated from the General Fund. A

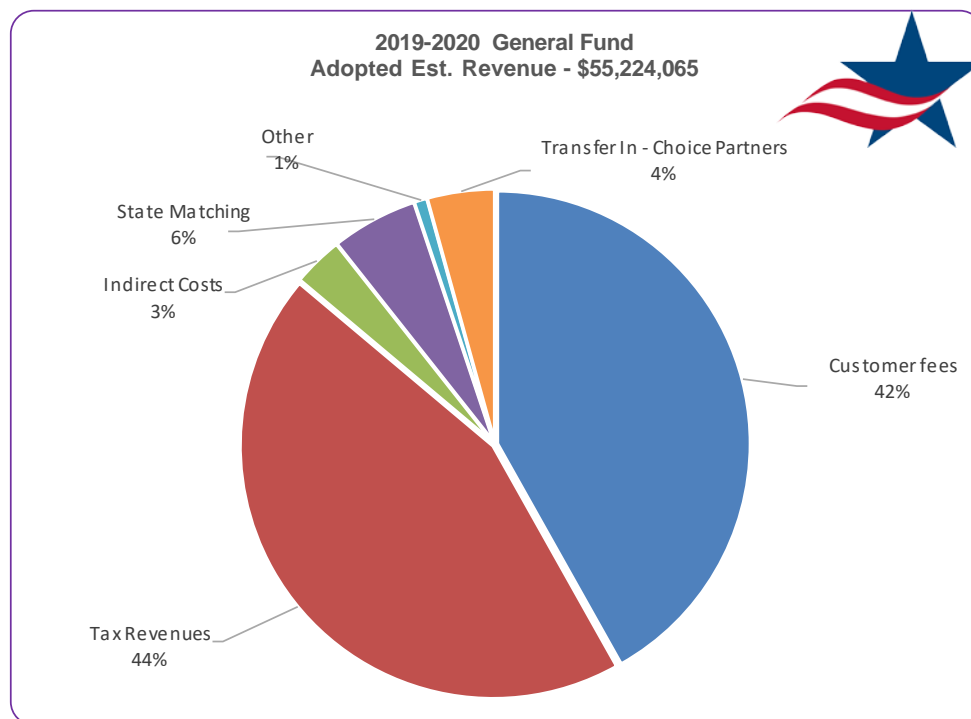
transfer is projected from the General Fund to the Debt Service Fund in the amount of \$6,169,043. Currently the Department has approximately \$16 million in debt including \$7 million bonds issued for the construction of a new building for the AB West School which began in fiscal year 2018-2019. The Department also projects to sell \$45M in bonds (\$14M in maintenance notes and \$31M in revenue bonds) to fund the capital improvement plan. The Board of Trustees approved a one-time transfer of \$3.25M to this fund in addition to the regular annual transfer for payment from the General Fund.

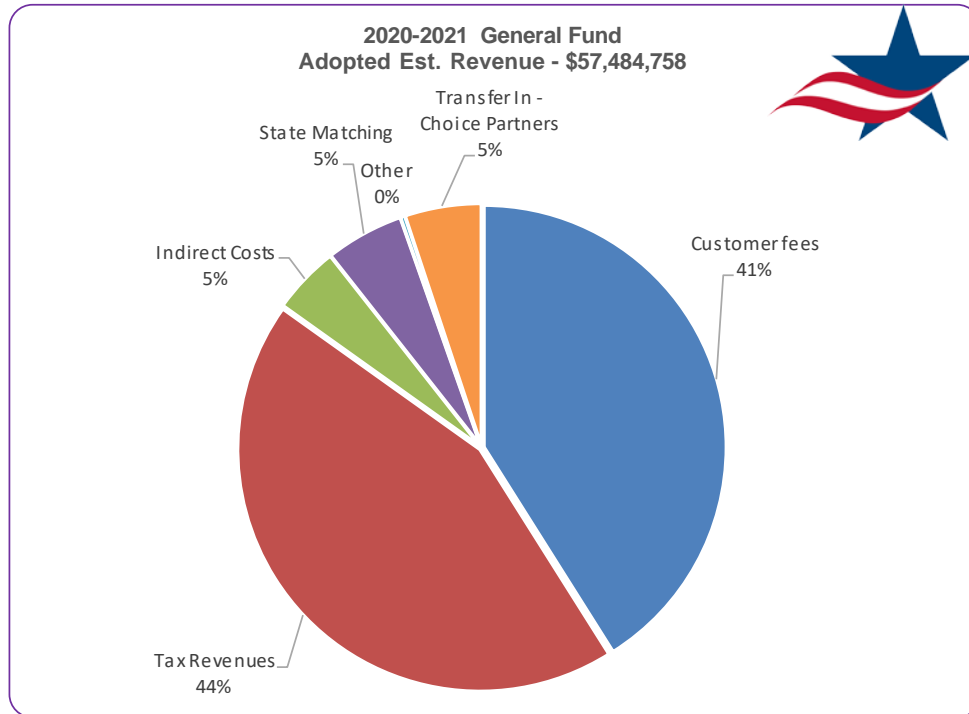
Special Revenues Funds – Appropriations for these funds are restricted to or designated for specific purposes by a grantor. For fiscal year 2020-2021, the Department's appropriation is \$36,444,267. The Department provides information to the Board of Trustees on all Department grants, as the Notice of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

Revenue Levels

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

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





The Department estimates total General Operating Fund revenues of \$57,484,758 for the 2020-2021 fiscal year. Customer fees are projected to be \$23,601,005 or 41% of the estimated revenues. Tax revenues are projected to be \$25,188,000 of 44% of the estimated revenues. The remaining revenues are indirect costs at \$2,598,513; state funding \$3,000,000, transfer in from Choice Partners Fund of \$2,927,240 and other revenues at \$170,000.

The recommended budget includes an increase in revenues of 3% from the amended fiscal year 2019-2020 budget for the General Fund.

| Object Code | Adopted Budget 2019-2020 | Amended Budget 2019-2020 | Adopted Budget 2020-2021 | Percent Change |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------|
| Customer Fees | \$ 23,118,627 | \$ 23,577,627 | \$ 23,601,005 | 0.1% |
| Tax revenues | 24,444,517 | 24,450,312 | 25,188,000 | 3% |
| Indirect costs | 1,781,380 | 1,781,380 | 2,598,513 | 46% |
| State funding | 3,050,000 | 3,050,000 | 3,000,000 | -2% |
| Other | 454,317 | 454,317 | 170,000 | -63% |
| Transfer In-Choice Partners | 2,375,224 | 2,375,224 | 2,927,240 | 23% |
| Total Revenues | \$ 55,224,065 | \$ 55,688,860 | \$ 57,484,758 | 3% |

Local Revenues

Local revenues are projected to increase by 3%. Revenues from current year customer fees are expected to increase by 0.1% from an estimated \$23,577,377 in fiscal year 2019-2020 to a projected \$23,601,005 for fiscal year 2020-2021. HCDE has not increased the rates and additional contracted seats at the special schools, no increment in the service rates from Records Management, Educator Certification, School Based Therapy Division, and the Center for Safe and Secure Schools. In addition, the Department anticipates a 3% increase change in tax revenues from \$24,450,312 in fiscal year 2019-2020 to \$25,188,000 in fiscal year 2020-2021 due to the increase in property values and the adopted tax rate. A 4.93% increase in values is projected based on the preliminary estimate from the Harris County Appraisal District. Also, a 98.27% collection was used in projecting revenues for fiscal year 2020-2021, and it is expected that this rate will be realized for the fiscal year.

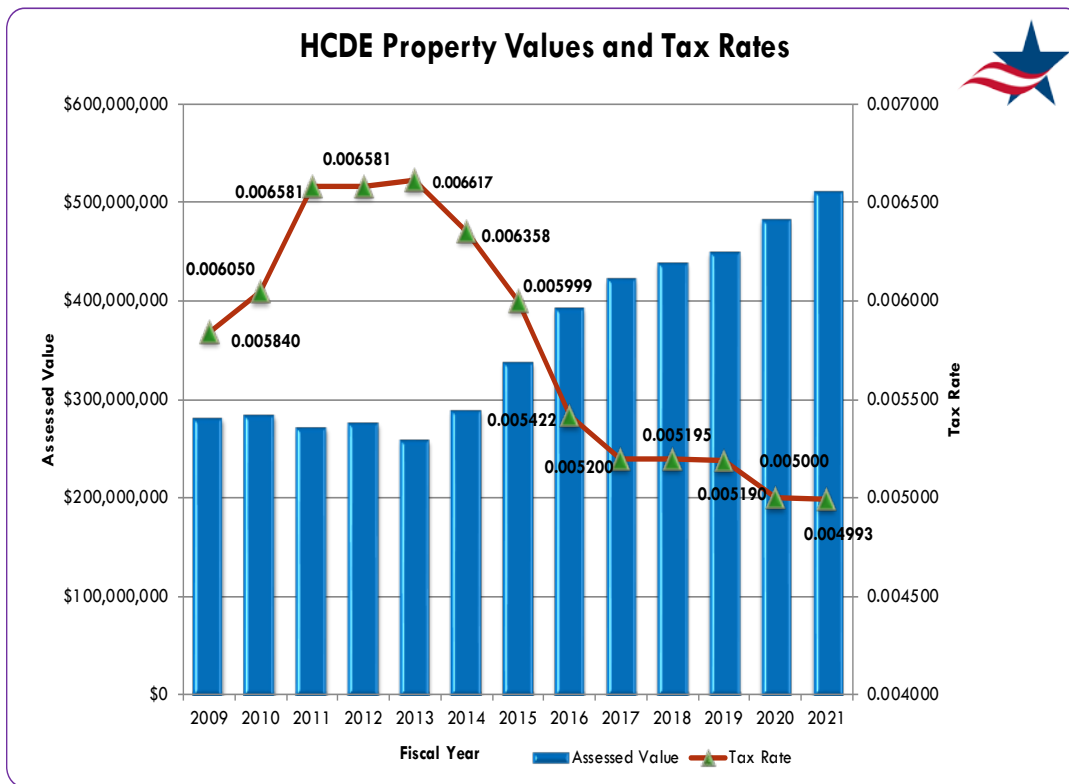
Tax Rate – Effective January 1st, 2020, the State Legislature approved SB3 that included change in terminology for tax rates and tax rate calculations. The new terminology is as follows: Effective Tax Rate – Now called “No-New-Revenue Tax Rate”. Roll Back Tax Rate – Now called “Voter Approval Tax Rate”. In addition, the calculation was changed as the new law requires to use the average of three-year collection rates.

Based on the taxable value, the Department must project the level of taxation that will generate adequate funds to provide for funds to meet Department obligations while keeping in mind the ability of local taxpayers to pay their taxes. The Harris County Tax Office will calculate the no-new-revenue tax rate (“NNRR”), formerly called the effective tax rate. The NNRR is projected at \$.004745. The proposed tax rate of \$.004993 will be below the voter approval rate (“VAR”) that has been estimated on \$.005135. The recommended and adopted tax rate was \$.004993 and this is the sixth year in a row that HCDE reduces its tax rate.

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

Taxable Value – The Harris County Appraisal District certifies the taxable value from which the Department begins to develop the estimates for local tax revenues. The 2019 certified valuations of net taxable value for the 2019-2020 fiscal year is \$477,647,516,408 (based on HCAD report updated 4/30/19). The 2020 Preliminary Estimate is \$505,450,987,981 (based on HCAD letter dated 4/30/20), which is an increase of \$27,803,471,573 or 5.82%. For NNRR calculation, the appraised values were estimated at \$481,690,091,490 which represents a 4.93% increase. The adjacent chart illustrates the 10-year taxable value history of the Department. For fiscal year 2021-2022 to fiscal year 2024-2025, the Department projects a 3% growth on appraised values due to the positive economic impact in the region and value growth.

Tax Collections – The collections percentage used to estimate the tax revenues is 98.27%; the Department’s tax collections goal is 99%. This is a realistic approach given the trend of the Department’s collections effort and the projected tax increase.



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

Other Tax revenues

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

Fees for services

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

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

Records management services are provided to school districts which contract with HCDE to provide services to safe keeping documents and records. Rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$.24 to .26 cents per box, \$.25 cents per month for tape or film. Rates are lower for educational entities, and other out of County or non-educational entities require a 15% to 25% margin to reduce the cost of providing services to ISDs. There was no increase in fees compared to last year's fees.

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

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

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

Enterprise Activity

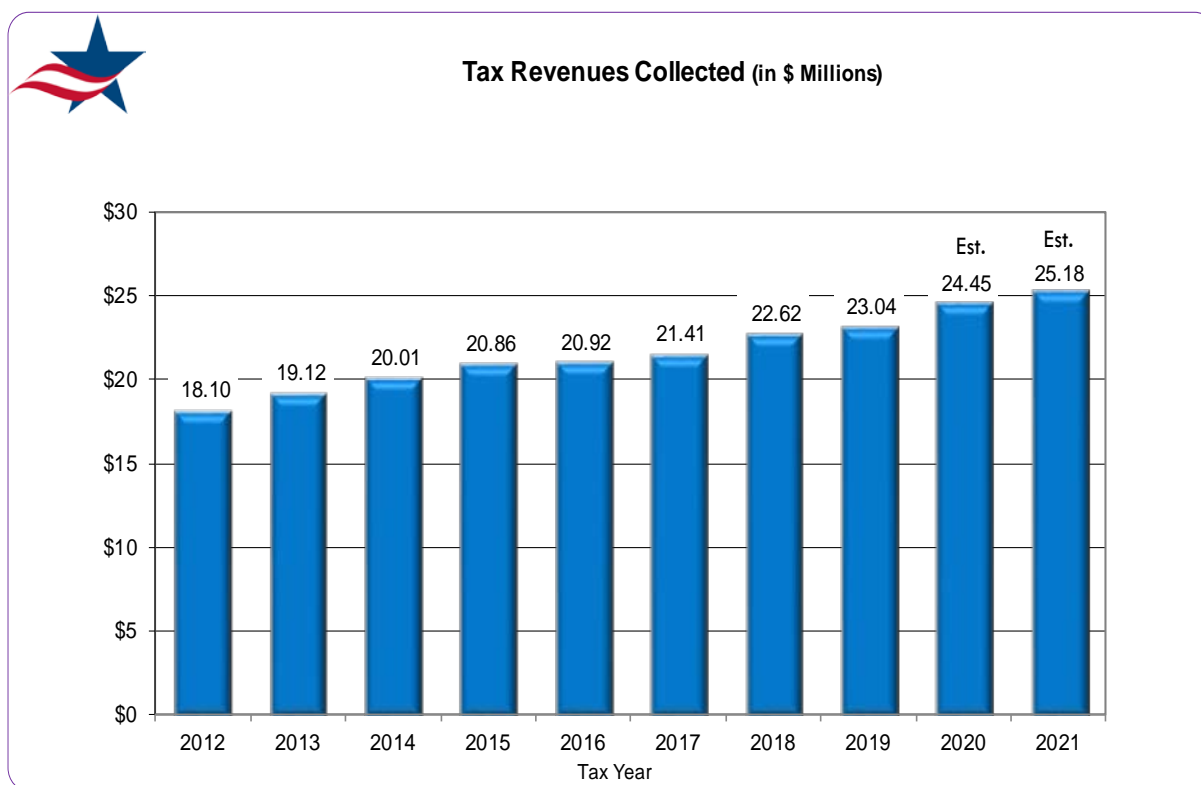
Cooperative procurement services are provided to school districts which contract with HCDE and participate in the national cooperative – Choice Partners. The rates are paid by the vendors based on the type of commodity. The fees range from 1% to 4%. The sustainability of this model has been identified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

Other Local Revenue Sources

The Department has other sources of revenue. For Fiscal Year 2020-2021 the only source of other revenue is interest. Interest revenues are estimated in \$170,000.



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



Other 2020-2021 HCDE Budget Highlights

Salary Increase –

The proposed budget includes a 4% salary increase to teachers, and 2% for all other employees for General Fund, Facilities and Enterprise employees. HCDE plans to recruit, hire, and retain high quality staff to be able to provide the best services available in the marketplace. The new beginning teacher salary will be \$62,000 which is expected to be at the highest level for the region. Grant employees are only included in the increase if the grant can absorb the cost. For the Head Start Program, a \$400,000 additional transfer from General Fund will be required for FY 21 to implement the \$13.50 minimum compensation plan.

Other Payroll Highlights –

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

Workers Compensation Insurance –

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

Transfers Out –

The amount of transfers out increased by \$5,743,326 from fiscal year 2019-2020, for a total of \$13,858,593. This includes the Head Start transfer for \$750,000, the CASE transfer for \$550,787, Lease

(QZAB) fund transfer for \$451,429, the capital projects for \$5,740,000, the Debt Service transfer for \$5,717,613, and the Star Re-Imagined one-time transfer for \$648,764.

Transfers In –

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

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

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

| | Actual 2016-17 | Actual 2017-18 | Actual 2018-19 | Amended 2019-20 | Budget 2020-21 | Estimated 2021-22 | Estimated 2022-23 | Estimated 2023-24 | Estimated 2024-25 | Estimated 2025-26 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$32,368,711 | \$40,427,732 | \$42,583,959 | 45,676,309 | \$32,101,084 | \$20,012,320 | \$18,751,606 | \$18,140,787 | \$18,210,623 | \$19,244,410 |
| Estimated Revenues | 102,994,739 | 97,104,537 | 105,155,340 | 114,551,022 | 162,402,208 | 109,818,976 | 112,481,488 | 113,515,725 | 116,087,653 | 118,968,807 |
| Appropriations (Exp.) | 94,935,718 | 94,948,310 | 102,062,989 | 128,126,247 | 174,490,972 | 111,079,690 | 113,092,308 | 113,445,889 | 115,053,865 | 117,190,495 |
| Difference | 8,059,021 | 2,156,227 | 3,092,351 | (13,575,225) | (12,088,764) | (1,260,714) | (610,819) | 69,836 | 1,033,788 | 1,778,312 |
| Projected Ending Fund Balance | \$40,427,732 | \$42,583,959 | \$45,676,310 | \$32,101,084 | \$20,012,320 | \$18,751,606 | \$18,140,787 | \$18,210,623 | \$19,244,410 | \$21,022,722 |
| Nonspendable Fund Balance | 146,919 | 148,911 | 163,555 | 169,805 | 169,805 | 169,805 | 169,805 | 169,805 | 169,805 | 169,805 |
| Restricted Fund Balance | 117,019 | 6,281 | - | - | - | - | - | - | - | - |
| Committed Fund Balance | 1,408,000 | 3,150,000 | 1,575,000 | 2,014,976 | 5,740,000 | 700,000 | 700,000 | 700,000 | 700,000 | 700,000 |
| Assigned Fund Balance | 9,394,231 | 8,394,445 | 4,224,379 | 9,499,397 | 6,817,806 | 2,458,268 | 2,458,268 | 2,458,268 | 2,458,268 | 2,458,268 |
| Unassigned Fund Balance | 13,748,845 | 14,901,562 | 16,871,140 | 20,416,906 | 7,284,709 | 15,423,533 | 14,812,714 | 14,882,550 | 15,916,337 | 17,694,649 |
| Cash Flow Required two months | 21,162,805 | 20,715,961 | 22,750,969 | 21,207,761 | 29,148,495 | 18,513,282 | 18,848,718 | 18,907,648 | 19,175,644 | 19,531,749 |
| Cash Flow Needed for one month: | | | | | | | | | | |
| - For Special Revs Funds | 2,670,093 | 2,445,621 | 2,870,235 | 2,930,382 | 3,037,022 | 3,097,763 | 3,159,718 | 3,222,912 | 3,287,371 | 3,353,118 |
| - From General Fund | 7,911,310 | 7,912,359 | 8,505,249 | 7,673,498 | 11,537,225 | 6,158,878 | 6,264,641 | 6,230,912 | 6,300,452 | 6,412,757 |
| Cash Flow Calculations: | | | | | | | | | | |
| Special Revenue Funds - Grants | 32,041,111 | 29,347,454 | 34,442,824 | 35,164,587 | 36,444,267 | 37,173,152 | 37,916,615 | 38,674,948 | 39,448,447 | 40,237,416 |
| 1/12 of Total Grant is (one month) | 2,670,093 | 2,445,621 | 2,870,235 | 2,930,382 | 3,037,022 | 3,097,763 | 3,159,718 | 3,222,912 | 3,287,371 | 3,353,118 |
| All Funds - Appropriations | 94,935,718 | 94,948,310 | 102,062,989 | 92,081,980 | 138,446,705 | 73,906,538 | 75,175,692 | 74,770,941 | 75,605,419 | 76,953,080 |
| 1/12 of General Fund for Cash Flow | 7,911,310 | 7,912,359 | 8,505,249 | 7,673,498 | 11,537,225 | 6,158,878 | 6,264,641 | 6,230,912 | 6,300,452 | 6,412,757 |

Going forward beyond fiscal year 2020-2021

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

The future financial situation of HCDE would be the result of the collective Department effort to become a major player in three areas: **(1) Therapy Services:** HCDE's objective is to become the best source of therapy services for the schools in Harris County by offering competitive rates and top of the line services; **(2) Special Schools:** HCDE provides excellent services in schools designed to provide education to

students with special needs. HCDE looks forward to expanding its clientele to new schools in other areas of the Harris County, such is the case of the Fortis Academy; (3) **Choice Partners**: HCDE provides benefit to school districts in Harris County and other clients by complying with the procurement requirements and vendors in all service areas. Out of every transaction, the vendors that supply Choice Partners members pay a commission as revenue for Choice. After Choice expenses are covered, the remaining excess is transferred to the General Fund to fund HCDE programs that benefit our community and students.

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

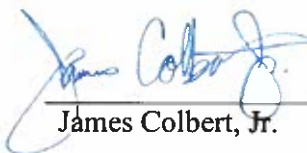
Acknowledgements

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

Final Comments

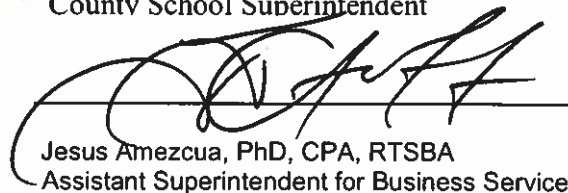
The preparation of the Department's budget is a coordination of many efforts from divisions, Research & Evaluation, Human Resources, Technology and Business Support Services. We are excited about the performance-based budgeting and look forward to FY 2020-2021. We thank the Budget Team that coordinated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

Respectfully,



James Colbert, Jr.

County School Superintendent



Jesus Amezcua, PhD, CPA, RTSBA

Assistant Superintendent for Business Services

DEPARTMENT OFFICIALS, STAFF & CONSULTANTS

COUNTY BOARD OF TRUSTEES

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

ADMINISTRATIVE OFFICIALS

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

CONSULTANTS & ADVISORS

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

SUPERINTENDENT'S BIOGRAPHY



James Colbert, Jr

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

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

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

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

ASSISTANT SUPERINTENDENT FOR BUSINESS SERVICES' BIOGRAPHY



Jesus J. Amezcua, PhD, CPA, RTSBA

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

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

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

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

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

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

BOARD OF TRUSTEES BIOGRAPHIES

Eric Dick
Board President
Position 2, Precinct 4



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

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

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

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



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

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

Richard Cantu
Position 3, At-Large



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

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

Andrea Duhon
Position 4, Precinct 3



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

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

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

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

Amy Flores Hinojosa
Position 1, Precinct 2



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

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

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

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

Don Sumners
Position 7, At-Large



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

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

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

Michael Wolfe
Position 5, At Large



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

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

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



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II - Organizational Section



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II - ORGANIZATIONAL SECTION

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DEPARTMENT'S MISSION & GOALS

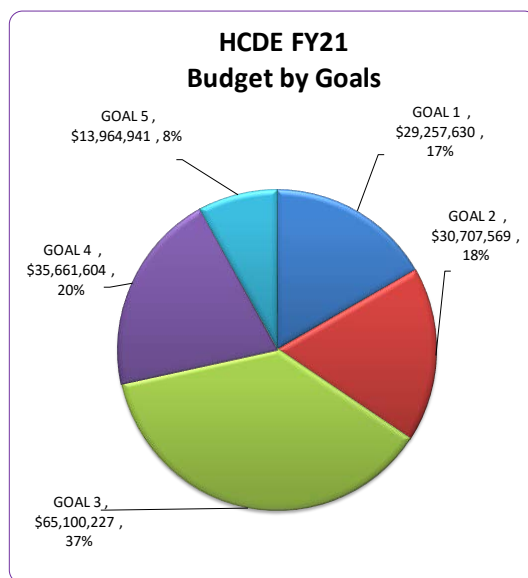
Harris County Department of Education ("HCDE"), a highly successful educational resource in the Houston Metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools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

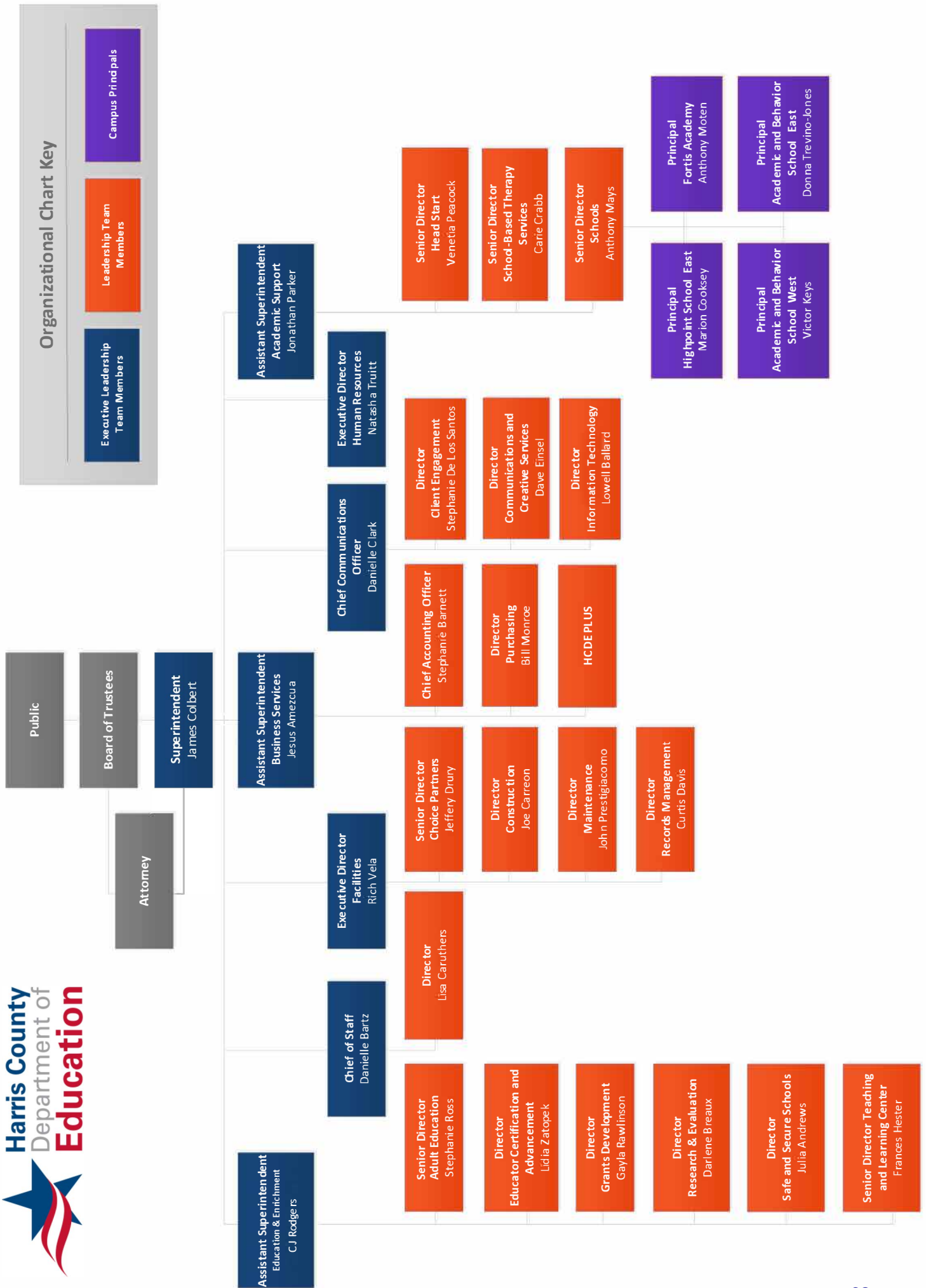
The chart below shows the Budget by Goals. Every division provided the Business Office the percentage of their task devoted to each goal. Divisions budget get allocated accordingly and as we add all division, we get the total amount of the budget devoted to every Goal. The process is reviewed and approved by the Assistant Superintendent for Business Services.



Goals

Harris County Department of Education will

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



PROFILE OF THE DEPARTMENT

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

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

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

COUNTY BOARD OF TRUSTEES

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

ADMINISTRATIVE OFFICIALS

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

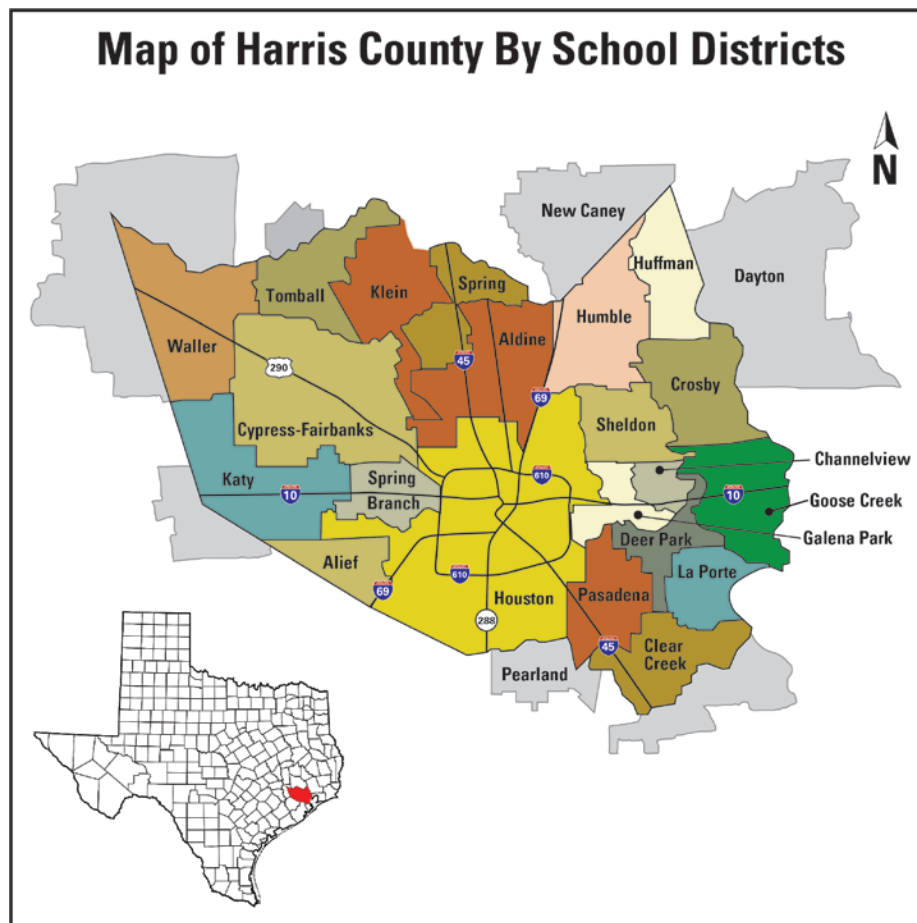
The Department is a primary governmental unit and is not included in any other governmental reporting entity. There is a blended component unit, the Harris County Department of Education Public Facilities Corporation (PFC), included within the reporting entity.

The HCDE Public Facilities Corporation - PFC - Board of Directors

| NAME | TITLE |
|-------------------|-----------------------|
| Rich Vela | President |
| Don Sumners | First Vice President |
| Richard Cantu | Second Vice President |
| Dr. Jesus Amezcua | Treasurer / Secretary |
| James Colbert, Jr | Director |
| Danny Norris | Director |
| Joe Carreon | Director |

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 school finance to school districts and charter schools. It also, through the School Finance Council, serves school districts business managers and CFOs with training and pertinent information relative to school finance and business operations.

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

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

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

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

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

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

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

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

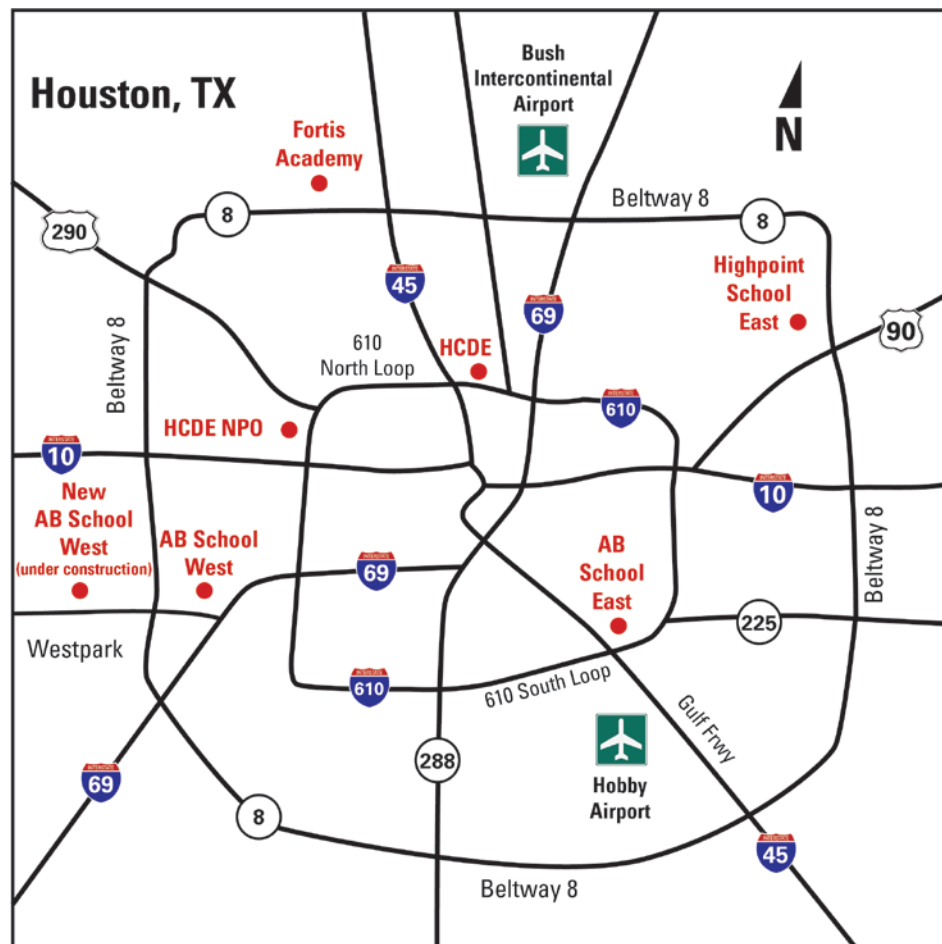
Resource Development / Texas Center for Grant Development supports efforts to locate and obtain funds which forward new programs, program enhancement and expansion needs.

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

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

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

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



BUDGET ADMINISTRATION & FINANCIAL POLICIES

Legal Requirement for Budgets

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

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

Statement of Texas Law

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

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

Texas Education Agency (TEA) Legal Requirements

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

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

Tax Authority

HCDE received its tax authority in 1935 with a statute creating an equalization tax not to exceed of \$0.01.

HCDE follows Property Tax Code Chapter 26 for the tax setting process. HCDE follows the Texas Comptroller's Truth in Taxation - A Guide for Setting Tax Rates for Taxing Units Other than Schools.

Code of Ethics

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

Risk Awareness

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

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

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

Fraud Prevention

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

HCDE Financial Policies

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

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

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

Fiscal Policy & Objectives

Financial Stability

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

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

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

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

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

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

Funds from Operations

Funds from operations should provide adequate funds to support its:

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

Revenue

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

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

General Operating Fund Expenditures

General Fund expenditures shall maintain the following priorities of obligation:

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

Long Term Financing

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

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

Short Term Financing

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

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

Reporting –Department and Public Facilities Corporation (PFC)

HCDE will prepare reports of financial operations as follows:

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

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

Investments

Investment Authority

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

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

Approved Investment Instruments

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

1. Obligations of or guarantees by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load money market mutual funds, as permitted by Government Code 2256.014.
8. No-load mutual funds as permitted by Government Code 2256.014.
9. A guaranteed investment contract as an investment vehicle for bond proceeds provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
10. Public funds investment pools as permitted by Government Code 2256.016, .019.
11. Corporate bonds as permitted by Government Code 2256.0204 (a)-(c).

Safety and Investment Management

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

Liquidity and Maturity

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

Diversity

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

Monitoring Market Prices

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

Funds / Strategies

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

- Operating Funds – Investment strategies for operating funds (including any co-mingled pools containing operating funds) shall have as their primary objective's safety, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
- Agency Funds – Investment strategies for agency funds shall have as their objective's 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

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

Internal Controls

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

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

7. Avoidance of bearer-form securities.

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

Portfolio Report

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

Ad-Valorem Taxes

Discounts

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

Split Payments

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

Purchasing & Acquisition

Purchasing Authority

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

A competitive bid and a competitive proposal are both purchasing methods that may be used when making formal purchases valued at \$50,000 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 can 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 / or 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 / or 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 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 interests' 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 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 a contract with the local government entity or the local governmental entity is considering entering 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 a contract with the vendor **(B)** has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that (i) a contract between the local governmental entity and vendor has been executed or (ii) the local governmental entity is considering entering into a contract with the vendor or **(C)** has a family relationship with the local government officer.

Personnel

New Positions

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

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

Annual Operating Budget

Fiscal Year

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

Budget Planning

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

Availability of Proposed Budget

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

Budget Meeting

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

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

Authorized Expenditures

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

Budget Amendments

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

Budget Amendments / Transfers

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

Budget Transfers & Amendments Signature Authority

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

Capital Expenditures Policies

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

New Purchases

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

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

The funds utilized for capital expenditures include the following:

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

Capital Expenditures

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

Assigned Fund Balance:

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

BUDGETARY CONTROL & BASIS OF ACCOUNTING

Reporting Entity

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

Accounting System Structure

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

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

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

Basis of Accounting

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

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

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

Basis of Budgeting

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

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

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

Funds and Fund Types

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

Governmental fund type

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

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

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

Capital Projects Fund – accounts for the proceeds of general obligation bond sales. Revenues from sale of bonds are used for acquiring sites, constructing, and equipping new facilities and renovating existing facilities. The Harris County Department of Education Public Facility Corporation (PFC) issues bonds to provide for the acquisition of and the construction and renovation of educational facilities in accordance with the Public Facility Corporation Act. In January 2006, the PFC issued bonds to fund construction of the new AB West school and the acquisition, renovation, and equipping of the records management warehouse / administrative North Post Oak facility. The Department issued \$7,000,000 bonds in FY16-17 for this purpose. For FY20-21 the Department will issue \$45 million in bonds to finance the Capital Improvement Plan.

Proprietary fund types

Internal Services Fund – used to account for revenues and expenses related to services provided by one division within the Department to other divisions. This fund facilitates distribution of facility support costs to the users of support services and workers compensation costs through a modified self-insurance program prior to FY15-16. Beginning September 1st, 2016 to August 31st, 2020 HCDE was fully insured with Texas Mutual Insurance Company. From September 1st, 2020 HCDE is fully insured with Texas Association of School Businesses, TASB.

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

Fiduciary fund types

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

HCDE Fund Codes

| | |
|--|---|
| 100 – GENERAL FUND | 400 – LOCAL GRANTS – Cont. |
| 199 – General Fund | 479 – Head Start in Kind |
| 200 – FEDERAL GRANTS | 491 – Stop School Violence – in Kind |
| 205 – Head Start | 496 – Head Start Hogg Grant |
| 206 – Head Start Training | 498 – Local Grants |
| 207 – Head Start Disaster Assis. | 500 – DEBT SERVICE |
| 208 – Educator & Families Enl. | 599 – Debt Service |
| 210 – Stop School Violence Grant | 600 CAPITAL PROJECTS FUNDS |
| 215 – Early Head Start Up - Operation | 695 – Capital Project Local Funds |
| 216 – Early Head Start – TT&A | 697 – Capital Projects |
| 217 – Gen-Cyber Grant | 698 – PFC Refunding Bonds |
| 221 – Dist. Learning Cap. Build | 699 – Public Facilities Corporation |
| 223 – Temporary Assistance for Needy Families | |
| 230 – Adult Basic Education (ABE) Regular | 700 – PROPRIETARY FUNDS |
| 234 – ABE EL / Civics | 711 – Choice Partners – Enterprise Fund |
| 267 – TX 21 st Century Grant Cycle 9 | 753 – Workers Compensation |
| 268 – TX 21 st Century Grant Cycle 10 | 799 – Facility Support Services |
| 288 – CASE After School Partnership | 800 – FIDUCIARY - TRUST/AGENCY FUNDS |
| 289 – Head Start – OP & Training | 811 – Highpoint – East Activity Funds |
| 300 – STATE GRANTS | 814 – Highpoint – North Activity Funds |
| 381 – Adult Basic Education Regular | 815 – Courtesy Committee |
| 400 – LOCAL GRANTS | 829 – Blair Endowment Scholastic Program |
| 427 – Disaster Recovery | 900 – ACCOUNT GROUPS |
| 463 – Houston endowment Grant | 901 – General Capital Assets |
| 467 – CASE – City of Houston | 902 – PFC Capital Assets |
| 475 – Early Head Start In Kind | 903 – Long Term Debt |
| 476 – Head Start in Kind – Jul to Dec | 904 – PFC Long Term Debt |

Accounting Measurement Focus

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

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

Revenues from local sources consist primarily of contract fees from local school districts and property tax revenues. Contract revenues and property tax revenues are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally

not measurable until received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are 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 area of Harris County, Texas in conformity with Subtitle E. Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period.

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

Fund Balance

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

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

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

- g. Program startup costs
 - h. Debt service reduction
 - i. Other legal uses
5. **Unassigned fund balance** includes amounts available for any legal purpose. This portion of the total fund balance in the General Fund is available to finance operating expenditures. Unassigned fund balance shall mean the difference between the total fund balance and the total of the no-spendable fund balance restricted fund balance, committed fund balance and assigned fund balance.

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

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

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

Expenditure Functions

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

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

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

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

training personnel. Includes expenditures associated with staff development, in-service training and development of curriculum.

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

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

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

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

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

Function 34 – Student Transportation – is used for expenditures that are incurred transporting students to and from school.

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

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

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

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

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

Function 61 – Community Services – is used for expenditures that are for activities other than regular public education and adult basic education services. It includes providing resources to non-public schools, higher education institutions and proprietary types of services incurred for outside entities in the community. Expenditures include related parenting programs, parental involvement programs, and parental and educational services to adults other than adult basic education. Includes expenditures for staff providing childcare for teen parents attending school, staff providing childcare for teachers or working parents, baby-sitting after hours and after school daycare and other related expenditures needed to maintain the programs. HCDE uses this function for expenditures for Center for Safe and Secure Schools, Education Foundation, and Scholastic Arts and Writing Program.

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

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

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

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

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

BUDGET RESPONSIBILITIES

Budget Requirements

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

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

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

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

Budget Responsibilities

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

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

Annual Budget Responsibilities and Guidelines

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

The levels of responsibility include:

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

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

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

Budget Guidelines

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

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

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

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

- facility will be at capacity the next year. The projected budget is \$17,805,875. A PFC financing program is recommended for this project.
- b. A new High Point East Campus for Middle School. This school needs additional space to meet the needs of students sent by the district for an alternative campus. This is a 13,750 sq. ft facility, and the projected budget is \$7,916,645. A PFC financing program is recommended for this project.
 - c. A new Adult Ed Center is proposed to replace the current facility at the Adult Ed Building. This is a new 40,500 sq. ft building that will be used to offer adult ed classes and workforce development programs. The projected budget is \$16,858,750. A PFC financing program is recommended for this project.
 - d. The Irvington Building is over 25 years old, and it is scheduled for a renovation. The projected renovation is expected to cost \$8,365,500. A maintenance note financing is projected for this project. The number of sq. ft to be renovated is 60,000 sq. ft.
10. A new program is being initiated to reinvent the Department considering the COVID19 and market changes. A **Star Re-Imagined Initiative** was aimed at implementing pilot programs that will enhance the footprint of HCDE by rethinking the way we do things. This is a one-time campaign designed by our Superintendent allowing divisions to present an expenditure request under \$50,000 to improve their division. \$648,764 will be used from the General fund to address the 17 divisions requests This cost is reserved in the fund balance.
11. Planned one-time expenditures from the General Fund balance totaling \$11,288,764 as follows:
- | | |
|---|---------------------|
| Debt Service Transfer for future payments- CIP Plan | \$5,050,000 |
| Capital Improvement Plan – District Contribution | 5,740,000 |
| Star Re-Imagined Program | 648,764 |
| Retirement benefit | 150,000 |
| Total fund balance capital expenditure appropriations | <u>\$11,588,764</u> |
12. **Technology** is also an important driver of our success. The division is implementing various additional software packages such as CASE Digital Print, Blackboard, eFinance Plus Systems, Share-point Programs, Dashboard, and others. The division is proposing one new FTE as Training Coordinator.
13. **Transfers** are being recommended to continue the operations of our special revenue funds. A transfer of \$872,000 will be required for FY 21 to implement the \$13.5 minimum compensation plan. This is a \$400,000 increase from FY 20. The Department receives over \$1.2M in indirect costs from the federal government.
14. The budget is predicated on adopting a tax rate that will bring in more revenue to address revenue loss and implementation of new initiatives such as the campaign awareness and costs associated with talent recruitment and compensation plan starting at \$13.5 per hour. The **estimated tax rate of \$.004993 is adopted**, and this is below the rollback rate, now referred to as voter-approval tax rate (“VAR”). Public hearings and notices will be required to adopt the tax rate. This rate is key to the funding of the operations plan for the current year considering COVID 19 challenges to the revenue projections.
15. **Adult Education** will grow in operations and it will require the hiring of a Director. One FTE has been requested for the Senior Director position. The cost of the position will be funded by the Adult Ed Grant.

Budget Calendar

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

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

Funds reviewed and incorporated into the budget review process

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

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

HARRIS COUNTY DEPARTMENT OF EDUCATION

FY 2020-21 Budget Planning Calendar



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

Board Budget Committee: Sumners (Chair), Colbert

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

HARRIS COUNTY DEPARTMENT OF EDUCATION

Tax Calendar 2020

| Date | Activity |
|-------------------------------|--|
| Wednesday, July 15, 2020 | Board Approves HCTO to calculate No-New-Revenue and Voter Approval Tax Rates |
| Wednesday, July 22, 2020 | Certification of anticipated collection rate by collector (Letter) |
| Monday, August 3, 2020 | Calculation of No-New-Revenue and Voter Approval tax rates HCDE will have 60 days to adopt the Tax Rate from receiving the HCTO calculation |
| Wednesday, August 19, 2020 | Presentation to the Board on No-New-Revenue and Voter Approval Tax Rates |
| Monday, August 24, 2020 | Estimated date to receive the Certification of Appraisal Values (HCAD) |
| Monday, August 3, 2020 | <u>Meeting of Governing Body to discuss tax rate</u> ; the proposed tax rate did not exceed the Voter Approval or the No-New-Revenue Tax Rates (whichever is lower), take record vote and schedule public hearing |
| Monday, August 3, 2020 | Certification of anticipated debt collections rate for the tax year 2020, certification of the excess debt collection rate |
| Thursday, September 3, 2020 | <u>Notice of Public Hearing on Tax Increase</u> One Quarter page ad and other web at least 7 days prior to Public Hearing, as Proposed Tax Rate was not higher than No-New-Revenue Tax Rate Publication of No-New-Revenue and Voter Approval Tax Rates and submission to the governing body, statement and schedules; submission to governing body. |
| Thursday, September 10, 2020 | 72 hour meeting notice |
| Wednesday, September 16, 2020 | <u>Public Hearing</u> |
| Wednesday, September 16, 2020 | <u>Meeting of Governing Body to Adopt Tax Rate</u> As proposed tax rate did not exceed the Voter Approval or the No-New-Revenue Tax Rate (whichever is lower), record vote taken. |

BUDGET DEVELOPMENT PROCESS

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

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

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

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

PLANNING PHASE

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

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

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

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

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

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

IMPLEMENTATION PHASE

Revenue Projections

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 considered include such things as assessed property values, property value growth / decline rates, applicable tax rates, historical collection rates. Factors for fees for service are market value for services, demand for service, and current market conditions. The main source of local revenues are Tax revenues that represent about 44% of local revenue, customer fees that are estimated in about 41%, and other revenues for about 15% generated by indirect costs, and other transfers-in from Choice Partners. HCDE does not receive sales tax, franchise taxes or any other taxes. It does charge fees for services rendered by some of its divisions. More detailed explanations will be provided in the Financial Section.
- **State Revenues** traditionally consists of monies received because 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 considers 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

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

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

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

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

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

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

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

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

Directors, principals, and other staff of the Department under the direction of the Superintendent, developed the budget. Budget Preparation Training was held February 12th with Division managers and two budget entry training on February 14th and February 18th, 2020. The budget deadline set for divisions was February 27th, 2020, and the Business Services Division compiled the budget requests. During the months of April and May, various budget meetings were scheduled with the Superintendent, the Executive Team and Division Directors.

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

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

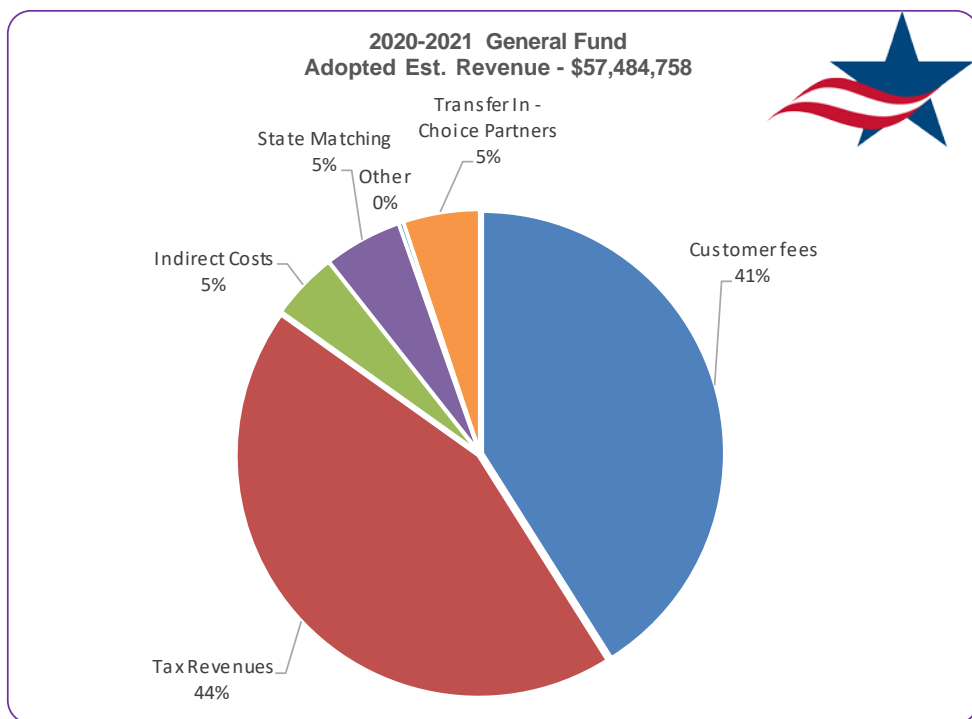
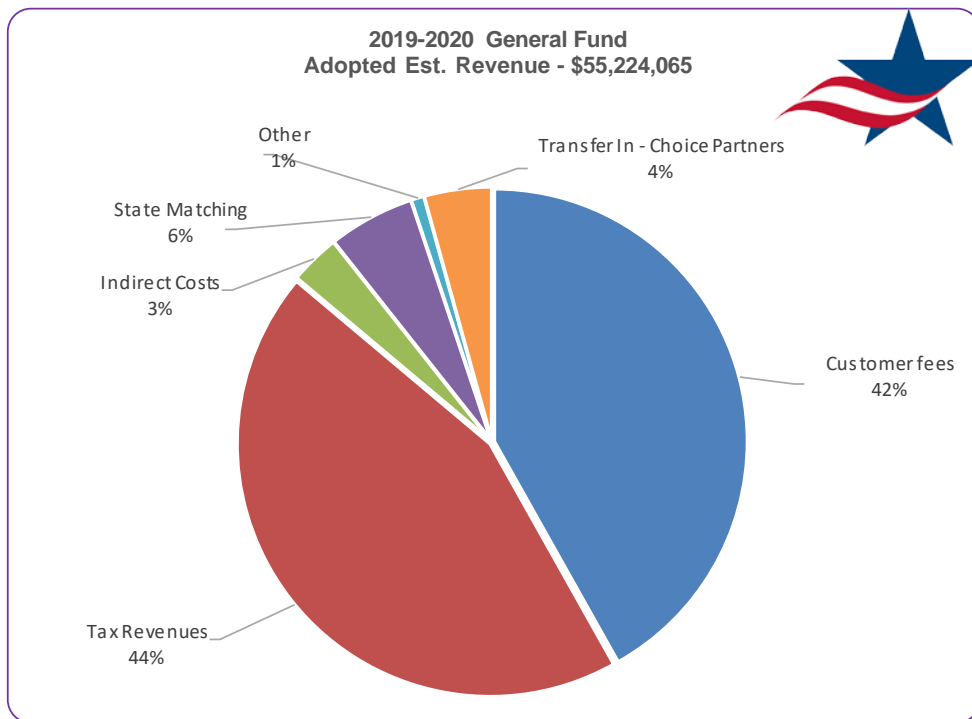
EVALUATION PHASE

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

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

LOCAL REVENUES

Revenue estimates are based upon a variety of demographic and tax information. Estimating revenue from the two major sources, customer fees and local property taxes, are critical to the budget. The following charts present the adopted revenue levels for fiscal year 2019-2020 and the estimated revenues for fiscal year 2020-2021.



The Department estimates total General Operating Fund revenues of \$57,484,758 for the 2020-2021 fiscal year. Customer fees are projected to be \$23,601,005 or 41% of the estimated revenues. Tax revenues are projected to be \$25,188,000 of 44% of the estimated revenues. The remaining revenues are indirect costs at \$2,598,513; state funding \$3,000,000, transfer in from Choice Partners Fund of \$2,927,240 and other revenues at \$170,000.

The recommended budget includes an increase in revenues of 3% from the amended fiscal year 2019-2020 budget for the General Fund.

| Object Code | Adopted Budget 2019-2020 | Amended Budget 2019-2020 | Adopted Budget 2020-2021 | Percent Change |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------|
| Customer Fees | \$ 23,118,627 | \$ 23,577,627 | \$ 23,601,005 | 0.1% |
| Tax revenues | 24,444,517 | 24,450,312 | 25,188,000 | 3% |
| Indirect costs | 1,781,380 | 1,781,380 | 2,598,513 | 46% |
| State funding | 3,050,000 | 3,050,000 | 3,000,000 | -2% |
| Other | 454,317 | 454,317 | 170,000 | -63% |
| Transfer In-Choice Partners | 2,375,224 | 2,375,224 | 2,927,240 | 23% |
| Total Revenues | \$ 55,224,065 | \$ 55,688,860 | \$ 57,484,758 | 3% |

Local Revenues

Local revenues are projected to increase by 3%. Revenues from current year customer fees are expected to increase by 0.1% from an estimated \$23,577,377 in fiscal year 2019-2020 to a projected \$23,601,005 for fiscal year 2020-2021. HCDE has not increased the rates and additional contracted seats at the special schools, no increment in the service rates from Records Management, Educator Certification, School Based Therapy Division, and the Center for Safe and Secure Schools. In addition, the Department anticipates a 3% increase change in tax revenues from \$24,450,312 in fiscal year 2019-2020 to \$25,188,000 in fiscal year 2020-2021 due to the increase in property values and the adopted tax rate. A 4.93% increase in values is projected based on the preliminary estimate from the Harris County Appraisal District. Also, a 98.27% collection was used in projecting revenues for fiscal year 2020-2021, and it is expected that this rate will be realized for the fiscal year.

Tax Rate – Effective January 1st, 2020, the State Legislature approved SB3 that included change in terminology for tax rates and tax rate calculations. The new terminology is as follows: Effective Tax Rate – Now called “No-New-Revenue Tax Rate”. Roll Back Tax Rate – Now called “Voter Approval Tax Rate”. In addition, the calculation was changed as the new law requires to use the average of three-year collection rates.

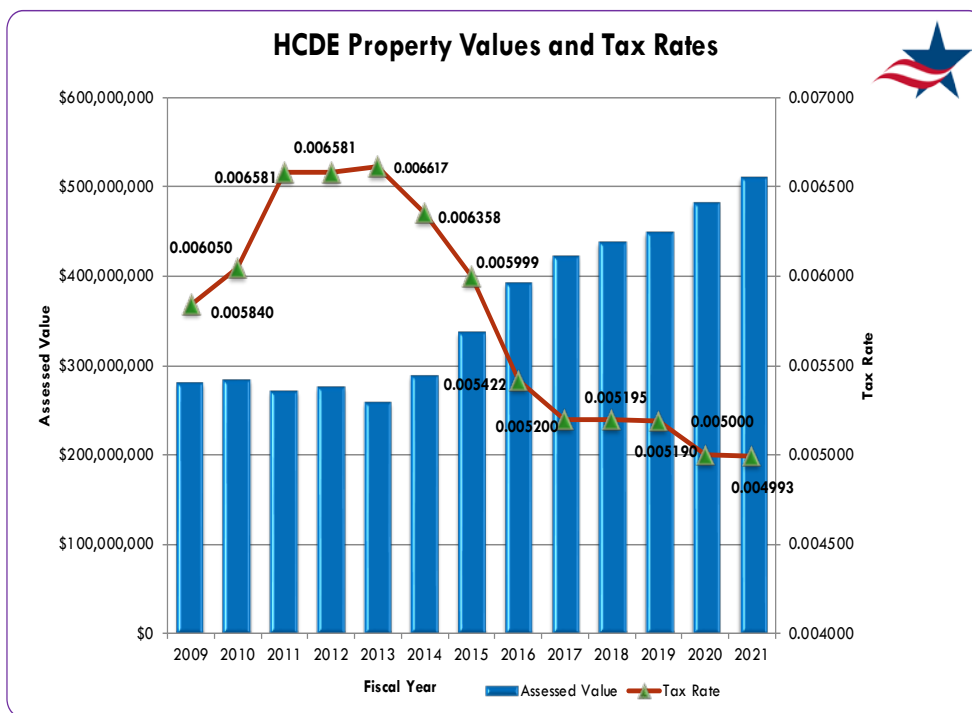
Based on the taxable value, the Department must project the level of taxation that will generate adequate funds to provide for funds to meet Department obligations while keeping in mind the ability of local taxpayers to pay their taxes. The Harris County Tax Office will calculate the no-new-revenue tax rate (“NNRR”), formerly called the effective tax rate. The NNRR is projected at \$.004745. The proposed tax rate of \$.004993 will be below the voter approval rate (“VAR”) that has been estimated on \$.005135. The recommended and adopted tax rate was \$.004993 and this is the sixth year in a row that HCDE reduces its tax rate.

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

Taxable Value – The Harris County Appraisal District certifies the taxable value from which the Department begins to develop the estimates for local tax revenues. The 2019 certified valuations of net taxable value for the 2019-2020 fiscal year is \$477,647,516,408 (based on HCAD report updated 4/30/19). The 2020 Preliminary Estimate is \$505,450,987,981 (based on HCAD letter dated 4/30/20), which is an increase of \$27,803,471,573 or 5.82%. For NNRR calculation, the appraised values were estimated at \$511,016,112,006 which represents a 6.98% increase. The adjacent chart illustrates the 10-year taxable value history of the Department. For fiscal year 2021-2022 to fiscal year 2024-2025,

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

Tax Collections – The collections percentage used to estimate the tax revenues is 98.27%; the Department's tax collections goal is 99%. This is a realistic approach given the trend of the Department's collections effort and the projected tax increase.



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

Other Tax revenues

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

Fees for services

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

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

locally supported activity which is assisted by property taxes. There was no increase in fees compared to last year's fees.

Records management services are provided to school districts which contract with HCDE to provide services to safe keeping documents and records. Rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$.24 to .26 cents per box, \$.25 cents per month for tape or film. Rates are lower for educational entities, and other out of County or non-educational entities require a 15% to 25% margin to reduce the cost of providing services to ISDs. There was no increase in fees compared to last year's fees.

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

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

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

Enterprise Activity

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

Other Local Revenue Sources

The Department has other sources of revenue. For Fiscal Year 2020-2021 the only source of other revenue is interest. Interest revenues are estimated at \$170,000.



III - Financial Section



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III - FINANCIAL SECTION

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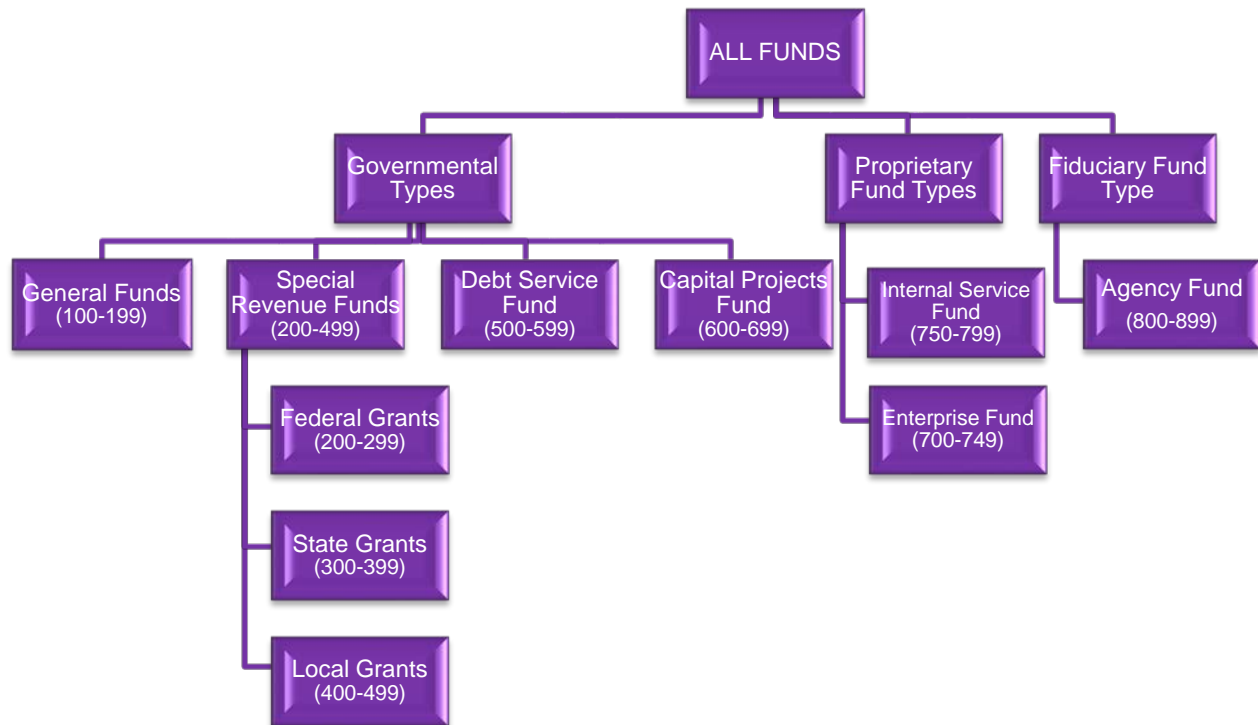
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HCDE'S FUNDS STRUCTURE & FUND TYPES

ALL FUND TYPES

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



GOVERNMENTAL FUND TYPES

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

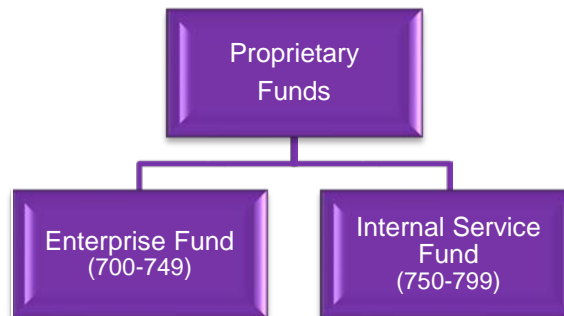
These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The following are the Department's governmental funds:

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

PROPRIETARY FUND TYPES

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

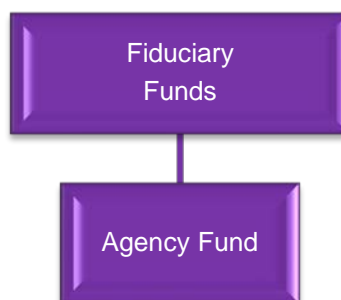


The Enterprise Fund is a Proprietary Fund comprised of the Choice Partners Cooperatives. Choice Partners Cooperatives offers quality, legal procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities with legal, competitively bid contracts.

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

FIDUCIARY FUND TYPES

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



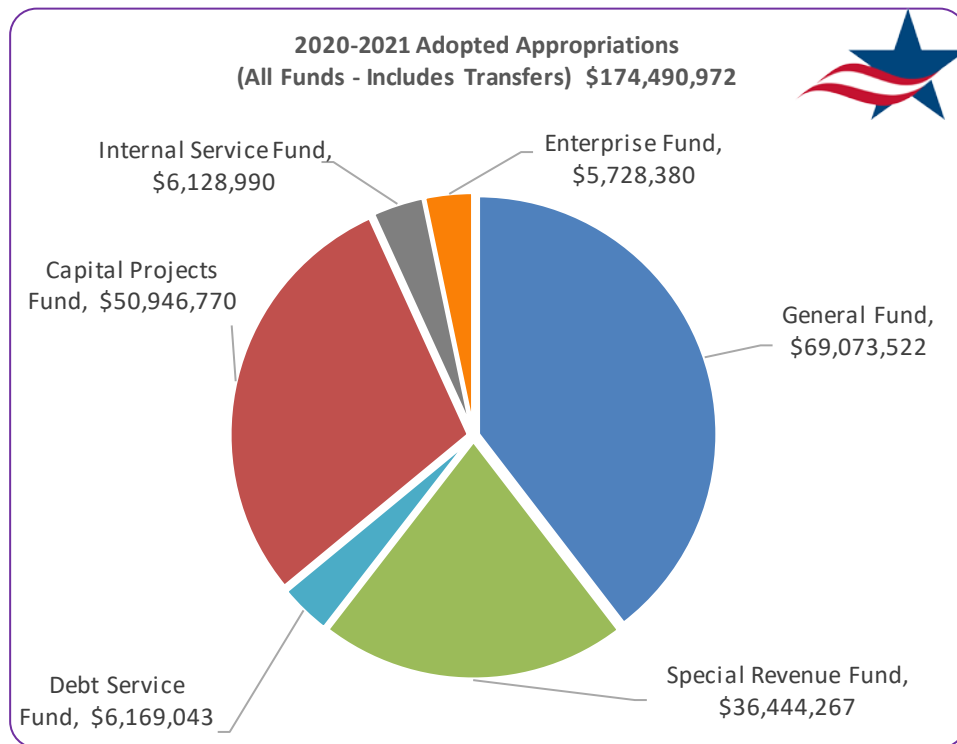
Examples of these funds are endowments received from individuals and / or organizations for specific purposes for which the principal and interest earned or revenue may be used. There are two small funds for students' activities from the Highpoint Schools East, one endowment fund for scholarships and 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 FY21 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).

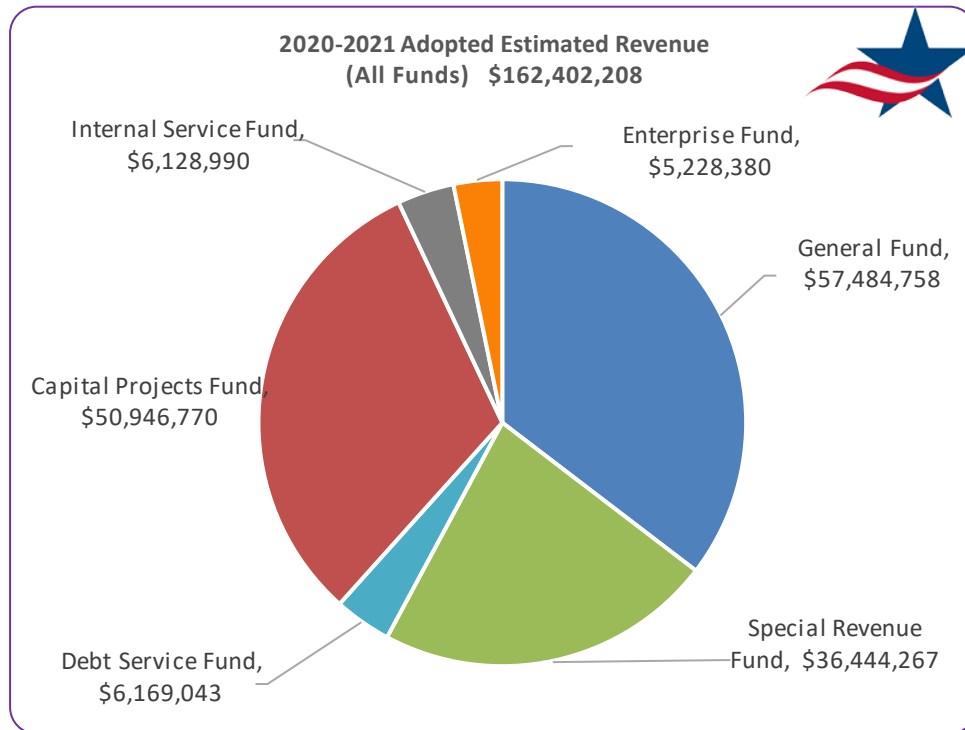
GOVERNMENTAL & PROPRIETARY FUNDS - SUMMARY

| | Governmental | | | | Proprietary | | |
|-------------------------------------|---------------|----------------------|-------------------|-----------------------|-----------------------|-----------------|----------------|
| | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Internal Service Fund | Enterprise Fund | Total |
| Estimated Revenues | \$ 57,484,758 | \$ 36,444,267 | \$ 6,169,043 | \$ 50,946,770 | \$ 6,128,990 | \$ 5,228,380 | \$ 162,402,208 |
| Appropriations | 55,214,929 | 36,444,267 | 6,169,043 | 50,946,770 | 6,128,990 | 2,801,140 | 157,705,139 |
| Transfers Out | 13,858,593 | - | - | - | - | 2,927,240 | 16,785,833 |
| Total Appropriations and Other Uses | 69,073,522 | 36,444,267 | 6,169,043 | 50,946,770 | 6,128,990 | 5,728,380 | 174,490,972 |
| Appropriations from Fund Balance: | (11,588,764) | - | - | - | - | (500,000) | (12,088,764) |
| Projected Fund Balance Beg. | 27,163,427 | - | - | 2,475,835 | 1,461,822 | 1,000,000 | 32,101,084 |
| Projected Fund Balance End. | \$ 15,574,663 | \$ - | \$ - | \$ 2,475,835 | \$ 1,461,822 | \$ 500,000 | \$ 20,012,320 |

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



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



Note: The difference between estimated revenue and appropriations is \$11,588,764 which includes one-time costs associated with:

| | |
|---|---------------------|
| Debt Service Transfer for future payments- CIP Plan | \$5,050,000 |
| Capital Improvement Plan – District Contribution | 5,740,000 |
| Star Reimagined Program | 648,764 |
| Retirement benefit from Fund Balance | 150,000 |
| Total fund balance capital expenditure appropriations | <u>\$11,588,764</u> |

The following chart presents ten years of financial data for all funds combined by revenues, expenditures, and type of fund per year. The first three years are actual data from 2016-17 to 2018-19. Fiscal year 2019-20 is the amended budget figures. Adopted budget for fiscal year 2020-21 and five years projection from 2021-22 to 2025-26.

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

| | Actual 2016-17 | Actual 2017-18 | Actual 2018-19 | Amended 2019-20 | Budget 2020-21 | Forecast 2021-22 | Forecast 2022-23 | Forecast 2023-24 | Forecast 2024-25 | Forecast 2025-26 |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$32,368,711 | \$40,427,732 | \$42,583,959 | 45,676,309 | \$32,101,084 | \$20,012,320 | \$18,751,606 | \$18,140,787 | \$18,210,623 | \$19,244,410 |
| General Fund | 49,028,061 | 51,262,196 | 56,240,717 | 55,688,860 | 57,484,758 | 59,209,301 | 60,985,580 | 62,815,147 | 64,699,602 | 66,640,590 |
| Special Revenue Funds | 29,415,598 | 30,703,257 | 29,777,441 | 41,557,265 | 36,444,267 | 36,511,413 | 37,241,641 | 37,986,474 | 38,746,204 | 39,521,128 |
| Debt Service Fund | 3,133,732 | 3,144,592 | 3,149,496 | 2,917,611 | 6,169,043 | 5,463,031 | 5,457,479 | 3,750,912 | 3,758,648 | 3,746,216 |
| Capital Project Fund | 12,025,950 | 1,663,731 | 2,239,777 | 3,796,869 | 50,946,770 | - | - | - | - | - |
| Internal Service Fund | 5,020,120 | 5,183,265 | 5,358,235 | 5,585,951 | 6,128,990 | 3,250,000 | 3,250,000 | 3,250,000 | 2,998,612 | 2,999,748 |
| Enterprise Fund | 4,371,278 | 5,147,496 | 8,389,674 | 5,004,466 | 5,228,380 | 5,385,231 | 5,546,788 | 5,713,192 | 5,884,588 | 6,061,125 |
| Estimated Revenues | 102,994,739 | 97,104,537 | 105,155,340 | 114,551,022 | 162,402,208 | 109,818,976 | 112,481,488 | 113,515,725 | 116,087,653 | 118,968,807 |
| General Fund | 51,825,812 | 49,972,518 | 53,038,522 | 61,139,793 | 69,073,522 | 60,470,015 | 61,596,399 | 62,745,311 | 63,665,814 | 64,862,278 |
| Special Revenue Funds | 29,415,598 | 30,703,257 | 29,777,441 | 41,557,265 | 36,444,267 | 36,511,413 | 37,241,641 | 37,986,474 | 38,746,204 | 39,521,128 |
| Debt Service Fund | 3,133,732 | 3,144,592 | 3,149,496 | 2,917,611 | 6,169,043 | 5,463,031 | 5,457,479 | 3,750,912 | 3,758,648 | 3,746,216 |
| Capital Project Fund | 1,183,927 | 1,318,350 | 2,859,036 | 11,921,161 | 50,946,770 | - | - | - | - | - |
| Internal Service Fund | 5,005,371 | 5,162,097 | 5,348,820 | 5,585,951 | 6,128,990 | 3,250,000 | 3,250,000 | 3,250,000 | 2,998,612 | 2,999,748 |
| Enterprise Fund | 4,371,278 | 4,647,496 | 7,889,674 | 5,004,466 | 5,728,380 | 5,385,231 | 5,546,788 | 5,713,192 | 5,884,588 | 6,061,125 |
| Appropriations (Exp.) | 94,935,718 | 94,948,310 | 102,062,989 | 128,126,247 | 174,490,972 | 111,079,690 | 113,092,308 | 113,445,889 | 115,053,865 | 117,190,495 |
| Difference | 8,059,021 | 2,156,227 | 3,092,351 | (13,575,225) | (12,088,764) | (1,260,714) | (610,819) | 69,836 | 1,033,788 | 1,778,312 |
| Projected Ending Fund Balance | \$40,427,732 | \$42,583,959 | \$45,676,310 | \$32,101,084 | \$20,012,320 | \$18,751,606 | \$18,140,787 | \$18,210,623 | \$19,244,410 | \$21,022,722 |

Note: Fiscal year 2020-2021 appropriations over projected revenues are due to planned one-time expenditures from the General Fund balance totaling \$12,088,764 as follows:

| | |
|--|---------------------|
| Debt Service Transfer for future payments- CIP Plan | \$5,050,000 |
| Capital Improvement Plan – District Contribution | 5,740,000 |
| Star Re-Imagined Program | 648,764 |
| Retirement benefit | 150,000 |
| Choice transfer to General Fund | 500,000 |
| Total fund balance capital expenditure appropriations | \$12,088,764 |

Harris County Department of Education
 Combined Statement of Revenues, by Source and Expenditures by Object - All Funds
 For The Fiscal Year Ended August 31, 2021

| | Governmental Funds | | | | Proprietary Funds | | |
|---|---------------------|-----------------------|--------------------|-----------------------|-------------------------|------------------|---------------------|
| | General Funds | Special Revenue Funds | Debt Service Funds | Capital Projects Fund | Internal Services Funds | Enterprise Funds | Total |
| EST. REVENUES & OTHER Sources | | | | | | | |
| Revenues | | | | | | | |
| Customer Fees & Charges | \$ 23,601,005 | \$ - | \$ - | \$ - | \$ - | \$ 5,228,380 | \$ 28,829,385 |
| Property Tax Rev-Current | 25,023,000 | - | - | - | - | - | 25,023,000 |
| Property Tax Rev-Delinquent & P&I | 165,000 | - | - | - | - | - | 165,000 |
| Investment Earnings-HCDE | 170,000 | - | - | - | - | - | 170,000 |
| Other Local Revenues | - | - | - | - | - | - | - |
| Local Grants | - | 5,663,059 | - | - | - | - | 5,663,059 |
| Total Local Revenues | 48,959,005 | 5,663,059 | - | - | - | 5,228,380 | 59,850,444 |
| Facility Support Services | - | - | - | - | 5,653,990 | - | 5,653,990 |
| Workers Compensation | - | - | - | - | 475,000 | - | 475,000 |
| Total Inter-Departmental Revenues | - | - | - | - | 6,128,990 | - | 6,128,990 |
| State TEA Supplemental Compensation | - | - | - | - | - | - | - |
| State TRS On Behalf Payments | 3,000,000 | - | - | - | - | - | 3,000,000 |
| State-Indirect Costs | 727 | - | - | - | - | - | 727 |
| Total State Revenues | 3,000,727 | - | - | - | - | - | 3,000,727 |
| Federal Grants | - | 28,831,658 | - | - | - | - | 28,831,658 |
| Indirect Cost-Federal Grants | 2,597,786 | - | - | - | - | - | 2,597,786 |
| Total Federal Revenues | 2,597,786 | 28,831,658 | - | - | - | - | 31,429,444 |
| Total Revenues | 54,557,518 | 34,494,717 | - | - | 6,128,990 | 5,228,380 | 100,409,605 |
| Other Financing Sources | | | | | | | |
| Transfers In- | | | | | | | |
| Fund 711-Choice Partners | 2,927,240 | - | - | - | - | - | 2,927,240 |
| Fund 697- Capital Projects | - | - | - | 5,740,000 | - | - | 5,740,000 |
| Fund 288-CASE After School Partnership | - | 550,787 | - | - | - | - | 550,787 |
| Fund 205-Head Start | - | 750,000 | - | - | - | - | 750,000 |
| Fund 498-Star Re-Imagined | - | 648,763 | - | - | - | - | 648,763 |
| Fund 599-Debt Service Payment (PFC) | - | - | 5,717,614 | - | - | - | 5,717,614 |
| Fund 599-Debt Service Payment (QZAB) | - | - | 451,429 | - | - | - | 451,429 |
| Total Transfers In | 2,927,240 | 1,949,550 | 6,169,043 | 5,740,000 | - | - | 16,785,833 |
| Bond Issuance-Fund 697 Capital Project | - | - | - | 45,206,770 | - | - | 45,206,770 |
| Total Other Sources | 2,927,240 | 1,949,550 | 6,169,043 | 50,946,770 | - | - | 61,992,603 |
| Total Revenues & Other Sources | 57,484,758 | 36,444,267 | 6,169,043 | 50,946,770 | 6,128,990 | 5,228,380 | 162,402,208 |
| EXPENDITURES | | | | | | | |
| Expenditures by Object | | | | | | | |
| 6100 - Payroll Costs | 39,036,777 | 20,252,596 | - | - | 2,816,390 | 1,677,946 | 63,783,709 |
| 6200 - Contracted Services | 5,085,572 | 7,212,963 | - | - | 1,957,800 | 516,250 | 14,772,585 |
| 6300 - Supplies and Materials | 2,779,374 | 3,571,777 | - | - | 313,000 | 145,070 | 6,809,221 |
| 6400 - Misc. Operating Costs | 8,101,274 | 5,406,931 | - | - | 1,041,800 | 461,874 | 15,011,879 |
| 6500 - Debt Service Costs | - | - | 6,169,043 | - | - | - | 6,169,043 |
| 6600 - Capital Outlay | 211,932 | - | - | 50,946,770 | - | - | 51,158,702 |
| 8900 - Transfers Out | 13,858,593 | - | - | - | - | 2,927,240 | 16,785,833 |
| Total Expenditures | 69,073,522 | 36,444,267 | 6,169,043 | 50,946,770 | 6,128,990 | 5,728,380 | 174,490,972 |
| Appropriations from Fund Balance | (11,588,764) | - | - | - | - | (500,000) | (12,088,764) |
| Projected Fund Balance Beginning | 27,163,427 | - | - | 2,475,835 | 1,461,822 | 1,000,000 | 32,101,084 |
| Projected Fund Balance Ending | \$ 15,574,663 | \$ - | \$ - | \$ 2,475,835 | \$ 1,461,822 | \$ 500,000 | \$ 20,012,320 |

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

| | Governmental Funds | | | | Proprietary Funds | | |
|---|---------------------|-----------------------|--------------------|-----------------------|-------------------------|------------------|---------------------|
| | General Funds | Special Revenue Funds | Debt Service Funds | Capital Projects Fund | Internal Services Funds | Enterprise Funds | Total |
| REVENUES & OTHER Sources | | | | | | | |
| Revenues | | | | | | | |
| Customer Fees & Charges | \$ 23,601,005 | \$ - | \$ - | \$ - | \$ - | \$ 5,228,380 | \$ 28,829,385 |
| Property Tax Rev-Current | 25,023,000 | - | - | - | - | - | 25,023,000 |
| Property Tax Rev-Delinquent & P&I | 165,000 | - | - | - | - | - | 165,000 |
| Investment Earnings-HCDE | 170,000 | - | - | - | - | - | 170,000 |
| Other Local Revenues | - | - | - | - | - | - | - |
| Local Grants | - | 5,663,059 | - | - | - | - | 5,663,059 |
| Total Local Revenues: | 48,959,005 | 5,663,059 | - | - | - | 5,228,380 | 59,850,444 |
| Facility Support Services | - | - | - | - | 5,653,990 | - | 5,653,990 |
| Workers Compensation | - | - | - | - | 475,000 | - | 475,000 |
| Total Inter-Departmental Revenues: | - | - | - | - | 6,128,990 | - | 6,128,990 |
| State TEA Supplemental Compensation | - | - | - | - | - | - | - |
| State TRS On Behalf Payments | 3,000,000 | - | - | - | - | - | 3,000,000 |
| State-Indirect Costs | 727 | - | - | - | - | - | 727 |
| Total State Revenues: | 3,000,727 | - | - | - | - | - | 3,000,727 |
| Federal Grants | - | 28,831,658 | - | - | - | - | 28,831,658 |
| Indirect Cost-Federal Grants | 2,597,786 | - | - | - | - | - | 2,597,786 |
| Total Federal Revenues: | 2,597,786 | 28,831,658 | - | - | - | - | 31,429,444 |
| Total Revenues: | 54,557,518 | 34,494,717 | - | - | 6,128,990 | 5,228,380 | 100,409,605 |
| Other Financing Sources | | | | | | | |
| Transfers In- | | | | | | | |
| Fund 711-Choice Partners | 2,927,240 | - | - | - | - | - | 2,927,240 |
| Fund 697- Capital Projects | - | - | - | 5,740,000 | - | - | 5,740,000 |
| Fund 288-CASE After School Partnership | - | 550,787 | - | - | - | - | 550,787 |
| Fund 205-Head Start | - | 750,000 | - | - | - | - | 750,000 |
| Fund 498-Strar-Relmagedin | - | 648,763 | - | - | - | - | 648,763 |
| Fund 599-Debt Service Payment (PFC) | - | - | 5,717,614 | - | - | - | 5,717,614 |
| Fund 599-Debt Service Payment (QZAB) | - | - | 451,429 | - | - | - | 451,429 |
| Total Transfers In | 2,927,240 | 1,949,550 | 6,169,043 | 5,740,000 | - | - | 16,785,833 |
| Bond Issuance-Fund 697 Capital Project | - | - | - | 45,206,770 | - | - | 45,206,770 |
| Total Other Sources: | 2,927,240 | 1,949,550 | 6,169,043 | 50,946,770 | - | - | 61,992,603 |
| Total Revenues & Other Sources: | 57,484,758 | 36,444,267 | 6,169,043 | 50,946,770 | 6,128,990 | 5,228,380 | 162,402,208 |
| EXPENDITURES & OTHER USES | | | | | | | |
| Expenditures by Function | | | | | | | |
| 11 - Instruction | 13,396,265 | 9,247,531 | - | - | - | - | 22,643,796 |
| 13 - Staff Development | 2,898,357 | 780,086 | - | - | - | - | 3,678,443 |
| 21 - Instructional Leadership | 13,620,446 | 2,944,855 | - | - | - | - | 16,565,301 |
| 23 - School Leadership | 1,568,498 | - | - | - | - | - | 1,568,498 |
| 31 - Guidance & Counseling | 1,134,867 | 7,273 | - | - | - | - | 1,142,140 |
| 33 - Health Services | 403,126 | 83,770 | - | - | - | - | 486,896 |
| 34 - Student Transportation | 57,093 | - | - | - | - | - | 57,093 |
| 35 - Food Services | 29,372 | 25,700 | - | - | - | - | 55,072 |
| 41 - General Administration | 17,294,747 | 758,354 | - | - | 475,000 | 1,677,946 | 20,206,047 |
| 51 - Plant Maintenance | 5,807,792 | - | - | - | 5,319,990 | 68,094 | 11,195,876 |
| 52 - Security & Monitoring | 500,083 | - | - | - | 334,000 | - | 834,083 |
| 53 - Data Processing | 4,127,964 | - | - | - | - | - | 4,127,964 |
| 61 - Community Services | 288,269 | 4,395,142 | - | - | - | - | 4,683,411 |
| 62 - School District Admin Support Svcs | 1,255,856 | 14,400 | - | - | - | 3,982,340 | 5,252,596 |
| 71 - Debt Service | 300,000 | - | 6,169,043 | - | - | - | 6,469,043 |
| 81 - Acquisition & Construction | 6,390,787 | 545,000 | - | 50,946,770 | - | - | 57,882,557 |
| 93 - District Shared Services | - | 2,746,760 | - | - | - | - | 2,746,760 |
| 99 - Other Government Charges | - | 14,895,396 | - | - | - | - | 14,895,396 |
| Total Expenditures & Other Uses: | 69,073,522 | 36,444,267 | 6,169,043 | 50,946,770 | 6,128,990 | 5,728,380 | 174,490,972 |
| Expenditures from Fund Balance: | (11,588,764) | - | - | - | - | (500,000) | (12,088,764) |
| Projected Fund Balance Beginning: | 27,163,427 | - | - | 2,475,835 | 1,461,822 | 1,000,000 | 32,101,084 |
| Projected Fund Balance Ending: | \$ 15,574,663 | \$ - | \$ - | \$ 2,475,835 | \$ 1,461,822 | \$ 500,000 | \$ 20,012,320 |

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

| | Governmental Funds | | | | Proprietary Funds | | |
|--|--------------------|-----------------------|--------------------|-----------------------|-------------------------|------------------|--------------------|
| | General Funds | Special Revenue Funds | Debt Service Funds | Capital Projects Fund | Internal Services Funds | Enterprise Funds | Total |
| EST. REVENUES & OTHER Sources | | | | | | | |
| Revenues | | | | | | | |
| Customer Fees & Charges | \$ 23,601,005 | \$ - | \$ - | \$ - | \$ - | \$ 5,228,380 | \$ 28,829,385 |
| Property Tax Rev-Current | 25,023,000 | - | - | - | - | - | 25,023,000 |
| Property Tax Rev-Delinquent & P&I | 165,000 | - | - | - | - | - | 165,000 |
| Investment Earnings-HCDE | 170,000 | - | - | - | - | - | 170,000 |
| Other Local Revenues | - | - | - | - | - | - | - |
| Local Grants | - | 5,663,059 | - | - | - | - | 5,663,059 |
| Total Local Revenues: | 48,959,005 | 5,663,059 | - | - | - | 5,228,380 | 59,850,444 |
| Facility Support Services | - | - | - | - | 5,653,990 | - | 5,653,990 |
| Workers Compensation | - | - | - | - | 475,000 | - | 475,000 |
| Total Inter-Departmental Revenues: | - | - | - | - | 6,128,990 | - | 6,128,990 |
| State TRS On Behalf Payments | 3,000,000 | - | - | - | - | - | 3,000,000 |
| State-Indirect Costs | 727 | - | - | - | - | - | 727 |
| Total State Revenues: | 3,000,727 | - | - | - | - | - | 3,000,727 |
| Federal Grants | - | 28,831,658 | - | - | - | - | 28,831,658 |
| Indirect Cost - Federal Grants | 2,597,786 | - | - | - | - | - | 2,597,786 |
| Total Federal Revenues: | 2,597,786 | 28,831,658 | - | - | - | - | 31,429,444 |
| Total Revenues: | 54,557,518 | 34,494,717 | - | - | 6,128,990 | 5,228,380 | 100,409,605 |
| Other Financing Sources | | | | | | | |
| Transfers In- | | | | | | | |
| Fund 711 - Choice Partners | 2,927,240 | - | - | - | - | - | 2,927,240 |
| Fund 697- Capital Projects | - | - | - | 5,740,000 | - | - | 5,740,000 |
| Fund 288 - CASE After School Partnership | - | 550,787 | - | - | - | - | 550,787 |
| Fund 205 - Head Start | - | 750,000 | - | - | - | - | 750,000 |
| Fund 498 - Star Re-Imagine | - | 648,763 | - | - | - | - | 648,763 |
| Fund 599 - Debt Service Payment (PFC) | - | - | 5,717,614 | - | - | - | 5,717,614 |
| Fund 599 - Debt Service Payment (QZAB) | - | - | 451,429 | - | - | - | 451,429 |
| Total Transfers In | 2,927,240 | 1,949,550 | 6,169,043 | 5,740,000 | - | - | 16,785,833 |
| Bond Issuance-Fund 697 Capital Project | - | - | - | 45,206,770 | - | - | 45,206,770 |
| Total Other Sources: | 2,927,240 | 1,949,550 | 6,169,043 | 50,946,770 | - | - | 61,992,603 |
| Total Revenues & Other Sources: | 57,484,758 | 36,444,267 | 6,169,043 | 50,946,770 | 6,128,990 | 5,228,380 | 162,402,208 |
| EXPENDITURES & OTHER USES | | | | | | | |
| Expenditures | | | | | | | |
| Board of Trustees | 198,143 | - | - | - | - | - | 198,143 |
| Superintendent's Office | 631,457 | - | - | - | - | - | 631,457 |
| Assistant Supt Education & Enrichment | 300,324 | - | - | - | - | - | 300,324 |
| Center for Safe & Secure Schools | 654,303 | 265,893 | - | - | - | - | 920,196 |
| Educator Certification & Professional Advanc | 707,271 | 20,000 | - | - | - | - | 727,271 |
| Adult Ed. Local & (Funds 223, 230, 234, & 3 | 176,707 | 3,972,850 | - | 16,858,750 | - | - | 21,008,307 |
| Internal Grant Services | 613,455 | - | - | - | - | - | 613,455 |
| Research & Evaluation | 650,927 | 49,086 | - | - | - | - | 700,013 |
| <u>The Teaching and Learning Center</u> | | | | | | | |
| TLC - Division Wide | 315,754 | 10,000 | - | - | - | - | 325,754 |
| TLC - Digital Education & Innovation | 311,442 | - | - | - | - | - | 311,442 |
| TLC - Math | 221,867 | - | - | - | - | - | 221,867 |
| TLC - Science | 101,526 | - | - | - | - | - | 101,526 |
| TLC - Bilingual Education | 156,270 | - | - | - | - | - | 156,270 |
| TLC - English Language Arts | 195,038 | - | - | - | - | - | 195,038 |
| TLC - Social Studies | 53,522 | - | - | - | - | - | 53,522 |
| TLC - EC Winter Conference | 143,507 | - | - | - | - | - | 143,507 |
| TLC - Scholastic Arts Program | 166,554 | - | - | - | - | - | 166,554 |
| TLC - Special Education | 80,508 | - | - | - | - | - | 80,508 |
| TLC - Speaker Series | 155,996 | - | - | - | - | - | 155,996 |

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

| | Governmental Funds | | | | Proprietary Funds | | |
|---|---------------------|-----------------------|--------------------|-----------------------|-------------------------|------------------|---------------------|
| | General Funds | Special Revenue Funds | Debt Service Funds | Capital Projects Fund | Internal Services Funds | Enterprise Funds | Total |
| EXPENDITURES & OTHER USES | | | | | | | |
| Chief of Staff | 281,956 | - | - | - | - | - | 281,956 |
| CASE Local & (Funds 266/7, 288, 463, 467,479) | 793,660 | 7,212,496 | - | - | - | - | 8,006,156 |
| Business Services | 2,088,629 | - | - | - | - | - | 2,088,629 |
| Department Wide | 4,684,140 | 200,000 | - | 8,365,500 | - | - | 13,249,640 |
| Retirement Leave Benefits | 150,000 | - | - | - | - | - | 150,000 |
| State TEA On Behalf Payments | 3,000,000 | - | - | - | - | - | 3,000,000 |
| Purchasing Support | 647,574 | - | - | - | - | - | 647,574 |
| Workers Compensation (Fund 753) | - | - | - | - | 475,000 | - | 475,000 |
| Debt Services (Fund 599) | - | - | 6,169,043 | - | - | - | 6,169,043 |
| Chief Information Officer | 204,755 | - | - | - | - | - | 204,755 |
| Technology Services | 4,150,532 | 60,000 | - | - | - | - | 4,210,532 |
| Client Engagement | 541,869 | 20,000 | - | - | - | - | 561,869 |
| Communication | 1,186,144 | 59,000 | - | - | - | - | 1,245,144 |
| Human Sources | 1,091,452 | 25,000 | - | - | - | - | 1,116,452 |
| Assistant Supt Academic Support | 327,872 | 35,000 | - | - | - | - | 362,872 |
| Therapy Services | 12,733,654 | 21,153 | - | - | - | - | 12,754,807 |
| Head Start | 8,000 | - | - | - | - | - | 8,000 |
| Head Start Grant | - | 24,396,264 | - | - | - | - | 24,396,264 |
| Special Schools & Services- | | | | | | | |
| Special Schools Administration | 912,272 | 33,125 | - | - | - | - | 945,397 |
| Academic & Behavior School-East | 4,864,948 | 10,000 | - | 17,805,875 | - | - | 22,680,823 |
| Academic & Behavior School-West | 4,659,415 | 10,000 | - | - | - | - | 4,669,415 |
| Fortis Academy / Other | 1,407,399 | - | - | - | - | - | 1,407,399 |
| Highpoint East School | 3,402,446 | 30,000 | - | 7,916,645 | - | - | 11,349,091 |
| Facilities Support Services | | | | | | | |
| Facilities-Construction Services | 221,859 | - | - | - | - | - | 221,859 |
| Records Management Services | 2,021,782 | 14,400 | - | - | - | - | 2,036,182 |
| Facilities - Choice Partners | - | - | - | - | - | 2,801,140 | 2,801,140 |
| Facilities - Operations | | | | | | | |
| Facilities - Internal Service (Fund 799) | - | - | - | - | 5,653,990 | - | 5,653,990 |
| Total Expenditures: | 55,214,929 | 36,444,267 | 6,169,043 | 50,946,770 | 6,128,990 | 2,801,140 | 157,705,139 |
| Other Uses | | | | | | | |
| Transfers Out- | | | | | | | |
| Fund 199-General Fund | - | - | - | - | - | 2,927,240 | 2,927,240 |
| Fund 288-CASE | 550,787 | - | - | - | - | - | 550,787 |
| Fund 205-Head Start | 750,000 | - | - | - | - | - | 750,000 |
| Fund 498 - Star Re-Imagined | 648,764 | - | - | - | - | - | 648,764 |
| Fund 599-Debt Service- PFC - QZAB | 6,169,042 | - | - | - | - | - | 6,169,042 |
| Fund 697-Capital Projects | 5,740,000 | - | - | - | - | - | 5,740,000 |
| Total Other Uses: | 13,858,593 | - | - | - | - | 2,927,240 | 16,785,833 |
| Total Expenditures & Other Uses: | 69,073,522 | 36,444,267 | 6,169,043 | 50,946,770 | 6,128,990 | 5,728,380 | 174,490,972 |
| Expenditures from Fund Balance: | (11,588,764) | - | - | - | - | (500,000) | (12,088,764) |
| Projected Fund Balance Beginning: | 27,163,427 | - | - | 2,475,835 | 1,461,822 | 1,000,000 | 32,101,084 |
| Projected Fund Balance Ending: | \$ 15,574,663 | \$ - | \$ - | \$ 2,475,835 | \$ 1,461,822 | \$ 500,000 | \$ 20,012,320 |

Harris County Department of Education
Combined Summary of Fund Balances - All Funds
For the Fiscal Year Ended August 31, 2021

| Fund | Fund Description | Beginning Fund Balance | Estimated Revenues | Appropriations | Transfers (Out) / In | Ending Fund Balance |
|--------------------------------|---|------------------------|--------------------|---------------------|----------------------|----------------------|
| General Fund: | | | | | | |
| 199 | General Operating Fund | \$ 27,163,427 | \$ 54,557,518 | \$ 55,214,929 | \$(10,931,353) | \$ 15,574,663 |
| | Total General Fund | 27,163,427 | 54,557,518 | 55,214,929 | (10,931,353) | 15,574,663 |
| 200 - 499 | Special Revenue Funds: | - | 34,494,717 | 36,444,267 | 1,949,550 | - |
| | Total Special Revenue Fund | - | 34,494,717 | 36,444,267 | 1,949,550 | - |
| Debt Service Funds: | | | | | | |
| 599 | Debt Service Fund | - | - | 6,169,043 | 6,169,043 | - |
| | Total Debt Service Fund | - | - | 6,169,043 | 6,169,043 | - |
| Enterprise Fund: | | | | | | |
| 711 | Choice Partners | 1,000,000 | 5,228,380 | 2,801,140 | (2,927,240) | 500,000 |
| | Total Enterprise Fund | 1,000,000 | 5,228,380 | 2,801,140 | (2,927,240) | 500,000 |
| Capital Project | | | | | | |
| 697 | 2020-2021 Construction Plan | 2,475,835 | 45,206,770 | 50,946,770 | 5,740,000 | 2,475,835 |
| | Total Construction Projects Fund | 2,475,835 | 45,206,770 | 50,946,770 | 5,740,000 | 2,475,835 |
| Internal Service Funds: | | | | | | |
| 753 | Workers Compensation Fund | 1,461,822 | 475,000 | 475,000 | - | 1,461,822 |
| 799 | Facilities Fund | - | 5,653,990 | 5,653,990 | - | - |
| | Total Internal Service Fund | 1,461,822 | 6,128,990 | 6,128,990 | - | 1,461,822 |
| | Total | 32,101,084 | 145,616,375 | 157,705,139 | - | 20,012,320 |
| | Transfers In and Out | - | 16,785,833 | 16,785,833 | - | - |
| | Total with Transfers In/Out: | 32,101,084 | 162,402,208 | 174,490,972 | - | 20,012,320 |
| | Unassigned Fund Balance | 25,549,043 | - | - | - | 15,763,925 |
| | Non-Spendable Fund Balance | 125,000 | 22,189 | - | - | 147,189 |
| | Restricted Fund Balance | - | - | - | - | - |
| | Committed Fund Balance | 550,000 | 150,000 | - | - | 700,000 |
| | Assigned Fund Balance | 5,877,041 | - | 2,475,835 | - | 3,401,206 |
| | Ending Fund Balance | \$ 32,101,084 | \$ 172,189 | \$ 2,475,835 | \$ - | \$ 20,012,320 |

Efficient Leverage Indicator

How much is available in reserves?

$$\frac{\text{Unassigned Fund Balance } \$15,763,925}{\text{Total Fund Balance } \$20,012,320} = 78.8\%$$

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 is 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, 2020 - Projected

| | General Funds | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Internal Services Funds | Enterprise Funds | Total |
|----------------------------|---------------|-----------------------|--------------------|------------------------|-------------------------|------------------|---------------|
| Non-Spendable Fund Balance | \$ 147,189 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 147,189 |
| Restricted Fund Balance | - | - | - | 2,475,835 | 1,461,822 | - | 3,937,657 |
| Committed Fund Balance | 700,000 | - | - | - | - | - | 700,000 |
| Assigned Fund Balance | 1,939,384 | - | - | - | - | - | 1,939,384 |
| Unassigned Fund Balance | 12,788,090 | - | - | - | - | 500,000 | 13,288,090 |
| Ending Fund Balance | \$ 15,574,663 | \$ - | \$ - | \$ 2,475,835 | \$ 1,461,822 | \$ 500,000 | \$ 20,012,320 |

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

| | 2013-2014 Actual | 2014-2015 Actual | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Adopted |
|---|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|-------------------|
| Operating Expenditures | \$ 75,858,286 | \$ 78,145,010 | \$ 72,783,901 | \$ 76,879,551 | 79,368,338 | 82,995,395 | 128,814,912 | 174,490,972 |
| Capital Outlay or one time fund balance use | 1,278,954 | 2,678,806 | 1,336,508 | 1,779,866 | 2,079,977 | 1,318,350 | 15,510,736 | 76,894,127 |
| Operating Expenditures - Net | 74,579,332 | 75,466,204 | 71,447,393 | 75,099,685 | 86,365,989 | 81,677,045 | 113,304,176 | 97,596,845 |
| Unassigned Fund Balance | 14,901,561 | 15,826,627 | 17,022,340 | 17,020,303 | 17,769,755 | 20,930,182 | 25,109,240 | 13,288,090 |
| Percentage of Ending Fund Balance to Operating Expenditures | 20% | 21% | 24% | 23% | 21% | 26% | 22% | 14% |
| Months of operations in Fund Balance | 2.40 | 2.52 | 2.86 | 2.72 | 2.47 | 3.08 | 2.66 | 1.63 (*) |

(*) Ratio does not include Debt Service transfer in from General Fund and maintained as reserve for \$3,250,000. The Fiscal Year unassigned fund balance is estimated to remain at two months to meet the Board policy. Projections for FY19-20 are expected to be lower than actual figures, which will provide a plus on the Unassigned Fund Balance to compensate reduction in FY20-21 and keep the Department in the 2 months ratio.

GENERAL FUND

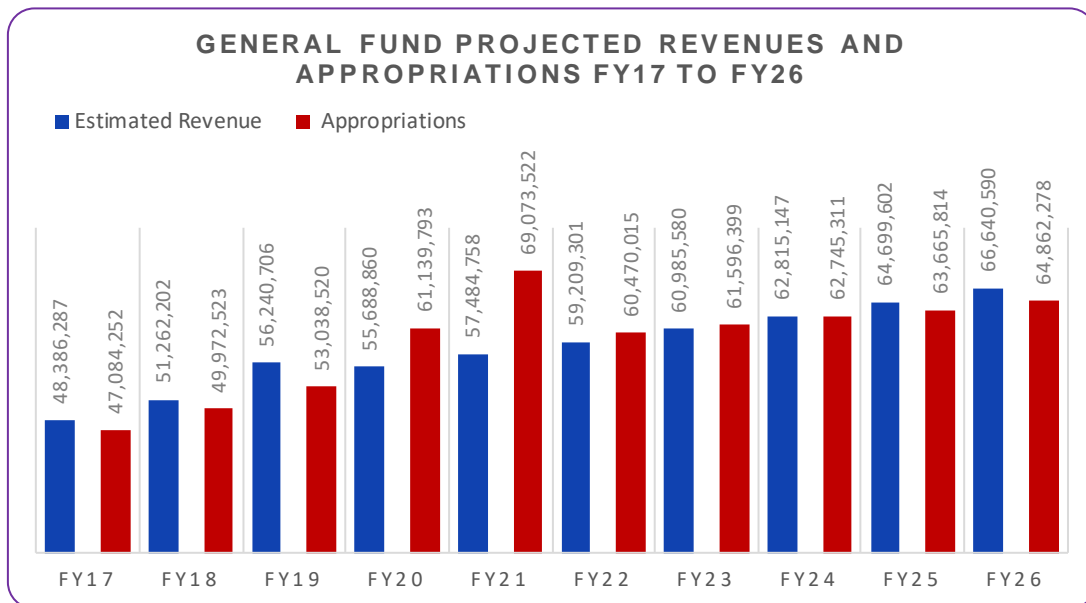
The General Fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The General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

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

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

Harris County Department of Education FY21 General Fund Proposed Budget Overview

| | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast | 2025-2026 Forecast |
|----------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance | \$ 30,920,246 | \$ 28,122,494 | \$ 29,412,173 | \$ 32,614,360 | \$ 27,163,427 | \$ 15,574,663 | \$ 14,313,949 | \$ 13,703,130 | \$ 13,772,966 | \$ 14,806,753 |
| Estimated Revenue | 49,028,062 | 51,262,202 | 56,240,706 | 55,688,860 | 57,484,758 | 59,209,301 | 60,985,580 | 62,815,147 | 64,699,602 | 66,640,590 |
| Appropriations | 43,146,296 | 44,202,144 | 47,209,422 | 53,024,526 | 55,214,929 | 56,319,228 | 57,445,612 | 58,594,524 | 59,766,415 | 60,961,743 |
| Total Other Uses | (8,679,518) | (5,770,379) | (5,829,098) | (8,115,267) | (13,858,593) | (4,150,787) | (4,150,787) | (4,150,787) | (3,899,399) | (3,900,535) |
| Net Change in Fund Balance | (2,797,752) | 1,289,679 | 3,202,186 | (5,450,933) | (11,588,764) | (1,260,714) | (610,819) | 69,836 | 1,033,788 | 1,778,311 |
| Ending Fund Balance | \$ 28,122,494 | \$ 29,412,173 | \$ 32,614,360 | \$ 27,163,427 | \$ 15,574,663 | \$ 14,313,949 | \$ 13,703,130 | \$ 13,772,966 | \$ 14,806,753 | \$ 16,585,065 |



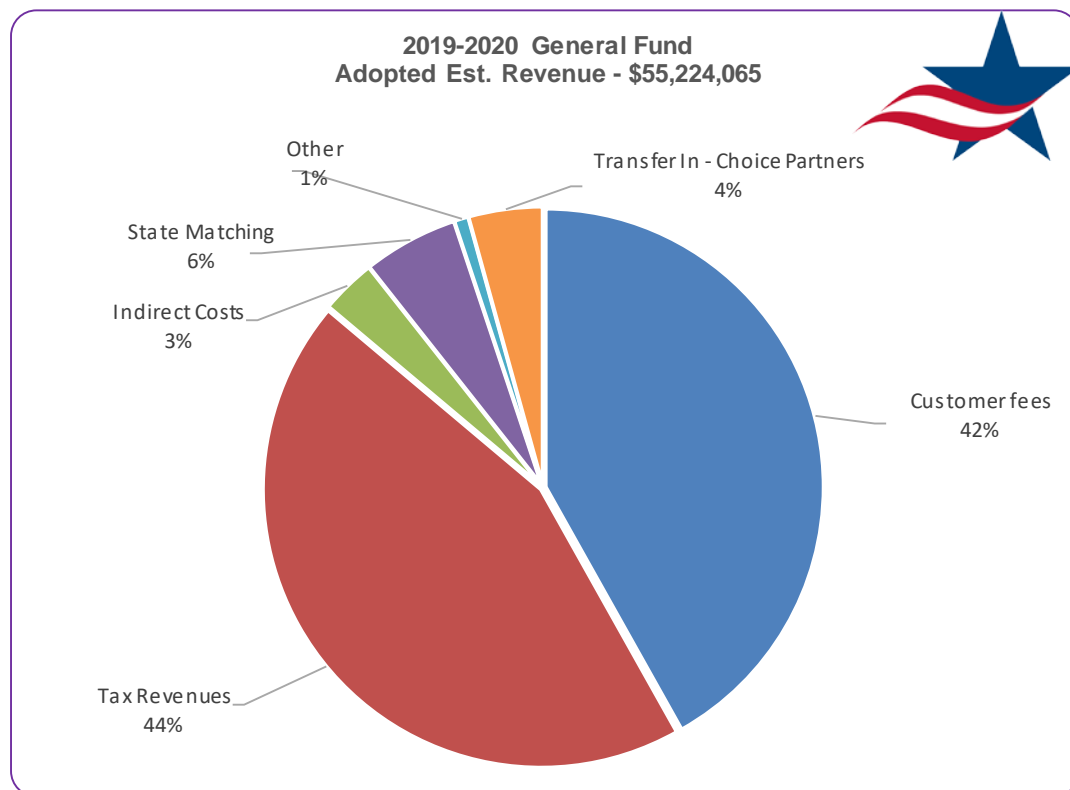
HCDE Goals

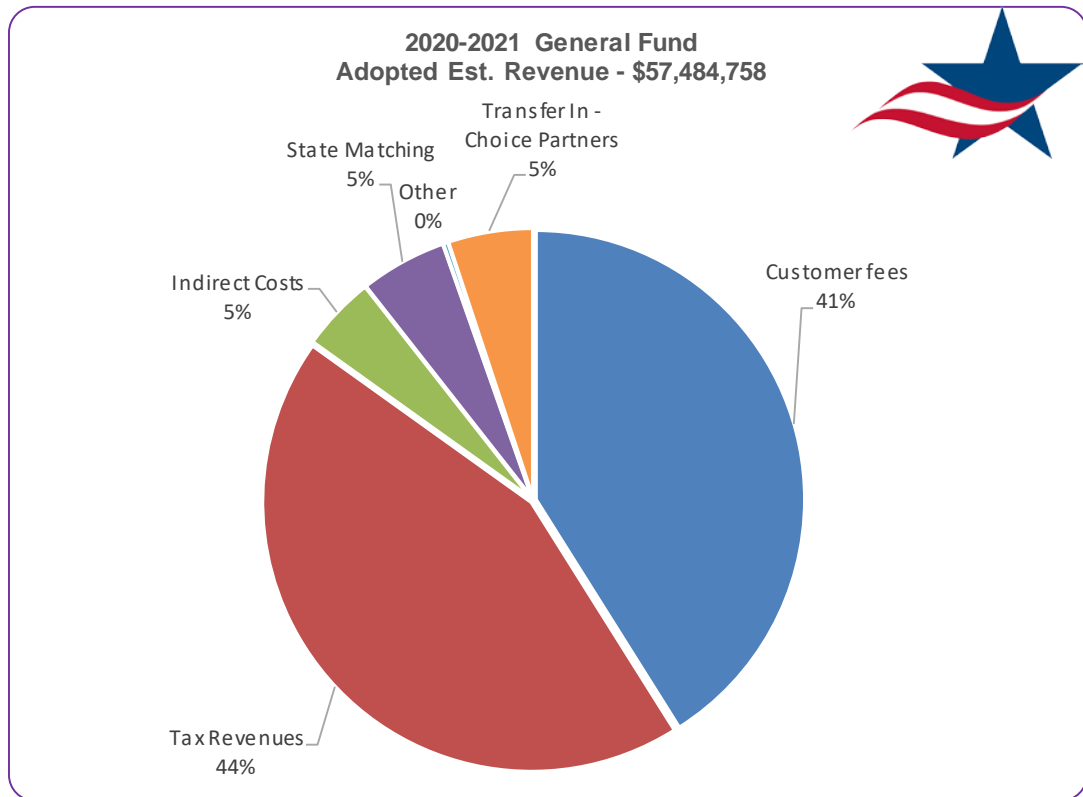
- Impact education by responding to the evolving needs of Harris County
- Deliver value to Harris County by utilizing resources in an ethical, transparent and fiscally responsible manner
- Advocate for all learners by using innovative methods to maximize students' potential
- Provide cost savings to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

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

| Object Code | Adopted Budget 2019-2020 | Amended Budget 2019-2020 | Adopted Budget 2020-2021 | Percent Change |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------|
| Customer Fees | \$ 23,118,627 | \$ 23,577,627 | \$ 23,601,005 | 0.1% |
| Tax revenues | 24,444,517 | 24,450,312 | 25,188,000 | 3% |
| Indirect costs | 1,781,380 | 1,781,380 | 2,598,513 | 46% |
| State funding | 3,050,000 | 3,050,000 | 3,000,000 | -2% |
| Other | 454,317 | 454,317 | 170,000 | -63% |
| Transfer In-Choice Partners | 2,375,224 | 2,375,224 | 2,927,240 | 23% |
| Total Revenues | \$ 55,224,065 | \$ 55,688,860 | \$ 57,484,758 | 3% |

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

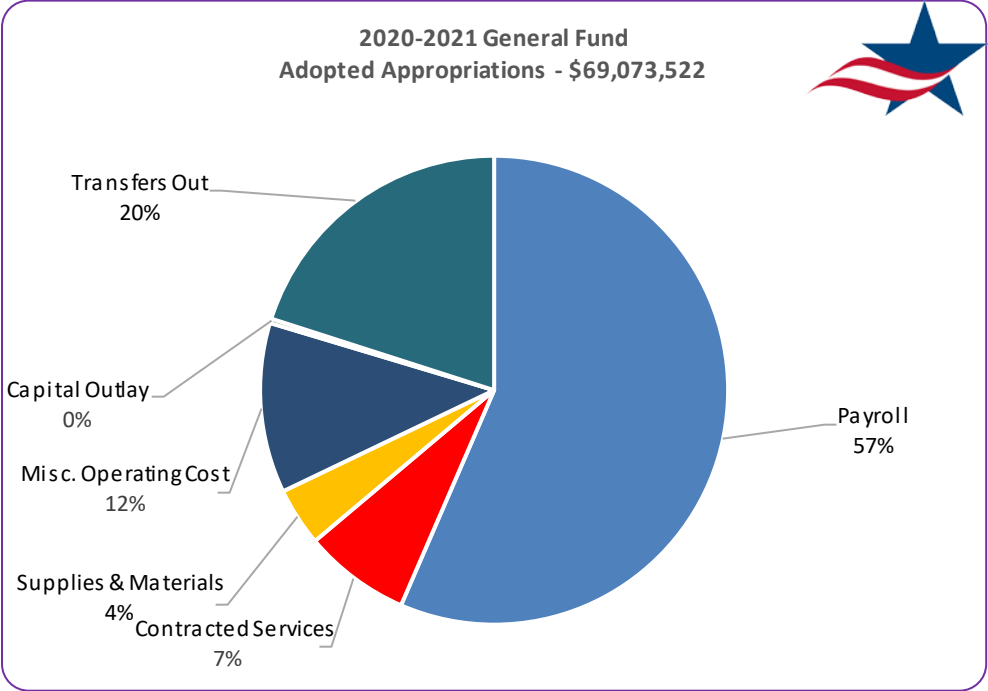
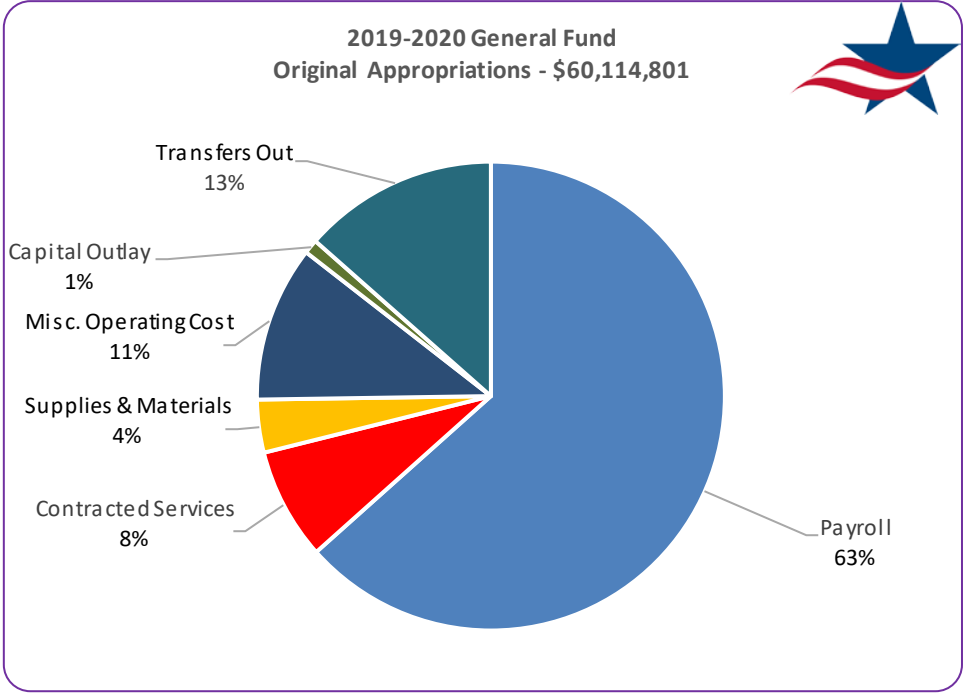




Harris County Department of Education
FY21 General Fund Proposed Budget Overview
Appropriations

| Object Code | Adopted Budget 2019-2020 | Amended Budget 2019-2020 | Adopted Budget 2020-2021 | Percent Change |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------|
| Payroll | \$ 38,120,427 | \$ 38,113,577 | \$ 39,036,777 | 2% |
| Contracted Services | 4,631,482 | 4,754,707 | 5,085,572 | 7% |
| Supplies & Materials | 2,190,690 | 2,460,581 | 2,779,374 | 13% |
| Misc Operating Cost | 6,463,068 | 6,778,128 | 8,101,274 | 20% |
| Capital Outlay | 593,867 | 917,533 | 211,932 | -77% |
| Transfers Out | 8,115,267 | 8,115,267 | 13,858,593 | 71% |
| Total Appropriations | \$ 60,114,801 | \$ 61,139,793 | \$ 69,073,522 | 13% |

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



Harris County Department of Education

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

For the Fiscal Year August 31, 2021

| | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast | 2025-2026 Forecast |
|---|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | | | | | | | |
| Customer Fees/Charges | \$20,043,478 | \$20,383,455 | \$21,404,878 | \$23,577,627 | \$23,601,005 | \$24,309,035 | \$25,038,306 | \$25,789,455 | \$26,563,139 | \$27,360,033 |
| Property Tax Revenue-Current | 21,462,505 | 22,226,355 | 23,057,385 | 24,285,312 | 25,023,000 | 25,773,690 | 26,546,901 | 27,343,308 | 28,163,607 | 29,008,515 |
| Tax Revenue-Del. P&I, HCTO Fees | 289,418 | 288,436 | (5,500) | 165,000 | 165,000 | 169,950 | 175,049 | 180,300 | 185,709 | 191,280 |
| Investment Earnings | 139,528 | 396,977 | 870,748 | 453,590 | 170,000 | 175,100 | 180,353 | 185,764 | 191,336 | 197,077 |
| Indirect Cost from Local Grants | - | - | - | - | - | - | - | - | - | - |
| Other Local Revenues | 100,025 | 338,272 | 101,988 | 727 | - | - | - | - | - | - |
| State TEA Supplemental Compensal | 238,468 | 270,803 | 257,561 | 300,000 | - | - | - | - | - | - |
| State TEA Employee Portion Health I | 484,162 | 549,813 | 522,927 | - | - | - | - | - | - | - |
| State TRS On Behalf Matching | 2,290,135 | 2,396,189 | 2,508,669 | 2,750,000 | 3,000,000 | 3,090,000 | 3,182,700 | 3,278,181 | 3,376,526 | 3,477,822 |
| Indirect Costs from State Grants | 18,647 | 73,509 | 25,629 | 33,072 | 727 | 749 | 771 | 794 | 818 | 843 |
| Indirect Cost from Federal Grants | 1,373,613 | 1,535,289 | 1,690,610 | 1,748,308 | 2,597,786 | 2,675,720 | 2,755,991 | 2,838,671 | 2,923,831 | 3,011,546 |
| Total Revenues | 46,439,979 | 48,459,098 | 50,434,895 | 53,313,636 | 54,557,518 | 56,194,244 | 57,880,071 | 59,616,473 | 61,404,967 | 63,247,116 |
| Expenditures | | | | | | | | | | |
| Board of Trustees | 138,343 | 128,396 | 177,757 | 186,626 | 198,143 | 202,106 | 206,148 | 210,271 | 214,476 | 218,766 |
| Superintendent's Office | 445,967 | 443,458 | 513,510 | 577,344 | 631,457 | 644,086 | 656,968 | 670,107 | 683,509 | 697,180 |
| Assistant Supt Education & E | 266,334 | 276,140 | 284,388 | 296,652 | 300,324 | 306,330 | 312,457 | 318,706 | 325,080 | 331,582 |
| Center for Safe & Secure School | 647,093 | 458,509 | 531,902 | 786,277 | 654,303 | 667,389 | 680,737 | 694,352 | 708,239 | 722,403 |
| Educator Certification & Professk | 615,966 | 616,557 | 577,079 | 686,795 | 707,271 | 721,416 | 735,845 | 750,562 | 765,573 | 780,884 |
| Adult Ed. Local & (Funds 223, 23 | 201,615 | 131,750 | 163,066 | 173,390 | 176,707 | 180,241 | 183,846 | 187,523 | 191,273 | 195,099 |
| Internal Grant Services | 550,918 | 558,168 | 558,705 | 593,835 | 613,455 | 625,724 | 638,239 | 651,003 | 664,023 | 677,304 |
| Research & Evaluation | 569,923 | 590,450 | 560,157 | 643,743 | 650,927 | 663,946 | 677,224 | 690,769 | 704,584 | 718,676 |
| The Teaching and Learning Center | | | | | | | | | | |
| TLC - Division Wide | 119,670 | 142,563 | 273,810 | 308,041 | 315,754 | 322,069 | 328,510 | 335,081 | 341,782 | 348,618 |
| TLC - Digital Learning & Instr Tei | 30,117 | 30,818 | - | - | - | - | - | - | - | - |
| TLC - Digital Education & Innova | 158,339 | 173,406 | 223,125 | 406,642 | 311,442 | 317,671 | 324,024 | 330,505 | 337,115 | 343,857 |
| TLC - Math | 210,185 | 215,252 | 193,378 | 217,220 | 221,867 | 226,304 | 230,830 | 235,447 | 240,156 | 244,959 |
| TLC - Science | 156,156 | 154,676 | 93,378 | 109,707 | 101,526 | 103,557 | 105,628 | 107,740 | 109,895 | 112,093 |
| TLC - Bilingual Education | 117,650 | 115,634 | 99,105 | 153,320 | 156,270 | 159,395 | 162,583 | 165,835 | 169,152 | 172,535 |
| TLC - English Language Arts | 126,789 | 154,204 | 189,577 | 190,889 | 195,038 | 198,939 | 202,918 | 206,976 | 211,115 | 215,338 |
| TLC - Social Studies | 78,491 | 75,451 | 28,884 | 53,068 | 53,522 | 54,592 | 55,684 | 56,798 | 57,934 | 59,093 |
| TLC - EC Winter Conference | 192,965 | 196,042 | 115,111 | 145,929 | 143,507 | 146,377 | 149,305 | 152,291 | 155,337 | 158,443 |
| TLC - Scholastic Arts Program | 101,187 | 99,931 | 139,109 | 167,887 | 166,554 | 169,885 | 173,283 | 176,748 | 180,283 | 183,889 |
| TLC - Special Education | 68,812 | 64,735 | 67,199 | 77,561 | 80,508 | 82,118 | 83,761 | 85,436 | 87,144 | 88,887 |
| TLC - Speaker Series | 158,708 | 110,542 | 223,944 | 159,821 | 155,996 | 159,116 | 162,298 | 165,544 | 168,855 | 172,232 |
| TLC - Professional Development | - | 6,000 | 23,452 | - | - | - | - | - | - | - |
| Chief of Staff | 289,057 | 239,430 | 269,039 | 271,409 | 281,956 | 287,595 | 293,347 | 299,214 | 305,198 | 311,302 |
| Education Foundation | 9,812 | - | - | - | - | - | - | - | - | - |
| CASE Local & (Funds 266/7, 288 | 273,537 | 672,106 | 694,019 | 772,444 | 793,660 | 809,533 | 825,724 | 842,238 | 859,083 | 876,265 |

Harris County Department of Education
Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - General Fund
For the Fiscal Year August 31, 2021

| | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast | 2025-2026 Forecast |
|-------------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| xpenditures (Continued) | | | | | | | | | | |
| Business Support Services | 1,711,576 | 1,733,236 | 1,726,357 | 1,981,081 | 2,088,629 | 2,130,402 | 2,173,010 | 2,216,470 | 2,260,799 | 2,306,015 |
| Center for School Governance & | | | | - | - | - | - | - | - | - |
| Department Wide | 4,032,352 | 3,127,884 | 3,687,877 | 4,606,178 | 4,684,140 | 4,777,823 | 4,873,379 | 4,970,847 | 5,070,264 | 5,171,669 |
| Retirement Leave Benefits | 358,964 | 124,832 | 118,233 | 100,000 | 150,000 | 153,000 | 156,060 | 159,181 | 162,365 | 165,612 |
| State TRS On Behalf | 2,290,135 | 2,396,189 | 2,508,669 | 2,750,000 | 3,000,000 | 3,060,000 | 3,121,200 | 3,183,624 | 3,247,296 | 3,312,242 |
| State TEA Employee Portion | 539,660 | 526,930 | 530,900 | - | - | - | - | - | - | - |
| Purchasing Support Svs | 487,590 | 488,358 | 538,986 | 592,322 | 647,574 | 660,525 | 673,736 | 687,211 | 700,955 | 714,974 |
| QZAB & Maintenance Notes | - | - | - | - | - | - | - | - | - | - |
| Fiscal Accountability | - | - | - | - | - | - | - | - | - | - |
| Chief Communications Officer | 152,604 | 138,432 | 189,379 | 197,545 | 204,755 | 208,850 | 213,027 | 217,288 | 221,633 | 226,066 |
| Technology Support Svs | 2,875,832 | 2,722,544 | 3,500,644 | 3,843,191 | 4,150,532 | 4,233,543 | 4,318,213 | 4,404,578 | 4,492,669 | 4,582,523 |
| Asset Replacement Schedule | 318,418 | 734,913 | 44,473 | 693,867 | - | - | - | - | - | - |
| Client Engagement | 371,341 | 485,496 | 635,546 | 500,524 | 541,869 | 552,706 | 563,761 | 575,036 | 586,536 | 598,267 |
| Communication | 844,140 | 762,759 | 823,411 | 1,058,109 | 1,186,144 | 1,209,867 | 1,234,064 | 1,258,746 | 1,283,920 | 1,309,599 |
| Human Resources | 986,813 | 998,178 | 1,044,283 | 1,081,016 | 1,091,452 | 1,113,281 | 1,135,547 | 1,158,258 | 1,181,423 | 1,205,051 |
| Asst Supt for Academic | 268,261 | 274,141 | 283,393 | 318,103 | 327,872 | 334,429 | 341,118 | 347,940 | 354,899 | 361,997 |
| School Based Therapy Srvs | 9,701,864 | 10,317,231 | 10,550,740 | 12,308,371 | 12,733,654 | 12,988,327 | 13,248,094 | 13,513,055 | 13,783,317 | 14,058,983 |
| Headstart | 1,986 | 4,558 | 3,274 | 5,000 | 8,000 | 8,160 | 8,323 | 8,490 | 8,659 | 8,833 |
| Special Schools & Services- | | | | | | | | | | |
| Special Schools Admin | 492,543 | 551,185 | 575,035 | 846,577 | 912,272 | 930,517 | 949,128 | 968,110 | 987,473 | 1,007,222 |
| Academic and Behavior East | 3,502,335 | 3,700,004 | 3,970,909 | 4,388,333 | 4,864,948 | 4,962,247 | 5,061,492 | 5,162,722 | 5,265,976 | 5,371,296 |
| Academic and Behavior West | 3,134,178 | 3,172,524 | 3,510,548 | 3,940,633 | 4,659,415 | 4,752,603 | 4,847,655 | 4,944,608 | 5,043,501 | 5,144,371 |
| Recovery Highschool | 61,275 | 1,031,385 | 1,149,797 | 1,238,859 | 1,407,399 | 1,435,547 | 1,464,258 | 1,493,543 | 1,523,414 | 1,553,882 |
| Highpoint North School | 670,199 | - | - | - | - | - | - | - | - | - |
| Highpoint East School | 2,847,310 | 2,833,112 | 2,919,182 | 3,370,344 | 3,402,446 | 3,470,495 | 3,539,905 | 3,610,703 | 3,682,917 | 3,756,575 |
| Facilities Support Services- | | | | | | | | | | |
| Construction Services | 179,413 | 192,282 | 224,435 | 191,197 | 221,859 | 226,296 | 230,822 | 235,439 | 240,147 | 244,950 |
| Records Management | 1,557,380 | 1,826,139 | 1,917,340 | 2,034,676 | 2,021,782 | 2,062,218 | 2,103,462 | 2,145,531 | 2,188,442 | 2,232,211 |
| Choice Partners-Facility & Co-op | - | - | - | - | - | - | - | - | - | - |
| Local Construction | 232,493 | 405,614 | 756,317 | - | - | - | - | - | - | - |
| ECH-Keep Pace Program | - | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 43,146,296 | 44,202,144 | 47,209,422 | 53,024,526 | 55,214,929 | 56,319,228 | 57,445,612 | 58,594,524 | 59,766,415 | 60,961,743 |

Harris County Department of Education
Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - General Fund
For the Fiscal Year August 31, 2021

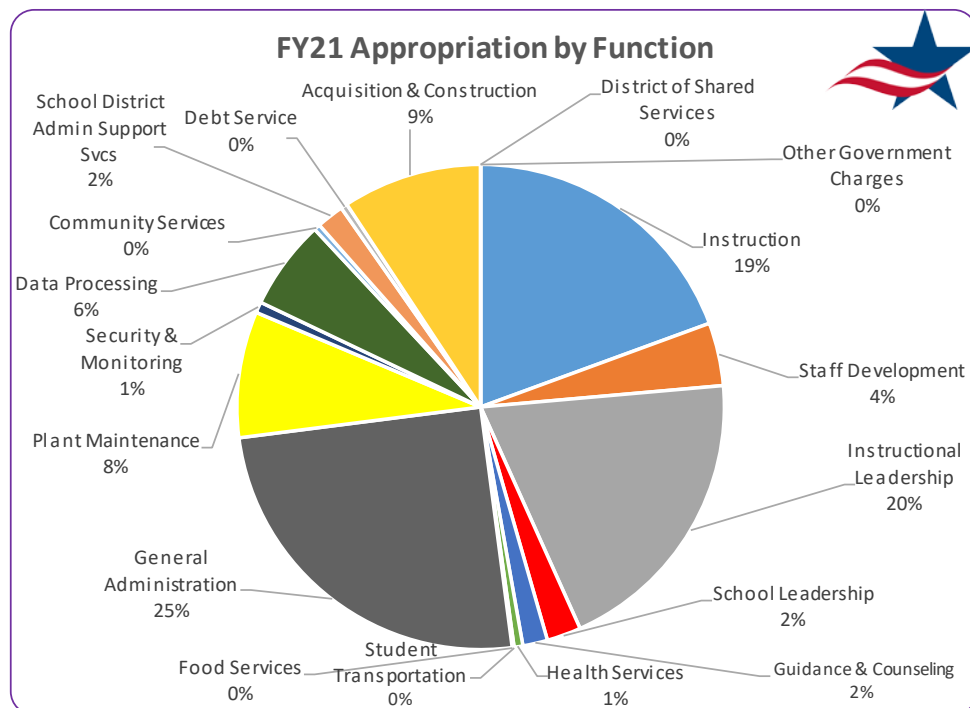
| | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast | 2025-2026 Forecast |
|---|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Excess (Deficiency) of Revenues | | | | | | | | | | |
| Over/(Under) Expen | 3,293,683 | 4,256,954 | 3,225,473 | 289,110 | (657,411) | (124,984) | 434,459 | 1,021,949 | 1,638,552 | 2,285,373 |
| Other Financing Sources | | | | | | | | | | |
| Transfers In- | | | | | | | | | | |
| Chioce | 2,588,083 | 2,803,104 | 5,805,811 | 2,375,224 | 2,927,240 | 3,015,057 | 3,105,509 | 3,198,674 | 3,294,634 | 3,393,473 |
| Transfers Out- | | | | | | | | | | |
| Fund 288, CASE | (550,787) | (550,787) | (550,787) | (550,787) | (550,787) | (550,787) | (550,787) | (550,787) | (550,787) | (550,787) |
| Fund 481, EC+Keep Pace | - | - | - | - | - | - | - | - | - | - |
| Fund 205, Head Start | - | (569,000) | (129,688) | (850,000) | (750,000) | (350,000) | (350,000) | (350,000) | (350,000) | (350,000) |
| Fund 599, PFC Lease | (2,439,503) | (2,458,963) | (2,458,368) | (2,466,182) | (648,764) | - | - | - | - | - |
| Fund 599, Debt Payment | (694,229) | (685,629) | (690,255) | (451,429) | (6,169,042) | (3,250,000) | (3,250,000) | (3,250,000) | (2,998,612) | (2,999,748) |
| Capital project | (4,994,999) | (1,506,000) | (2,000,000) | (3,796,869) | (5,740,000) | - | - | - | - | - |
| Total Other Financing Sources (Uses) | (6,091,435) | (2,967,275) | (23,287) | (5,740,043) | (10,931,353) | (1,135,730) | (1,045,278) | (952,113) | (604,765) | (507,062) |
| Net Change in Fund Bal | (2,797,752) | 1,289,679 | 3,202,186 | (5,450,933) | (11,588,764) | (1,260,714) | (610,819) | 69,836 | 1,033,788 | 1,778,311 |
| Fund Balance - Initial | 30,920,246 | 28,122,494 | 29,412,173 | 32,614,360 | 27,163,427 | 15,574,663 | 14,313,949 | 13,703,130 | 13,772,966 | 14,806,753 |
| Ending Fund Balance | <u>\$28,122,494</u> | <u>\$29,412,173</u> | <u>\$32,614,360</u> | <u>\$27,163,427</u> | <u>\$15,574,663</u> | <u>\$14,313,949</u> | <u>\$13,703,130</u> | <u>\$13,772,966</u> | <u>\$14,806,753</u> | <u>\$16,585,065</u> |

GENERAL FUND ANALYSIS BY FUNCTION

The following charts present the budgeted appropriations for the fiscal year 2020-2021 for the general fund by function.

Harris County Department of Education FY 2021 Adopted Budget Compared to FY20 Adopted Budget Expenditures by Function

| Funtion Code | Function Description | FY 2020 Adopted Budget | FY 2021 Adopted Budget | Difference |
|--|------------------------------------|------------------------|------------------------|------------------|
| 11 | Instruction | \$ 12,324,192 | \$ 13,396,265 | 1,072,073 |
| 13 | Staff Development | 2,779,321 | 2,898,357 | 119,036 |
| 21 | Instructional Leadership | 13,211,683 | 13,620,446 | 408,763 |
| 23 | School Leadership | 1,494,170 | 1,568,498 | 74,328 |
| 31 | Guidance & Counseling | 1,072,336 | 1,134,867 | 62,531 |
| 33 | Health Services | 374,098 | 403,126 | 29,028 |
| 34 | Student Transportation | - | 57,093 | 57,093 |
| 35 | Food Services | 26,568 | 29,372 | 2,804 |
| 41 | General Administration | 12,433,163 | 17,294,747 | 4,861,584 |
| 51 | Plant Maintenance | 5,830,145 | 5,807,792 | (22,353) |
| 52 | Security & Monitoring | 492,175 | 500,083 | 7,908 |
| 53 | Data Processing | 3,613,110 | 4,127,964 | 514,854 |
| 61 | Community Services | 261,195 | 288,269 | 27,074 |
| 62 | School District Admin Support Svcs | 1,269,347 | 1,255,856 | (13,491) |
| 71 | Debt Service | 451,429 | 300,000 | (151,429) |
| 81 | Acquisition & Construction | 4,296,869 | 6,390,787 | 2,093,918 |
| 93 | District of Shared Services | - | - | - |
| 99 | Other Government Charges | 185,000 | - | (185,000) |
| Total Appropriations by Function: | | \$ 60,114,801 | \$ 69,073,522 | 8,958,721 |



The following table presents FY17 to FY19 actual historical data, amended FY20, adopted budget FY21, and forecasted amounts for the following five years.

Harris County Department of Education
Est. Revenues and Expenditures by Function - General Fund
For the Fiscal Year August 31, 2021

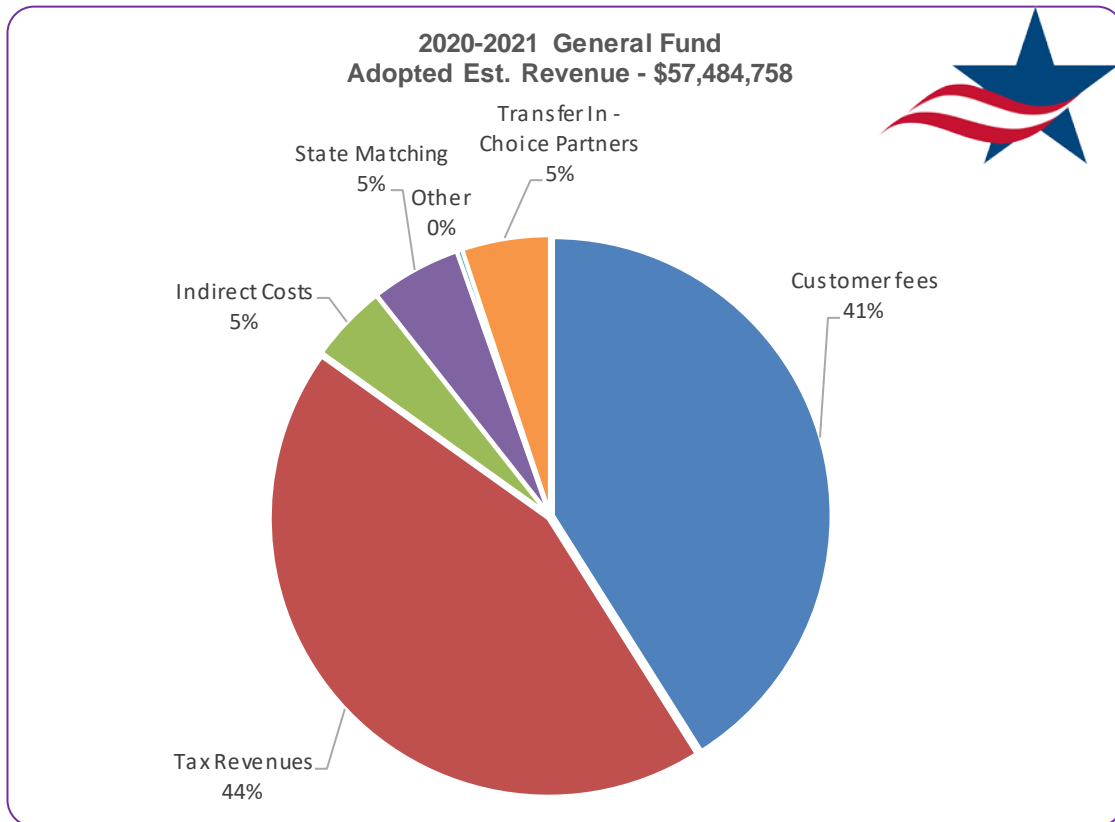
| | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast | 2025-2026 Forecast |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | | | | | | | |
| Local Sources | \$ 42,034,953 | \$ 43,633,495 | \$ 45,429,499 | \$ 48,482,256 | \$ 51,659,005 | \$ 53,208,775 | \$ 54,805,038 | \$ 56,449,190 | \$ 58,142,665 | \$ 59,886,945 |
| State Sources | 3,031,413 | 3,290,314 | 3,314,786 | 3,083,072 | \$ 300,727 | \$ 309,749 | \$ 319,041 | \$ 328,613 | \$ 338,471 | \$ 348,625 |
| Federal Sources | 1,373,614 | 1,535,289 | 1,690,610 | 1,748,308 | \$ 2,597,786 | \$ 2,675,720 | \$ 2,755,991 | \$ 2,838,671 | \$ 2,923,831 | \$ 3,011,546 |
| Total Revenues | \$ 46,439,979 | \$ 48,459,098 | \$ 50,434,895 | \$ 53,313,636 | \$ 54,557,518 | \$ 56,194,244 | \$ 57,880,071 | \$ 59,616,473 | \$ 61,404,967 | \$ 63,247,116 |
| Expenditures by Function | | | | | | | | | | |
| Instruction | 7,042,625 | 7,692,434 | 8,070,093 | 11,588,249 | 12,924,265 | 13,182,750 | 13,446,405 | 13,715,333 | 13,989,640 | 14,269,433 |
| Staff Development | 2,608,113 | 2,266,976 | 2,409,130 | 2,852,815 | 2,898,357 | 2,956,324 | 3,015,451 | 3,075,760 | 3,137,275 | 3,200,020 |
| Instructional Leadership | 11,250,856 | 11,788,529 | 12,126,859 | 13,183,730 | 13,620,446 | 13,892,855 | 14,170,712 | 14,454,126 | 14,743,209 | 15,038,073 |
| School Leadership | 1,394,697 | 1,430,456 | 1,459,496 | 1,506,050 | 1,568,498 | 1,599,868 | 1,631,865 | 1,664,503 | 1,697,793 | 1,731,749 |
| Guidance & Counseling | 731,015 | 1,040,434 | 1,189,186 | 1,072,336 | 1,134,867 | 1,157,564 | 1,180,716 | 1,204,330 | 1,228,417 | 1,252,985 |
| Social Work | - | - | - | - | - | - | - | - | - | - |
| Health Services | 293,355 | 27,052 | 367,973 | 374,098 | 403,126 | 411,189 | 419,412 | 427,801 | 436,357 | 445,084 |
| Student Transportation | - | - | - | 57,303 | 57,093 | 58,235 | 59,400 | 60,588 | 61,799 | 63,035 |
| Food Service | 25,595 | 310,981 | 26,187 | 26,568 | 29,372 | 29,959 | 30,559 | 31,170 | 31,793 | 32,429 |
| General Administration | 8,834,672 | 9,011,830 | 9,805,468 | 10,100,454 | 10,598,941 | 10,810,920 | 11,027,138 | 11,247,681 | 11,472,635 | 11,702,087 |
| Plant Maintenance | 4,998,302 | 5,066,794 | 5,345,125 | 5,931,293 | 5,807,792 | 5,923,948 | 6,042,427 | 6,163,275 | 6,286,541 | 6,412,272 |
| Security & Monitoring | 332,519 | 443,023 | 510,939 | 518,117 | 500,083 | 510,085 | 520,286 | 530,692 | 541,306 | 552,132 |
| Data Processing | 3,276,132 | 3,261,935 | 3,658,828 | 3,924,971 | 4,127,964 | 4,210,523 | 4,294,734 | 4,380,628 | 4,468,241 | 4,557,606 |
| Community Services | 650,894 | 78,755 | 120,937 | 434,195 | 288,269 | 294,034 | 299,915 | 305,913 | 312,032 | 318,272 |
| School District Admin | 1,064,789 | 1,208,628 | 1,218,996 | 1,269,347 | 1,255,856 | 1,280,973 | 1,306,593 | 1,332,724 | 1,359,379 | 1,386,567 |
| Acquisition & Construction | 482,906 | 409,614 | 730,020 | - | - | - | - | - | - | - |
| Other Govt Charges | 159,825 | 164,703 | 170,178 | 185,000 | - | - | - | - | - | - |
| Total Expenditures | \$ 43,146,295 | \$ 44,202,145 | \$ 47,209,413 | \$ 53,024,526 | \$ 55,214,929 | \$ 56,319,228 | \$ 57,445,612 | \$ 58,594,524 | \$ 59,766,415 | \$ 60,961,743 |
| Excess/(Deficiency) of Revenues Over/(Under) | 3,293,684 | 4,256,953 | 3,225,482 | 289,110 | (657,411) | (124,984) | 434,459 | 1,021,949 | 1,638,552 | 2,285,373 |
| Other Financing Sources (Uses) | | | | | | | | | | |
| Transfers In | 2,588,083 | 2,803,104 | 5,805,811 | 2,375,224 | \$ 2,927,240 | \$ 3,015,057 | \$ 3,105,509 | \$ 3,198,674 | \$ 3,294,634 | \$ 3,393,473 |
| Transfers Out | (8,679,518) | (5,770,379) | (5,829,097) | (8,115,267) | (13,858,593) | (4,150,787) | (4,150,787) | (4,150,787) | (3,899,399) | (3,900,535) |
| Total Other Financing Sources (Uses) | (6,091,435) | (2,967,275) | (23,286) | (5,740,043) | (10,931,353) | (1,135,730) | (1,045,278) | (952,113) | (604,765) | (507,062) |
| Net Change in Fund Bal | (2,797,751) | 1,289,678 | 3,202,196 | (5,450,933) | (11,588,764) | (1,260,714) | (610,819) | 69,836 | 1,033,788 | 1,778,311 |
| Fund Balance, Beginning | 30,920,238 | 28,122,487 | 29,412,165 | 32,614,360 | 27,163,427 | 15,574,663 | 14,313,950 | 13,703,130 | 13,772,966 | 14,806,754 |
| Fund Balance, Ending | \$ 28,122,487 | \$ 29,412,165 | \$ 32,614,360 | \$ 27,163,427 | \$ 15,574,663 | \$ 14,313,950 | \$ 13,703,130 | \$ 13,772,966 | \$ 14,806,754 | \$ 16,585,065 |

MAJOR REVENUE ASSUMPTIONS

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

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

1. Customer Fees/Charges at 41%,
2. Property Tax Revenues at 44%
3. State Matching Funds at 5%.



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 \$57,484,758 for the 2020-2021 fiscal year.

Customer Fees/Charges

The Department has projected a 0.1% increase of \$23,378 in customer fees from \$23,577,627 in 2019-2020 in the Amended Budget, to \$23,601,005 for FY2020-2021. The customer fees are received from school districts that use HCDE services. Since the Department contracts with school districts, the current economy will have an effect on the revenues. Each division had contract talks or negotiations with their customers and made conservative, but achievable customer fee revenue assumptions.

Property Tax Revenues

Current appraisal district values were used in the early stages of the planning process. During the budget process we received updated information for fiscal year 2020-2021, the projected property values increased by 5.82% including values under protest; the tax revenues were updated to reflect the growth from the amended budget.

State Matching

The Department has projected a 8% increase of \$250,000 in state matching revenue from \$2,750,000 in 2019-2020 in the amended budget to \$3,000,000 for FY2020-2021. 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, 2021

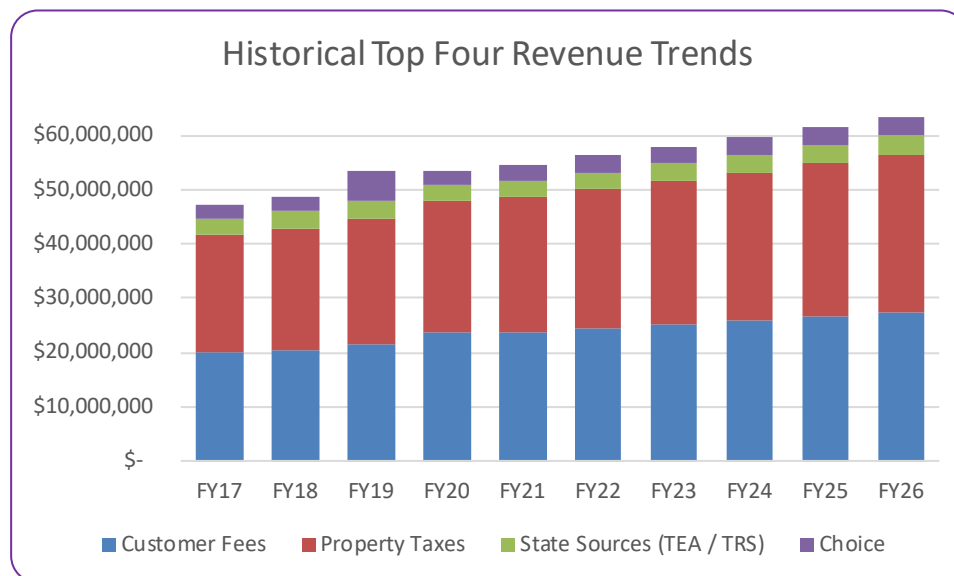
| | 2019-2020 Amended | 2020-2021 Adopted Budget | Increase (Decrease) | % Change |
|--|----------------------|--------------------------------|------------------------|-------------|
| REVENUES & OTHER RESOURCES | | | | |
| Revenues | | | | |
| Customer Fees/Charges | \$ 23,577,627 | \$ 23,601,005 | \$ 23,378 | 0.1% |
| Property Tax Revenues-Current | 24,285,312 | 25,023,000 | 737,688 | 3% |
| Tax Revenues-Delinquent, P&I | 165,000 | 165,000 | - | 0% |
| Investment Earnings | 453,590 | 170,000 | (283,590) | -167% |
| Other Local Revenues | 727 | - | (727) | 100% |
| Foundation Schools Program Compensation | 300,000 | - | (300,000) | -100% |
| TRS State Matching | 2,750,000 | 3,000,000 | 250,000 | 8% |
| Indirect Costs - State matching | 33,072 | 727 | (32,345) | -4449% |
| Federal Indirect Cost from Grants | 1,748,308 | 2,597,786 | 849,478 | 33% |
| Transfer In-Choice Partners | 2,375,224 | 2,927,240 | 552,016 | 19% |
| Total Revenues: | 55,688,860 | 57,484,758 | 1,795,898 | 3% |
| EXPENDITURES & OTHER USES | | | | |
| Expenditures | | | | |
| 6100-Payroll Costs | 38,113,577 | 39,036,777 | 923,200 | 2% |
| 6200-Professional & Contracted Services | 4,754,707 | 5,085,572 | 330,865 | 7% |
| 6300-Materials & Supplies | 2,460,581 | 2,779,374 | 318,793 | 11% |
| 6400-Other Operating Costs | 6,778,128 | 8,101,274 | 1,323,146 | 16% |
| 6600 & 6800-Capital Purchases | 917,533 | 211,932 | (705,601) | -333% |
| Total Expenditures | 53,024,526 | 55,214,929 | 2,190,403 | 4% |
| Excess /(Deficiency) of Revenues Over /(Under) Expenditures | 2,664,334 | 2,269,829 | (394,505) | -17% |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | (8,115,267) | (13,858,593) | (5,743,326) | 41% |
| Total Other Financing Sources (Uses) | (8,115,267) | (13,858,593) | (5,743,326) | 41% |
| Net Change in Fund Balance | (5,450,933) | (11,588,764) | (6,137,831) | 53% |
| Projected Fund Balance Beginning | 32,614,360 | 27,163,427 | (5,450,933) | -20% |
| Projected Fund Balance Ending | \$ 27,163,427 | \$ 15,574,663 | \$ (11,588,764) | -74% |

Harris County Department of Education

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

For the Fiscal Year August 31, 2021, with Comparative Data for Prior Years

| | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast | 2025-2026 Forecast |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | | | | | | | |
| Customer Fees/Charges | \$ 20,043,478 | \$ 20,383,455 | \$ 21,404,878 | \$ 23,577,627 | \$ 23,601,005 | \$ 24,309,035 | \$ 25,038,306 | \$ 25,789,455 | \$ 26,563,139 | \$ 27,360,033 |
| Property Tax Revenue-Current | 21,462,505 | 22,226,355 | 23,057,385 | 24,285,312 | 25,023,000 | 25,773,690 | 26,546,901 | 27,343,308 | 28,163,607 | 29,008,515 |
| Tax Revenue-Delinquent, P&I | 289,418 | 288,436 | (5,500) | 165,000 | 165,000 | 169,950 | 175,049 | 180,300 | 185,709 | 191,280 |
| Investment Earnings | 139,528 | 396,977 | 870,748 | 453,590 | 170,000 | 175,100 | 180,353 | 185,764 | 191,336 | 197,077 |
| Indirect Cost from Local Grants | - | - | - | - | - | - | - | - | - | - |
| Other Local Revenues | 100,025 | 338,272 | 101,988 | 727 | - | - | - | - | - | - |
| Total Local Sources | 42,034,954 | 43,633,495 | 45,429,499 | 48,482,256 | 48,959,005 | 50,427,775 | 51,940,608 | 53,498,827 | 55,103,791 | 56,756,905 |
| State TEA Supplemental Compensation | 238,468 | 270,803 | 257,561 | 300,000 | - | - | - | - | - | - |
| State TEA Employee Portion Health Ins | 484,162 | 549,813 | 522,927 | - | - | - | - | - | - | - |
| State TRS On Behalf Matching | 2,290,135 | 2,396,189 | 2,508,669 | 2,750,000 | 3,000,000 | 3,090,000 | 3,182,700 | 3,278,181 | 3,376,526 | 3,477,822 |
| Indirect Costs from State grants | 18,647 | 73,509 | 25,629 | 33,072 | 727 | 749 | 771 | 794 | 818 | 843 |
| Total State Sources | 3,031,412 | 3,290,314 | 3,314,786 | 3,083,072 | 3,000,727 | 3,090,749 | 3,183,471 | 3,278,975 | 3,377,345 | 3,478,665 |
| Indirect Cost from Federal Grants | 1,373,613 | 1,535,289 | 1,690,610 | 1,748,308 | 2,597,786 | 2,675,720 | 2,755,991 | 2,838,671 | 2,923,831 | 3,011,546 |
| Total Federal Sources | 1,373,613 | 1,535,289 | 1,690,610 | 1,748,308 | 2,597,786 | 2,675,720 | 2,755,991 | 2,838,671 | 2,923,831 | 3,011,546 |
| Other Financing Sources (Uses) | | | | | | | | | | |
| Transfer In-Choice Partners | 2,588,083 | 2,803,104 | 5,805,811 | 2,375,224 | 2,927,240 | 3,015,057 | 3,105,509 | 3,198,674 | 3,294,634 | 3,393,473 |
| Total Other Financing Sources (Uses) | 2,588,083 | 2,803,104 | 5,805,811 | 2,375,224 | 2,927,240 | 3,015,057 | 3,105,509 | 3,198,674 | 3,294,634 | 3,393,473 |
| Total Revenues | \$ 49,028,062 | \$ 51,262,202 | \$ 56,240,706 | \$ 55,688,860 | \$ 57,484,758 | \$ 59,209,301 | \$ 60,985,580 | \$ 62,815,147 | \$ 64,699,602 | \$ 66,640,590 |



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

| CUSTOMER FEES | FY20 | | | | | | |
|-------------------------------------|-----------------------------|-----------------------------|--|----------------------|----------------------|-----------------------|------------|
| | FY2021 Adopted Budget | FY2020 Adopted Budget | Increase / Decrease between original budgets | Amended Budget | Actual to 2/29/20 | Amount over/under | % Realized |
| Business Services | \$ 620,000 | \$ 100,000 | \$ 520,000 | \$ 100,000 | \$ 1,823 | \$ (98,177) | 2% |
| Center for Grant Development | 1,250 | 1,000 | 250 | 1,000 | 735 | (265) | 100% |
| Center for Safe & Secure Schools | 223,200 | 399,750 | (176,550) | 572,500 | 142,881 | (429,619) | 25% |
| CASE Local | 105,000 | 61,700 | 43,300 | 86,700 | 40,969 | (45,731) | 47% |
| Educator Certification and Prof Adv | 300,045 | 409,210 | (109,165) | 409,210 | 73,325 | (335,885) | 18% |
| Facilities-Choice Facility Partners | | | - | - | | - | 0% |
| Records Management Services | 1,800,500 | 1,916,425 | (115,925) | 1,916,675 | 839,351 | (1,077,324) | 44% |
| Research & Evaluation | 149,500 | 106,688 | 42,812 | 106,688 | 39,750 | (66,938) | 37% |
| School Based Therapy Services | 10,170,332 | 10,033,388 | 136,944 | 10,033,388 | 4,685,211 | (5,348,177) | 47% |
| Special Schools: | | | | | | | |
| AB-East | 3,699,730 | 3,469,001 | 230,729 | 3,469,001 | 3,487,267 | 18,266 | 101% |
| AB-West | 3,222,318 | 3,119,600 | 102,718 | 3,195,600 | 2,254,239 | (941,361) | 71% |
| Highpoint-East | 2,012,977 | 2,094,473 | (81,496) | 2,094,473 | 1,781,718 | (312,755) | 85% |
| Fortis Academy | 256,250 | 196,250 | 60,000 | 196,250 | 275,000 | 78,750 | 140% |
| Special Schools Administration | - | - | - | - | 12,379 | 12,379 | - |
| Technology Support Services | 3,003 | 18,203 | (15,200) | 18,203 | - | (18,203) | 0% |
| Teaching and Learning Center: | | | | | | | |
| Digital Education and Innovation | 236,000 | 259,919 | (23,919) | 483,919 | 319,581 | (164,338) | 66% |
| Math | 168,000 | 186,150 | (18,150) | 186,150 | 44,825 | (141,325) | 24% |
| Science | 97,000 | 91,000 | 6,000 | 91,000 | 9,440 | (81,560) | 10% |
| Bilingual Education | 77,000 | 85,000 | (8,000) | 85,000 | 31,155 | (53,845) | 37% |
| English Language Arts | 104,500 | 155,000 | (50,500) | 155,000 | 41,022 | (113,978) | 26% |
| Social Studies | 22,000 | 47,900 | (25,900) | 47,900 | 2,300 | (45,600) | 5% |
| EC Winter Conference | 85,000 | 100,000 | (15,000) | 100,000 | 46,845 | (53,155) | 47% |
| Scholastic Arts & Writing Program | - | 16,000 | (16,000) | 16,000 | 38,888 | 22,888 | 243% |
| Special Education | 77,000 | 69,000 | 8,000 | 69,000 | 15,768 | (53,233) | 23% |
| Speaker Series | 170,400 | 143,970 | 26,430 | 143,970 | 6,740 | (137,230) | 5% |
| Prof Development | - | 39,000 | (39,000) | - | 11,832 | 11,832 | 0% |
| Total Customer Fees : | \$ 23,601,005 | \$ 23,118,627 | \$ 482,378 | \$ 23,577,627 | \$ 14,203,044 | \$ (9,374,583) | 60% |

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

| OTHER | FY20 | | | | | | |
|---|-----------------------------|-----------------------------|--|----------------------|----------------------|------------------------|------------|
| | FY2021 Adopted Budget | FY2020 Adopted Budget | Increase / Decrease between original budgets | Amended Budget | Actual to 2/29/20 | Amount over/under | % Realized |
| Tax Revenues | | | | | | | |
| Property Tax Revenues-Current | 25,023,000 | 24,279,517 | 743,483 | 24,285,312 | 22,859,379 | (1,425,933) | 94% |
| Property Tax Revenues-Del & P&I | 165,000 | 165,000 | - | 165,000 | 46,877 | (118,123) | 28% |
| Total Tax Revenues | 25,188,000 | 24,444,517 | 743,483 | 24,450,312 | 22,906,256 | (1,544,056) | 94% |
| Indirect Costs-Federal | 2,597,786 | 1,747,961 | 849,825 | 1,748,308 | 781,862 | (966,446) | 45% |
| Indirect Costs-State | 727 | 33,419 | (32,692) | 33,072 | - | (33,072) | 0% |
| State Matching | | | | | | | |
| FSP-Compensation | - | 300,000 | (300,000) | 300,000 | 111,130 | (188,870) | 37% |
| TEA Health Ins-Employees | - | - | - | - | 225,628 | 225,628 | 0% |
| TRS Matching | 3,000,000 | 2,750,000 | 250,000 | 2,750,000 | - | (2,750,000) | 0% |
| Total State Matching | 3,000,000 | 3,050,000 | (50,000) | 3,050,000 | 336,758 | (2,713,242) | 11% |
| Other | | | | | | | |
| Investment Earnings | 170,000 | 453,590 | (283,590) | 453,590 | 272,307 | (181,283) | 60% |
| Other Local Revenues | - | 727 | (727) | 727 | 62,209 | 61,482 | 8557% |
| Transfers In | 2,927,240 | 2,375,224 | 552,016 | 2,375,224 | 2,220,465 | (154,759) | 93% |
| Total Other Revenues | 3,097,240 | 2,829,541 | 267,699 | 2,829,541 | 2,554,980 | (274,561) | 90% |
| Total Estimated Revenues | \$ 33,883,753 | \$ 32,105,438 | \$ 1,778,315 | \$ 32,111,233 | \$ 26,579,856 | \$ (5,531,377) | 83% |
| Total Customer Fees | 23,601,005 | 23,118,627 | 482,378 | 23,577,627 | 14,203,044 | (9,374,583) | |
| Total Est. Rev. & Other Resources: | \$ 57,484,758 | \$ 55,224,065 | \$ 2,260,693 | \$ 55,688,860 | \$ 40,782,899 | \$ (14,905,961) | |

Assumptions:

The Department used the following assumptions in estimating values:

- 98.27% collection rate for tax revenues was used. The nominal tax rate estimated for the projections was (\$0.0050) for fiscal year 2020-2021. The actual rate used for fiscal year 2019-2020 was (\$0.0050). The tax rate approved by the Board of Trustees for fiscal year 2020-2021 was (\$0.004993)
- Local revenue and grants are submitted by divisions.
- Indirect Costs: Based on Fiscal Year 2020 Grants

SPECIAL REVENUE FUNDS

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

SPECIAL REVENUE FUNDS

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

Adult Basic Education (ABE) Program

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

Separate accountability must be maintained for each section listed below:

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

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

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

Center for Safe and Secure Schools

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

Educator Certification and Professional Advancement

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

Head Start (HS) Program

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

Head Start Grant
Early Head Start Grant
Coolwood Land Acquisition Grant
USDA Child & Adult Food Program

Local In-Kind Funds for local matching funds
HS Teacher Training - Technical Assistance
Coolwood Construction Grant
COVIT19 Grant

Harris County Department of Education

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

For the Fiscal Year ended August 31, 2017 through August 31, 2025

| | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|--|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | | | | | | |
| Local Sources | \$ 5,052,209 | \$ 4,765,565 | \$ 5,291,334 | \$ 5,371,550 | \$ 5,163,058 | \$ 5,266,319 | \$ 5,371,646 | \$ 5,479,078 | \$ 5,588,660 |
| State Sources | 1,519,576 | 1,458,159 | - | 1,021,128 | - | - | - | - | - |
| Federal Sources | 22,293,025 | 23,359,736 | 23,805,632 | 33,763,800 | 29,331,658 | 29,918,291 | 30,516,657 | 31,126,990 | 31,749,530 |
| Total Revenues | 28,864,810 | 29,583,460 | 29,096,967 | 40,156,478 | 34,494,716 | 35,184,610 | \$ 35,888,303 | \$ 36,606,069 | \$ 37,338,190 |
| Expenditures | | | | | | | | | |
| Adult Education Program | 3,695,395 | 4,794,998 | 4,079,608 | 9,161,736 | 3,922,850 | 4,001,307 | 4,081,333 | 4,162,960 | 4,246,219 |
| Center for Safe and Secure Schools | - | - | 85,959 | 294,869 | 215,893 | 220,211 | 224,615 | 229,107 | 233,690 |
| AB Schools | 310 | 435 | 4,897 | - | - | - | - | - | - |
| Educator Certification and Professional Adv. | 57,499 | 2,777 | 11,500 | 20,000 | 20,000 | 20,400 | 20,808 | 21,224 | 21,649 |
| Center for After School Enrichment (CASE) | 7,046,399 | 6,743,752 | 6,255,516 | 7,323,934 | 7,162,496 | 7,305,746 | 7,451,861 | 7,600,898 | 7,752,916 |
| Digital Learning & Instructional Technology | 10,324 | - | 21,257 | 7,714 | - | - | - | - | - |
| Star Re-Imagined Program - Several division: | - | - | - | - | 648,764 | - | - | - | - |
| Head Start (Early Head Start) (1) | 17,453,127 | 18,955,702 | 19,289,995 | 24,749,012 | 24,274,264 | 24,759,749 | 25,254,944 | 25,760,043 | 26,275,244 |
| Business Services - Dept Wide | - | - | - | - | 200,000 | 204,000 | 208,080 | 212,242 | 216,486 |
| Research & Evaluation | 5,908 | - | - | - | - | - | - | - | - |
| The Learning Center | - | 3,698 | 28,709 | - | - | - | - | - | - |
| Texas LEARNS | - | - | - | - | - | - | - | - | - |
| Texas Virtual Schools Network (TxVSN) | 1,146,635 | 201,885 | - | - | - | - | - | - | - |
| Total Expenditures: | 29,415,597 | 30,703,247 | 29,777,441 | 41,557,265 | 36,444,267 | 36,511,413 | \$ 37,241,641 | \$ 37,986,474 | \$ 38,746,204 |
| Excess (Deficiency) of Revenues | | | | | | | | | |
| Over/(Under) Expenditures | (550,787) | (1,119,787) | (680,475) | (1,400,787) | (1,949,551) | (1,326,803) | (1,353,339) | (1,380,406) | (1,408,014) |
| Other Financing Sources | | | | | | | | | |
| Transfers In | 550,787 | 1,119,787 | 680,475 | 1,400,787 | 1,949,551 | 1,326,803 | 1,353,339 | 1,380,406 | 1,408,014 |
| Total Other Financing Sources (Uses): | 550,787 | 1,119,787 | 680,475 | 1,400,787 | 1,949,551 | 1,326,803 | 1,353,339 | 1,380,406 | 1,408,014 |
| Net Change in Fund Balance | - | - | - | - | - | - | - | - | - |
| Fund Balance-Beginning | - | - | - | - | - | - | - | - | - |
| Fund Balance-Ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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

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

Harris County Department of Education

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds - By Object
For the Fiscal Year ended August 31, 2017 through August 31, 2025

| | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|--|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | | | | | | |
| Local Sources | \$ 5,052,209 | \$ 4,765,565 | \$ 5,291,334 | \$ 5,371,550 | \$ 5,163,058 | \$ 5,266,319 | \$ 5,371,646 | \$ 5,479,078 | \$ 5,588,660 |
| State Sources | 1,519,576 | 1,458,159 | - | 1,021,128 | - | - | - | - | - |
| Federal Sources | 22,293,025 | 23,359,736 | 23,805,632 | 33,763,800 | 29,331,658 | 29,918,291 | 30,516,657 | 31,126,990 | 31,749,530 |
| Total Revenues | 28,864,810 | 29,583,460 | 29,096,967 | 40,156,478 | 34,494,716 | 35,184,610 | \$ 35,888,303 | \$ 36,606,069 | \$ 37,338,190 |
| Expenditures | | | | | | | | | |
| Expenditures by Object | | | | | | | | | |
| 6100 - Payroll Costs | 15,945,718 | 15,519,422 | 15,956,978 | 19,181,510 | 20,252,596 | 20,657,648 | 21,070,801 | 21,492,217 | 21,922,061 |
| 6200 - Contracted Services | 6,656,432 | 8,914,161 | 6,759,409 | 7,840,632 | 7,212,963 | 7,357,222 | 7,504,367 | 7,654,454 | 7,807,543 |
| 6300 - Supplies and Materials | 1,234,942 | 1,547,121 | 1,539,502 | 8,481,424 | 3,571,777 | 3,643,213 | 3,716,077 | 3,790,398 | 3,866,206 |
| 6400 - Misc. Operating Costs | 5,526,765 | 4,665,214 | 5,273,282 | 5,977,528 | 5,406,931 | 4,853,330 | 4,950,397 | 5,049,405 | 5,150,393 |
| 6600 - Capital Outlay | 51,740 | 57,329 | 248,270 | 76,171 | - | - | - | - | - |
| Total Expenditures: | 29,415,597 | 30,703,247 | 29,777,441 | 41,557,265 | 36,444,267 | 36,511,413 | \$ 37,241,641 | \$ 37,986,474 | \$ 38,746,204 |
| Excess (Deficiency) of Revenues Over/(Under) Expenditures | (550,787) | (1,119,787) | (680,475) | (1,400,787) | (1,949,551) | (1,326,803) | (1,353,339) | (1,380,406) | (1,408,014) |
| Other Financing Sources | | | | | | | | | |
| Transfers In | 550,787 | 1,119,787 | 680,475 | 1,400,787 | 1,949,551 | 1,326,803 | 1,353,339 | 1,380,406 | 1,408,014 |
| Total Other Financing Sources (Uses): | 550,787 | 1,119,787 | 680,475 | 1,400,787 | 1,949,551 | 1,326,803 | 1,353,339 | 1,380,406 | 1,408,014 |
| Net Change in Fund Balance | - | - | - | - | - | - | - | - | - |
| Fund Balance-Beginning | - | - | - | - | - | - | - | - | - |
| Fund Balance-Ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Harris County Department of Education

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds
For the Fiscal Year August 31, 2021

| | Federal ABE Regular | Federal ESL / Civics | Adult Ed Local | Star Re- Imagined |
|--|------------------------|-------------------------|-------------------|----------------------|
| Revenues | | | | |
| Local Sources | \$ - | \$ - | \$ 1,108 | \$ - |
| State Sources | - | - | - | - |
| Federal Sources | 3,384,955 | 536,787 | - | - |
| Total Revenues | 3,384,955 | 536,787 | 1,108 | - |
| Expenditures | | | | |
| Adult Education Program | 3,384,955 | 536,787 | 1,108 | - |
| Educator Certification and Professional Adv. | - | - | - | - |
| CASE | - | - | - | - |
| Head Start (Early Head Start) | - | - | - | - |
| Center for Safe and Secure Schools | - | - | - | - |
| Several Divisions | - | - | - | 648,764 |
| Total Expenditures: | 3,384,955 | 536,787 | 1,108 | 648,764 |
| Excess (Deficiency) of Revenues | | | | |
| Over/(Under) Expenditures | - | - | - | (648,764) |
| Other Financing Sources | | | | |
| Transfers In | - | - | - | 648,764 |
| Total Other Financing Sources (Uses): | - | - | - | 648,764 |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance-Beginning | - | - | - | - |
| Fund Balance-Ending | \$ - | \$ - | \$ - | \$ - |

Harris County Department of Education

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

For the Fiscal Year August 31, 2021

| | Federal Partnership After School | Local Houston Endowment | Federal 21st Century Cycle 9 | Federal 21st Century Cycle 10 | Center Safe Secure Schools |
|--|-------------------------------------|-------------------------------|------------------------------------|-------------------------------------|----------------------------------|
| Revenues | | | | | |
| Local Sources | \$ - | \$ 849,473 | \$ - | \$ - | \$ - |
| State Sources | - | - | - | - | - |
| Federal Sources | 2,669,386 | - | 1,600,347 | 1,492,500 | 215,893 |
| Total Revenues | 2,669,386 | 849,473 | 1,600,347 | 1,492,500 | 215,893 |
| Expenditures | | | | | |
| Adult Education Program | - | - | - | - | - |
| Educator Certification and Professional Adv. | - | - | - | - | - |
| CASE | 3,220,173 | 849,473 | 1,600,347 | 1,492,500 | - |
| Head Start (Early Head Start) | - | - | - | - | - |
| Center for Safe and Secure Schools | - | - | - | - | 215,893 |
| AB West School | - | - | - | - | - |
| Total Expenditures: | 3,220,173 | 849,473 | 1,600,347 | 1,492,500 | 215,893 |
| Excess (Deficiency) of Revenues | | | | | |
| Over/(Under) Expenditures | (550,787) | - | - | - | - |
| Other Financing Sources | | | | | |
| Transfers In | 550,787 | - | - | - | - |
| Total Other Financing Sources (Uses): | 550,787 | - | - | - | - |
| Net Change in Fund Balance | - | - | - | - | - |
| Fund Balance-Beginning | - | - | - | - | - |
| Fund Balance-Ending | \$ - | \$ - | \$ - | \$ - | \$ - |

Harris County Department of Education

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

For the Fiscal Year August 31, 2021

| | Federal Head Start | Federal Head Start Training Funds | Local Head Start | Educator Certification / COVID-19 | Total Special Revenue Funds |
|--|--------------------|-----------------------------------|------------------|-----------------------------------|-----------------------------|
| Revenues | | | | | |
| Local Sources | \$ - | \$ - | \$ 4,253,115 | \$ - | 5,103,696 |
| State Sources | - | - | - | - | - |
| Federal Sources | 19,084,403 | 186,746 | - | 220,000 | 29,391,017 |
| Total Revenues | 19,084,403 | 186,746 | 4,253,115 | 220,000 | 34,494,713 |
| Expenditures | | | | | |
| Adult Education Program | - | - | - | - | 3,922,850 |
| Educator Certification and Professional Adv. | - | - | - | 20,000 | 20,000 |
| CASE | - | - | - | - | 7,162,493 |
| Head Start (Early Head Start) | 19,834,403 | 186,746 | 4,253,115 | - | 24,274,264 |
| Center for Safe and Secure Schools | - | - | - | - | 215,893 |
| AB West School | - | - | - | 200,000 | 848,764 |
| Total Expenditures: | 19,834,403 | 186,746 | 4,253,115 | 220,000 | 36,444,264 |
| Excess (Deficiency) of Revenues | | | | | |
| Over/(Under) Expenditures | (750,000) | - | - | - | (1,949,551) |
| Other Financing Sources | | | | | |
| Transfers In | 750,000 | - | - | - | 1,949,551 |
| Total Other Financing Sources (Uses): | 750,000 | - | - | - | 1,949,551 |
| Net Change in Fund Balance | - | - | - | - | - |
| Fund Balance-Beginning | - | - | - | - | - |
| Fund Balance-Ending | \$ - | \$ - | \$ - | \$ - | \$ - |

STAR RE-IMAGINED PROGRAM

During Fiscal Year 2020, HCDE Superintendent created an initiative to motivate Divisions to bring new ideas to improve their operations.

The Superintendent established this program to challenge the directors to develop an idea that is innovative and that can address educational opportunities in Harris County. The idea should be aligned to one of the HCDE goals. It is one-time funding for Fiscal Year 2020-2021. It also must meet the following criteria:

1. **Innovative** – A new idea that changes the delivery of services or brings about new methods.
2. **Collaborative** – The idea must involve multiple stakeholders and identify potential partners.
3. **Sustainable** – The idea must be sustainable by creating a new stream of resources.
4. **Leveraged** – The idea should be leveraged to attract other external Funds.

Moreover, the program must be excellent, extraordinary, and on the cutting edge of innovation. This program will not entertain new payroll since it is a one-time program.

All requests were presented to the Budget Committee and the Superintendent approved the following list of initiatives that were presented and approved by the Board of Trustees.

| Division Code | Description | Additional Funds Requested | Contracted Services | Supplies & Materials | Other Costs | Capital | Total Requested |
|---------------|--|--|---------------------|----------------------|-------------|---------|-------------------|
| 954 | Records Management | Upgrade to Envision Warehouse | - | - | - | 14,400 | \$ 14,400 |
| 111 | Therapy - Star Re-Imagined | Professional Development to therapist on attention deficit hyperactivity disorder (ADHD) in children - Russell Barkley | 10,700 | - | - | - | 10,700 |
| 111 | Therapy - Star Re-Imagined | Instructional videos for use of instructional staff, media with livestream capabilities | - | 5,632 | - | - | 5,632 |
| 111 | Therapy - Star Re-Imagined | Team building retreat - food and Coach | 4,821 | - | - | - | 4,821 |
| 501 | Special Schools | Professional Development for Staff | - | 11,000 | - | - | 11,000 |
| 501 | Schools Division - Star | Assistive Technology - | - | 22,125 | - | - | 22,125 |
| 132 | AB West - Star Re-Imagined | Shelf with reading materials | - | - | - | 10,000 | 10,000 |
| 131 | AB East - Star Re-Imagined | Leveled Literacy Center - for reading updating | - | - | - | 10,000 | 10,000 |
| 970 | HP East | Fundamental Five - Training for Teachers | 30,000 | - | - | - | 30,000 |
| 201 | Adult Education - Star Re-Imagined | Laptops and Scantron - to help with testing and Registration | 25,000 | 25,000 | - | - | 50,000 |
| 922 | CASE - Star Re-Imagined | Youth Badging - Platform | 50,000 | - | - | - | 50,000 |
| 090 | Technology - Star Re-Imagined | Workflow consultant | 60,000 | - | - | - | 60,000 |
| 925 | Communications - Star Re-Imagined | Update and addition of 7 graphics/video/photo workstations | - | - | - | 49,000 | 49,000 |
| 925 | Communications - | Color Printer | - | - | - | 10,000 | 10,000 |
| 092 | Client Engagement | Promotion Materials | - | 20,000 | - | - | 20,000 |
| 005 | CSSS - Star Re-Imagined | PIER Systems - Safe School Alert Program - In partnership with office of emergency management and Harris County Trans Star | 20,000 | - | 30,000 | - | 50,000 |
| 011 | Assistant Sup. Academic | Professional Development | 9,000 | 6,000 | - | - | 15,000 |
| 011 | Assistant Sup. Academic | \$10,k per school promote ideas | - | 20,000 | - | - | 20,000 |
| 901 | Head Start | A New Coolwood Head Start Center | - | - | - | 122,000 | 122,000 |
| 924 | Research and Evaluation - Star Re-Imagined | Software - Digital Dashboard - Annual License | - | 49,086 | - | - | 49,086 |
| 030 | Human Resources - Star Re-Imagined | Document Management Software - to automate HR | - | - | - | 25,000 | 25,000 |
| 301 | TLC - Division Wide - Star Re-Imagined | Sponsor a Youth Symposium - College and Career Readiness | 3,500 | 1,000 | 5,500 | - | 10,000 |
| TOTAL | | | | | | | \$ 648,764 |

DEBT SERVICE FUND

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

TAX AUTHORITY

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

DEBT MANAGEMENT POLICIES

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

Type of Debt

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

Method of Sale

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

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

Currently, the Department has approximately \$10.6 million in debt of which \$9,250,000 is mid-term debt in the form of Public Facilities Corporation (PFC) and \$1,354,287 in Qualified Zone Academy Bonds (QZAB) as of August 31st, 2020. 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 | Aa1 |

A bond rating has been applied to Moody Rating Service on the projected 2020 Bonds; it is expected to be received on October 5th, 2020

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 2020 Tax Roll (3) | \$477,646,161,016 |
| Debt Limit - 10 Percent of Assessed Valuation (1) | 47,764,616,102 |
| Less: | |
| General Obligation Bonds Outstanding at Aug. 31, 2020 | \$0 |
| Amount Available in Debt Service Fund Bal. at Aug. 31, 2020 | <u>0</u> |
| Applicable Debt | <u>\$0</u> |
| Legal Debt Margin at Aug. 31, 2021 | <u><u>\$47,764,616,102</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 8/7/20.

LONG TERM DEBT PAYMENT REQUIREMENTS

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

**Public Facilities Corporation
Annual Debt Service Requirements**

| Date | Principal | Interest | Total Annual D/S |
|-----------|---------------------|-------------------|---------------------|
| 8/31/2021 | \$ 2,305,000 | \$ 162,613 | \$ 2,467,613 |
| 8/31/2022 | 2,350,000 | 113,031 | 2,463,031 |
| 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>\$ 9,250,000</u> | <u>\$ 393,899</u> | <u>\$ 9,643,899</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 FY2024. Below are the payment requirements for the QZAB bonds.

Maintenance Tax Qualified Zone Academy Bonds, Series 2009A

| Date | Principal | Interest | Total Annual D/S |
|-----------|---------------------|-------------|---------------------|
| 8/31/2021 | \$ 451,429 | - | \$ 451,429 |
| 8/31/2022 | 451,429 | - | 451,429 |
| 8/31/2023 | 451,429 | - | 451,429 |
| Total | <u>\$ 1,354,287</u> | <u>\$ -</u> | <u>\$ 1,354,287</u> |

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 the 2021 Capital Improvement Plan Phase One which includes the following projects:

1. A new AB East Campus – This is a 43,605 square feet facility to meet special education students. AB East continues to attract additional students, and it is projected that the facility will be at capacity the next year. The projected budget is \$17,805,875.
2. A new High Point East Campus for Middle School. This school needs additional space to meet the needs of students sent by the district for an alternative campus. This is a 13,750 sq. ft facility, and the projected budget is \$7,916,645.
3. A new Adult Ed Center is proposed to replace the current facility at the Adult Ed Building. This is a new 40,500 sq. ft building that will be used to offer adult ed classes and workforce development programs. The projected budget is \$16,858,750 for the new facility and \$1,500,000 for the renovation of adjacent Adult Ed Building.

4. The Irvington Building is over 25 years old, and it is scheduled for a renovation. The projected renovation is expected to cost \$8,365,500. A The number of sq. ft to be renovated is 60,000.

A PFC financing program has been approved for the first three projects and a maintenance note financing has been approved for the fourth. Bond sale is projected for October 15th, 2020.

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 20 years, after which such lease payments will cease, and ownership of the project 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 | | |
| 2020 | \$ 2,917,610 | \$ - | \$ 2,917,610 | \$ 91,518,802 | 3.19% |
| 2019 | 3,149,496 | - | 3,149,496 | 82,962,730 | 3.80% |
| 2018 | 3,144,592 | - | 3,144,592 | 79,368,338 | 3.96% |
| 2017 | 3,133,732 | - | 3,133,732 | 76,879,551 | 4.08% |
| 2016 | 2,408,200 | - | 2,408,200 | 72,783,901 | 3.31% |
| 2015 | 2,438,478 | - | 2,438,478 | 78,145,010 | 3.12% |
| 2014 | 2,568,163 | - | 2,568,163 | 75,858,286 | 3.39% |
| 2013 | 2,652,897 | - | 2,652,897 | 83,597,445 | 3.17% |
| 2012 | 2,654,452 | - | 2,654,452 | 78,904,603 | 3.36% |
| 2011 | 2,653,998 | - | 2,653,998 | 88,792,110 | 2.99% |

Note: 2020 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, 2017 through August 31, 2025

| | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|--|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | | | | | | |
| Local Sources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| State Sources | - | - | - | - | - | - | - | - | - |
| Federal Sources | - | - | - | - | - | - | - | - | - |
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Expenditures by Function | | | | | | | | | |
| Debt Service-PFC | \$ 2,439,503 | \$ 2,454,263 | \$ 2,458,368 | \$ 2,466,182 | \$ 5,717,614 | \$ 2,798,571 | \$ 2,798,571 | \$ 2,798,571 | \$ 2,998,612 |
| Debt Service-QZAB | 694,229 | 690,329 | 691,129 | 451,429 | 451,429 | 451,429 | 451,429 | 451,429 | - |
| Total Expenditures | \$ 3,133,732 | \$ 3,144,592 | \$ 3,149,497 | \$ 2,917,611 | \$ 6,169,043 | \$ 3,250,000 | \$ 3,250,000 | \$ 3,250,000 | \$ 2,998,612 |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | (3,133,732) | (3,144,592) | (3,149,497) | (2,917,611) | (6,169,043) | (3,250,000) | (3,250,000) | (3,250,000) | (2,998,612) |
| Other Financing Sources (Uses) | | | | | | | | | |
| Transfers from G/F - PFC | 2,439,503 | 2,454,263 | 2,458,368 | 2,466,182 | 5,717,614 | 2,798,571 | 2,798,571 | 2,798,571 | 2,998,612 |
| Transfers from G/F - (QZAB) | 694,229 | 690,329 | 691,129 | 451,429 | 451,429 | 451,429 | 451,429 | 451,429 | - |
| Total Other Financing Sources | 3,133,732 | 3,144,592 | 3,149,497 | 2,917,611 | 6,169,043 | 3,250,000 | 3,250,000 | 3,250,000 | 2,998,612 |
| Projected Fund Balance Beg. | - | - | - | - | - | - | - | - | - |
| Projected Fund Balance End. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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

CAPITAL PROJECTS FUND (PFC)

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

FUNDING SOURCES OF CAPITAL PROJECTS

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

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

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

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

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

Capital Expenditures - Pay as you go Plan

The (HCDE) Department has a pay as you go plan which is reviewed each year. The Facilities Division develops an annual review of facilities needs and includes in their SWOT analysis potential projects to be developed with current year revenues. In addition, the department prepares development plans to determine feasibility and cost impact to the general fund maintenance as well as revenue impact. The (HCDE) department funding source for pay as you go projects is excess revenue for the year and fund balance assigned for future projects.

Capital Expenditures – Impact to General Fund

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.

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. A Board Feasibility Subcommittee was created, and the evaluation of the construction has been under the supervision of the subcommittee. During fiscal year 2017-2018 the construction had some delays related to Property Owners Association for the new location; HCDE PFC obtained the permission from the Property Owners Association to build the School without the current restrictions. Construction was finished during fiscal year 2019-2020.

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

For fiscal year 2020-2021, the Department prepared a needs assessment for the 2021 Capital Improvement Plan Phase One which includes the following projects:

1. A new AB East Campus – This is a 43,605 square feet facility to meet special education students. AB East continues to attract additional students, and it is projected that the facility will be at capacity the next year. The projected budget is \$17,805,875.
2. A new High Point East Campus for Middle School. This school needs additional space to meet the needs of students sent by the district for an alternative campus. This is a 13,750 sq. ft facility, and the projected budget is \$7,916,645.
3. A new Adult Ed Center is proposed to replace the current facility at the Adult Ed Building. This is a new 40,500 sq. ft building that will be used to offer adult ed classes and workforce development programs. The projected budget is \$16,858,750. A \$1,500,000 plan is also projected to renovate an adjacent Adult Ed building.
4. The Irvington Building is over 25 years old, and it is scheduled for a renovation. The projected renovation is expected to cost \$8,365,500. A The number of sq. ft to be renovated is 60,000.

The total project cost for the 2021 Capital Improvement Plan is \$50,946,770, of which \$5,740,000 will come from the general fund balance, and \$45M will be financed through the sale of bonds issued through the HCDE PFC and maintenance note financing the renovation.

In the chart below, the effect of Capital Expenditures in all Governmental Funds is presented:

**Harris County Department of Education
Consolidated Summary of Capital Expenditures - All Funds
For The Fiscal Year Ended August 31, 2021**

| | Governmental Funds | | | | |
|--------------------------------------|---------------------|-----------------------|--------------------|-----------------------------|---------------------|
| | General Fund | Special Revenue Funds | Debt Service Funds | Capital Projects Fund (PFC) | Total |
| Estimated Revenues | | | | | |
| Transfers In / (Out) | \$(5,740,000) | \$ - | \$ - | \$ 5,740,000 | \$ - |
| Revenue Sources | - | - | - | 45,206,770 | 45,206,770 |
| Total Expenditures: | (5,740,000) | - | - | 50,946,770 | 45,206,770 |
| Expenditures | | | | | |
| Technology Replacement Assets | 211,932 | - | - | - | 211,932 |
| AB East Campus | - | - | - | 17,805,875 | 17,805,875 |
| Adult Ed New Center | - | - | - | 16,858,750 | 16,858,750 |
| Irvington Building renovation | - | - | - | 8,365,500 | 8,365,500 |
| HP East New Campus for Middle School | - | - | - | 7,916,645 | 7,916,645 |
| Total Expenditures: | 211,932 | - | - | 50,946,770 | 51,158,702 |
| Projected Balance Beginning | \$ 5,951,932 | \$ - | \$ - | \$ 2,475,835 | \$ 8,427,767 |
| Projected Balance Ending | \$ - | \$ - | \$ - | \$ 2,475,835 | \$ 2,475,835 |

These projects are planned as part funded from fund balance appropriations, and the issuance of bonds and maintenance notes.

Harris County Department of Education

Combined Statement of Revenues and Expenditures-Public Facilities Corporation - by Program
For the Fiscal Years ended August 31, 2017 through August 31, 2025

| | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|--|----------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenue | | | | | | | | | |
| Local Sources | \$ 12,025,951 | \$ 1,663,731 | \$ 2,239,776 | \$ 3,796,869 | \$50,946,770 | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | 12,025,951 | 1,663,731 | 2,239,776 | 3,796,869 | 50,946,770 | - | - | - | - |
| Expenditures by Function | | | | | | | | | |
| Construction | 1,183,927 | 1,318,350 | 2,859,034 | 11,921,161 | 50,946,770 | - | - | - | - |
| Total Expenditures | 1,183,927 | 1,318,350 | 2,859,034 | 11,921,161 | 50,946,770 | - | - | - | - |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 10,842,024 | 345,381 | (619,258) | (8,124,292) | - | - | - | - | - |
| Other Financing Sources (Uses) | | | | | | | | | |
| Transfers Out to Debt Service | - | - | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - | - | - | - | - |
| Net Change to Fund Balance | 10,842,024 | 345,381 | (619,258) | (8,124,292) | - | - | - | - | - |
| Projected Fund Balance-Beginning | 31,980 | 10,874,004 | 11,219,385 | 10,600,127 | 2,475,835 | 2,475,835 | 2,475,835 | 2,475,835 | 2,475,835 |
| Projected Fund Balance-Ending | \$ 10,874,004 | \$11,219,385 | \$10,600,127 | \$ 2,475,835 | \$ 2,475,835 | \$ 2,475,835 | \$ 2,475,835 | \$ 2,475,835 | \$ 2,475,835 |

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

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

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

Harris County Department of Education

Combined Statement of Revenues and Expenditures-Public Facilities Corporation - by Object

For the Fiscal Years ended August 31, 2017 through August 31, 2025

| | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenue | | | | | | | | | |
| Local Sources | \$ 12,025,951 | \$ 1,663,731 | \$ 2,239,776 | \$ 3,796,869 | \$50,946,770 | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | 12,025,951 | 1,663,731 | 2,239,776 | 3,796,869 | 50,946,770 | - | - | - | - |
| Expenditures by Object | | | | | | | | | |
| 6100 - Payroll Costs | - | - | - | - | - | - | - | - | - |
| 6200 - Contracted Services | - | 12,991 | 21,199 | 70,500 | - | - | - | - | - |
| 6300 - Supplies and Materials | - | 35,505 | 14,960 | 230 | - | - | - | - | - |
| 6400 - Misc. Operating Costs | - | - | 13,229 | - | - | - | - | - | - |
| 6500 - Debt Service Costs | - | - | - | - | - | - | - | - | - |
| 6600 - Capital Outlay | 1,183,927 | 1,269,854 | 2,808,772 | 11,850,431 | 50,946,770 | - | - | - | - |
| 8900 - Transfers Out | - | - | 874 | - | - | - | - | - | - |
| Total Expenditures | 1,183,927 | 1,318,350 | 2,859,034 | 11,921,161 | 50,946,770 | - | - | - | - |
| Excess/(Deficiency) of Revenues Over/(Under) Expenditures | 10,842,024 | 345,381 | (619,258) | (8,124,292) | - | - | - | - | - |
| Other Financing Sources (Uses) | | | | | | | | | |
| Transfers Out to Debt Service | - | - | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - | - | - | - | - |
| Net Change to Fund Balance | 10,842,024 | 345,381 | (619,258) | (8,124,292) | - | - | - | - | - |
| Projected Fund Balance-Beginning | 31,980 | 10,874,004 | 11,219,385 | 10,600,127 | 2,475,835 | 2,475,835 | 2,475,835 | 2,475,835 | 2,475,835 |
| Projected Fund Balance-Ending | \$ 10,874,004 | \$ 11,219,385 | \$ 10,600,127 | \$ 2,475,835 | \$ 2,475,835 | \$ 2,475,835 | \$ 2,475,835 | \$ 2,475,835 | \$ 2,475,835 |

INTERNAL SERVICE FUND

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

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

Harris County Department of Education

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Fund
For the Fiscal Year ended August 31, 2017 through August 31, 2025

Workers Compensation Fund

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Operating Revenues | | | | | | | | | | |
| Inter-Departmental Revenues | \$ 428,076 | \$ 257,135 | \$ 313,094 | \$ 252,082 | \$ 450,000 | \$ 475,000 | \$ 489,250 | \$ 503,928 | \$ 519,045 | \$ 534,617 |
| Total Operating Revenues | \$ 428,076 | \$ 257,135 | \$ 313,094 | \$ 252,082 | \$ 450,000 | \$ 475,000 | \$ 489,250 | \$ 503,928 | \$ 519,045 | \$ 534,617 |
| Operating Expenses | | | | | | | | | | |
| Payroll | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contracted Services | 37,866 | - | - | - | - | - | - | - | - | - |
| Supplies and Materials | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous Operating Costs | 50,962 | 242,386 | 291,926 | 242,666 | 450,000 | 475,000 | 489,250 | 503,928 | 519,045 | 534,617 |
| Total Operating Expenses | \$ 88,828 | \$ 242,386 | \$ 291,926 | \$ 242,666 | \$ 450,000 | \$ 475,000 | \$ 489,250 | \$ 503,928 | \$ 519,045 | \$ 534,617 |
| Change in Net Assets | 339,248 | 14,749 | 21,168 | 9,416 | - | - | - | - | - | - |
| Beginning | 1,077,242 | 1,416,490 | 1,431,239 | 1,452,407 | 1,461,822 | 1,461,822 | 1,461,822 | 1,461,822 | 1,461,822 | 1,461,822 |
| Ending | \$1,416,490 | \$1,431,239 | \$1,452,407 | \$1,461,822 | \$1,461,822 | \$1,461,822 | \$1,461,822 | \$1,461,822 | \$1,461,822 | \$1,461,822 |

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

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

Harris County Department of Education

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Fund

For the Fiscal Year ended August 31, 2017 through August 31, 2025

Facilities Support Service

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Amended | 2020-2021 Adopted | 2021-2022 Forecast | 2022-2023 Forecast | 2023-2024 Forecast | 2024-2025 Forecast |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Operating Revenues | | | | | | | | | | |
| Inter-Departmental Revenues | \$4,790,972 | \$4,762,985 | \$4,870,171 | \$5,106,154 | \$5,135,951 | \$5,653,990 | \$5,823,610 | \$5,998,318 | \$6,178,268 | \$6,363,616 |
| Total Operating Revenues | \$4,790,972 | \$4,762,985 | \$4,870,171 | \$5,106,154 | \$5,135,951 | \$5,653,990 | \$5,823,610 | \$5,998,318 | \$6,178,268 | \$6,363,616 |
| Operating Expenses | | | | | | | | | | |
| Payroll | \$2,167,706 | \$2,354,833 | \$2,437,533 | \$2,464,963 | \$2,643,991 | \$2,816,390 | \$2,900,882 | \$2,987,908 | \$3,077,545 | \$3,169,872 |
| Contracted Services | 1,547,252 | 1,582,693 | 1,551,261 | 1,696,517 | 1,666,114 | 1,957,800 | 2,016,534 | 2,077,030 | 2,139,341 | 2,203,521 |
| Supplies and Materials | 327,493 | 360,600 | 427,287 | 441,045 | 311,752 | 313,000 | 322,390 | 332,062 | 342,024 | 352,284 |
| Miscellaneous Operating Costs | 564,942 | 422,694 | 454,090 | 471,865 | 496,894 | 566,800 | 583,804 | 601,318 | 619,358 | 637,938 |
| Capital Outlay | 183,579 | 42,165 | - | 31,764 | 17,200 | - | - | - | - | - |
| Total Operating Expenses | \$4,790,972 | \$4,762,985 | \$4,870,171 | \$5,106,154 | \$5,135,951 | \$5,653,990 | \$5,823,610 | \$5,998,318 | \$6,178,268 | \$6,363,616 |
| Change in Net Assets | - | - | - | - | - | - | - | - | - | - |
| Total Net Assets -Beginning | - | - | - | - | - | - | - | - | - | - |
| Ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

OVERVIEW OF DIVISIONS

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 Forms 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 2020-2021 is the eleventh 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 2020-2021 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: 2016-17, 2017-18 and 2018-19
- Amended Budget figures for Fiscal Year 2019-20
- Adopted Budget Figures for Fiscal Year 2020-2021

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 | | | |
|-----------------------|-------|-------|-------|---|--------------------------|-----------------------------|--------------------------|
| Position | 18/19 | 19/20 | 20/21 | | 2018/19 <u>Actual</u> | 2019/20 <u>Projected</u> | 2020/21 <u>Budget</u> |
| Executive Assistant | 1 | 1 | 1 | Payroll | 47,875 | 56,964 | 57,525 |
| | | | | Contracted Services | 67,771 | 9,300 | 30,300 |
| | | | | Supplies & Materials | 17,805 | 41,550 | 30,950 |
| | | | | Other Operating Expenses | 20,141 | 54,430 | 54,430 |
| | | | | Capital Outlay | 0 | 0 | 0 |
| | | | | Facility Charges | 24,166 | 24,382 | 24,938 |
| Total | 1 | 1 | 1 | Total Budget | \$177,758 | \$186,626 | \$198,143 |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Board of Trustees

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 131,482 | \$ 138,343 | \$ 128,396 | \$ 177,758 | \$ 186,626 | \$ 198,143 |
| 131,482 | 138,343 | 128,396 | 177,758 | 186,626 | 198,143 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 36,448 | 37,049 | 18,310 | 47,875 | 56,964 | 57,525 |
| 41,469 | 44,430 | 49,506 | 67,771 | 9,300 | 30,300 |
| 16,472 | 18,838 | 21,045 | 17,805 | 41,550 | 30,950 |
| 18,150 | 18,670 | 19,520 | 20,141 | 54,430 | 54,430 |
| 112,539 | 118,987 | 108,381 | 153,592 | 162,244 | 173,205 |
| 18,943 | 19,335 | 20,015 | 24,166 | 24,382 | 24,938 |
| \$ 131,482 | \$ 138,322 | \$ 128,396 | \$ 177,758 | \$ 186,626 | \$ 198,143 |

Sustainability Ratio

Local Property Taxes / Expenditures

100%

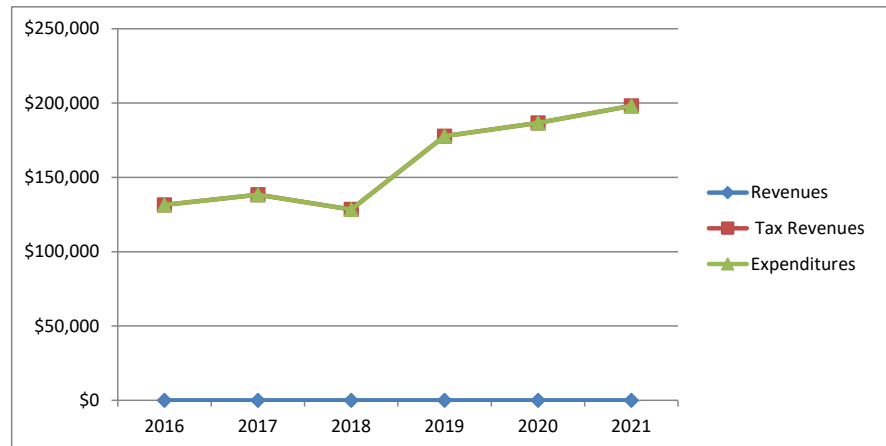
100%

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

| Personnel Allocations | | | | General Operating Fund Expenditures by Object | | | |
|-----------------------|-------|-------|-------|---|-------------------|----------------------|-------------------|
| Position | 18/19 | 20/21 | 20/21 | | 2018/19 Actual | 2019/20 Projected | 2020/21 Budget |
| Superintendent | 1 | 1 | 1 | Payroll | 423,843 | 467,988 | 517,122 |
| Executive Assistant | 0.5 | 1 | 1 | Contracted Services | 53,978 | 50,157 | 49,257 |
| | | | | Supplies & Materials | 7,290 | 13,550 | 12,770 |
| | | | | Other Operating Expenses | 21,282 | 38,284 | 39,964 |
| | | | | Capital Outlay | 0 | 0 | 0 |
| | | | | Facility Charges | 7,300 | 7,365 | 12,344 |
| | | | | Total Budget | \$513,513 | \$577,344 | \$631,457 |
| Total | 1.5 | 2 | 2 | | | | |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Superintendent's Office

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|----|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ | 382,543 | \$ 445,967 | \$ 443,458 | \$ 513,513 | \$ 527,344 | \$ 631,457 |
| | 382,543 | 445,967 | 443,458 | 513,513 | 527,344 | 631,457 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 320,314 | 341,339 | 390,864 | 423,843 | 467,988 | 517,122 |
| 26,148 | 70,363 | 16,154 | 53,798 | 50,157 | 49,257 |
| 3,761 | 3,550 | 6,878 | 7,290 | 13,550 | 12,770 |
| 17,966 | 16,049 | 14,396 | 21,282 | 38,284 | 39,964 |
| 368,189 | 431,301 | 428,292 | 506,213 | 569,979 | 619,113 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total **EXPENDITURES**:

| | | | | | |
|------------|------------|------------|------------|------------|------------|
| 14,354 | 14,666 | 15,166 | 7,300 | 7,365 | 12,344 |
| \$ 382,543 | \$ 445,967 | \$ 443,458 | \$ 513,513 | \$ 577,344 | \$ 631,457 |

Sustainability Ratio

Local Property Taxes / Expenditures

100%

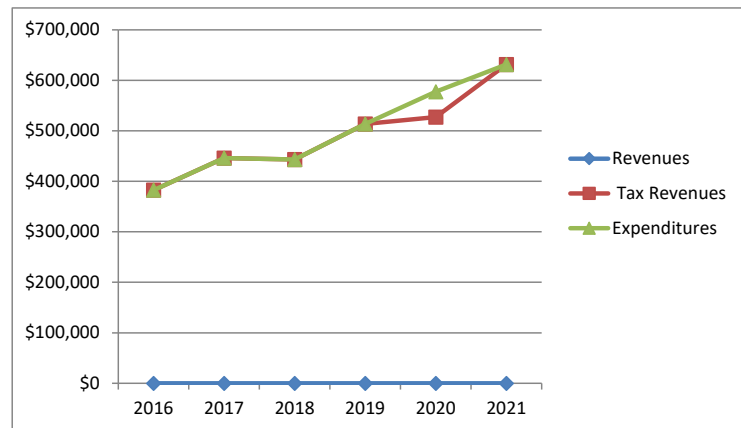
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100%

100%

91%

100%



Assistant Superintendent – Education and Enrichment 012

| | |
|--|--|
| Program Narrative | Division 2020-2021 Objectives |
| The Assistant Superintendent oversees Adult Education, Center for Grants Development, Educator Certification Professional Development, Research & Evaluation Institute and The Teaching and Learning Center. | Service Delivery Objective 1. Divisions reporting to me will meet their objectives in this accountability category. |
| | Client Satisfaction Objective 2. At least 95% of directors reporting to me will be satisfied. |
| | 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 financial category. |
| Division Goals (enter 1 -3) | |
| Divisions will meet objectives in the accountability category. | |

| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
|--------------------------|--------|--------|--------|--------|-------|---|---------|-----------|---------|
| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 | | | 2018/19 | 2019/20 | 2020/21 |
| X | X | X | | X | | | Actual | Projected | Budget |
| Personnel Allocations | | | | | | Payroll | 250,906 | 262,437 | 265,970 |
| Position | | | 18/19 | 19/20 | 20/21 | Contracted Services | 1,965 | 1,320 | 1,320 |
| Assistant Superintendent | | | 1 | 1 | 1 | Supplies & Materials | 4,049 | 5,356 | 4,356 |
| Executive Assistant | | | 1 | 1 | 1 | Other Operating Expenses | 21,423 | 21,439 | 16,985 |
| | | | | | | Capital Outlay | 0 | 0 | 0 |
| | | | | | | Facility Charges | 6,045 | 6,100 | 11,693 |
| | | | | | | Total Budget | 284,388 | 296,652 | 300,324 |
| | | | | | | | | | |
| Total | | | 2 | 2 | 2 | | | | |

| Performance Measures | Actual 2018/19 | Projected 2019/20 | Projected 2020/21 |
|---|---------------------------|------------------------------|------------------------------|
| % 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 2020-2021

Assistant Superintendent Education & Enrichment

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 250,132 | \$ 266,334 | 276,140 | \$ 284,388 | \$ 296,652 | \$ 300,324 |
| 250,132 | 266,334 | 276,140 | 284,388 | 296,652 | 300,324 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

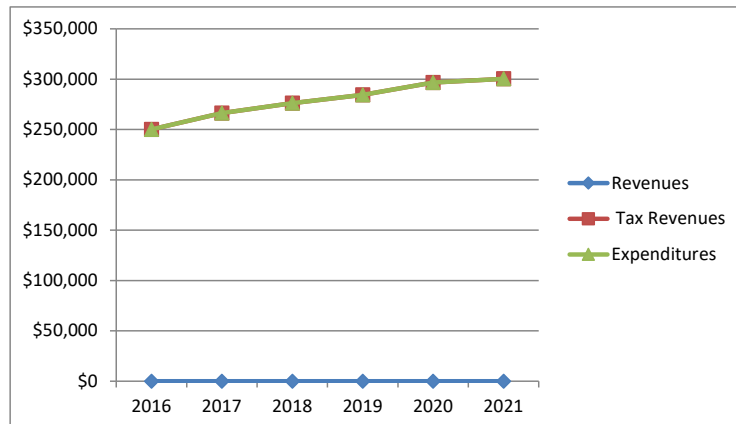
Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 230,622 | 236,557 | 240,131 | 250,906 | 262,437 | 265,970 |
| 781 | 1,357 | 2,039 | 1,965 | 1,320 | 1,320 |
| 1,704 | 2,632 | 2,913 | 4,049 | 5,356 | 4,356 |
| 10,269 | 20,334 | 23,918 | 21,423 | 21,439 | 16,985 |
| 243,376 | 260,880 | 269,001 | 278,343 | 290,552 | 288,631 |
| 6,756 | 5,454 | 7,139 | 6,045 | 6,100 | 11,693 |
| \$ 250,132 | \$ 266,334 | \$ 276,140 | \$ 284,388 | \$ 296,652 | \$ 300,324 |

Sustainability Ratio

Local Property Taxes / Expenditures

100% 100% 100% 100% 100% 100%



Center for Safe and Secure Schools 005

| Program Narrative | Division 2020-2021 Objectives |
|---|---|
| <p>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:</p> <p>Providing campus and District facility safety audits</p> <p>Conducting National Incident Management System Certification Training</p> <p>Conducting Threat Assessment Training</p> <p>Conducting Intruder ology Training</p> <p>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.</p> | 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 meet all financial goals. |

| Division Goals | Prior Year Highlights |
|--|---|
| <p>To provide professional development training around restorative discipline practices and alternative solutions training to address the equity issues in discipline practices in public schools</p> <p>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.</p> <p>Provide technical assistance to schools and school systems in auditing their efforts in maintaining safe and secure schools.</p> <p>Research and apply for additional funds from private and public agencies and foundations to fund its activities and for long-term sustainability and expansion.</p> | <p>Continued liaison position with HCOEM, HC Public Health and Environmental Services, and membership districts.</p> <p>The CSSS offered evidenced based workshops that received excellent reviews in the areas of Restorative Discipline Practices, facilitated the emergency operations development process for HCDE sites have EOPs in place, provided emergency response training for all HCDE administrators and provided safety orientations for all HCDE staff. Applied for and secured a School Safety and security Grant for \$480,000 over a three-year period.</p> |

| HCDE Goals | | | | | General Operating Fund Expenditures by Object | | | | |
|--------------------------|--------|--------|--------|--------|---|--|---------|-----------|---------|
| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 | | | 2018/19 | 2019/20 | 2020/21 |
| X | X | X | X | X | | | Actual | Projected | Budget |
| Personnel Allocations | | | | | | | | | |
| Position | | | 18/19 | 19/20 | 20/21 | | | | |
| Director | | | 1 | 1 | 1 | Payroll399,760418,020416,470 | | | |
| Safety School Specialist | | | 1 | 1 | 1 | Contracted Services43,585263,137138,332 | | | |
| Culture Specialist | | | 2 | 2 | 2 | Supplies & Materials23,32637,96334,200 | | | |
| Grant Manager | | | 0 | 1 | 1 | Other Operating Expenses41,71850,50050,668 | | | |
| Secretary | | | 1 | 0 | 0 | Capital Outlay000 | | | |
| Total | | | 5 | 5 | 5 | Facility Charges16,50916,65714,633 | | | |
| | | | | | Total Budget\$531,898\$786,277\$654,303 | | | | |

| Performance Measures | Actual | Projected | Projected |
|---|---------|-----------|-----------|
| | 2018/19 | 2019/20 | 2020/21 |
| 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 2020-2021

Center Safe & Secure Schools

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

5740 - Local Revenue-Other

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | | 2016-2017 Actual | | 2017-2018 Actual | | 2018-2019 Actual | | 2019-2020 Projected | | 2020-2021 Approved Budget | |
|---------------------|---------|---------------------|---------|---------------------|---------|---------------------|---------|------------------------|---------|---------------------------------|---------|
| \$ | 117,350 | \$ | 502,661 | \$ | 187,830 | \$ | 229,396 | \$ | 572,750 | \$ | 223,200 |
| | - | | - | | - | | - | | - | | - |
| | 117,350 | | 502,661 | | 187,830 | | 229,396 | | 572,750 | | 223,200 |
| | 356,326 | | 144,432 | | 270,679 | | 302,502 | | 213,527 | | 431,103 |
| | 473,676 | | 647,093 | | 458,509 | | 531,898 | | 786,277 | | 654,303 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

6600 - Capital Assets

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 276,175 | 261,890 | 365,476 | 399,760 | 418,020 | 416,470 |
| 137,529 | 334,295 | 46,653 | 43,585 | 263,137 | 138,332 |
| 22,246 | 13,573 | 12,736 | 30,326 | 37,963 | 34,200 |
| 27,730 | 27,122 | 23,082 | 41,718 | 50,500 | 50,668 |
| - | - | - | - | - | - |
| 463,680 | 636,880 | 447,947 | 515,389 | 769,620 | 639,670 |
| 9,996 | 10,213 | 10,562 | 16,509 | 16,657 | 14,633 |
| \$ 473,676 | \$ 647,093 | \$ 458,509 | \$ 531,898 | \$ 786,277 | \$ 654,303 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

25%

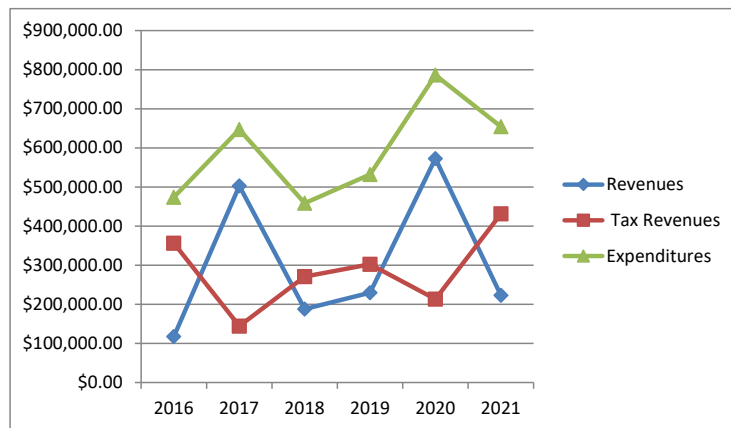
78%

41%

43%

73%

34%



Educator Certification and Professional Advancement 014

| | | | | | | | | | |
|--|--------|--------|--------|--------|--|--|---------------|------------------|---------------|
| Program Narrative | | | | | | Division 2020-2021 Objectives | | | |
| 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. | | | | | | 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 85% 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. N/A | | | |
| Division Goals | | | | | | Prior Year Highlights | | | |
| To provide high quality instruction and support for educators enrolled in our alternative certification programs. | | | | | | ECA earned 100% pass rate on its PPR certification exams and 95% pass rate on all other non-PPR certification exams. The division conducted over 204 hours of candidate observations, provided another 1,920 hours of direct on-site customer services, conducted over 676 hours of teacher program coursework and 402 hours of principal program coursework and support with 99% level of satisfaction. | | | |
| To maintain accreditation and accountability status with Texas Education Agency, and State Board for Educator Certification. | | | | | | | | | |
| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 | | | 2018/19 | 2019/20 | 2020/21 |
| X | X | X | X | X | | | <u>Actual</u> | <u>Projected</u> | <u>Budget</u> |
| Personnel Allocations | | | | | | Payroll | 462,111 | 570,336 | 582,067 |
| | | | | | | Contracted Services | 62,140 | 62,760 | 51,450 |
| | | | | | | Supplies & Materials | 14,826 | 19,700 | 28,785 |
| | | | | | | Other Operating Expenses | 26,670 | 22,568 | 33,006 |
| | | | | | | Facilities Charges | 11,330 | 11,431 | 11,963 |
| | | | | | | Total Budget | \$577,077 | \$686,795 | \$707,271 |
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HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Educator Certification and Professional Advancement

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

5740 - Local Revenue-Other

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 252,270 | \$ 206,289 | \$ 229,348 | \$ 204,520 | \$ 409,210 | \$ 300,045 |
| - | - | - | - | - | - |
| 252,270 | 206,289 | 229,348 | 204,520 | 409,210 | 300,045 |
| 168,018 | 409,677 | 387,209 | 372,557 | 277,585 | 407,226 |
| 420,288 | 615,966 | 616,557 | 577,077 | 686,795 | 707,271 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 298,660 | 488,463 | 508,308 | 462,111 | 570,336 | 582,067 |
| 78,699 | 73,878 | 51,031 | 62,140 | 62,760 | 51,450 |
| 13,320 | 27,441 | 15,969 | 14,826 | 19,700 | 28,785 |
| 13,914 | 10,146 | 24,666 | 26,670 | 22,568 | 33,006 |
| 404,593 | 599,928 | 599,974 | 565,747 | 675,364 | 695,308 |
| 15,695 | 16,038 | 16,583 | 11,330 | 11,431 | 11,963 |
| \$ 420,288 | \$ 615,966 | \$ 616,557 | \$ 577,077 | \$ 686,795 | \$ 707,271 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

60%

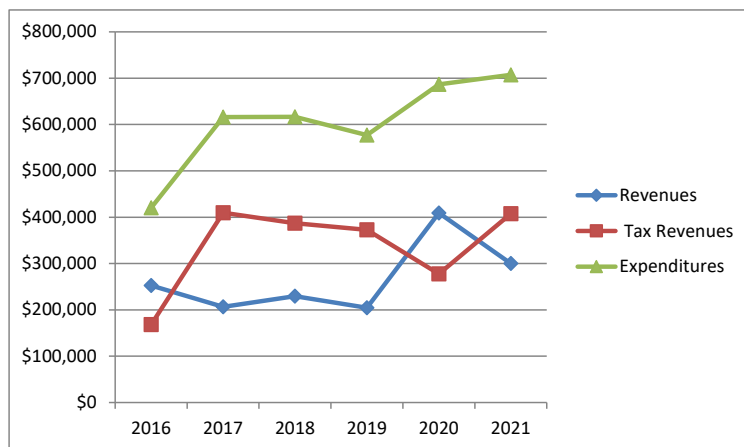
33%

37%

35%

60%

42%



Adult Education – Local 201

| | | | |
|--|--|-----------|---------|
| Program Narrative | Division 2020-2021 Objectives | | |
| 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. | Service Delivery Objective | | |
| | 1. Of our adults with a baseline assessment, 62% will have a progress assessment. | | |
| | Client Satisfaction Objective | | |
| | 2. At least 90% of ABE, ESL, and ASE students surveyed will indicate satisfaction with the program. | | |
| | Compliance Objective | | |
| | 3. 65% of adult students will complete “Beginning Literacy ESL” level by then end of the grant year. | | |
| | Financial Objective | | |
| | 4. Adult Education will be 90% self-sustaining. | | |
| Division Goals | Prior Year Highlights | | |
| To provide literacy services to undereducated adults. | Division served 7,724 students. 165 students obtained their GEDs and 57 % of students gained at least one level in state assessments.675 students completed career pathways instruction involving basic and vocational skills. | | |
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| | | | |
| HCDE Goals | General Operating Fund Expenditures by Object | | |
| Goal 1 X | 2018/19 | 2019/20 | 2020/21 |
| Goal 2 X | Actual | Projected | Budget |
| Goal 3 X | | | |
| Goal 4 X | | | |
| Goal 5 | | | |
| | | | |
| Personnel Allocations* | | | |
| Position | 18/19 | 19/20 | 20/21 |
| Senior Director | 0 | 0 | 1 |
| Director | 1 | 1 | 1 |
| Manager | 4 | 4 | 6 |
| Coordinator | 3 | 4 | 4 |
| Teacher | 35 | 35 | 36 |
| Secretary | 18 | 18 | 17.82 |
| Aide | 9.5 | 9.5 | 10.5 |
| Custodian | 0 | 0 | 0 |
| Maintenance | 2 | 2 | 2 |
| Total | 72.5 | 73.5 | 78.32 |
| Payroll | | | |
| Contracted Services | | | |
| Supplies & Materials | | | |
| Other Operating Expenses | | | |
| Capital Outlay | | | |
| Facility Charges | | | |
| Total Budget | | | |
| This budget is the general fund budget. | | | |
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HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Adult Education-Local

REVENUES

REVENUES - Local, State, and Federal

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 5740 - Local Revenue-Other | \$ - | \$ 500 | \$ - | \$ - | \$ - | \$ - |
| 5890 - State Rev-Shared Services | - | 18,647 | 73,509 | - | 33,072 | - |
| 5990 - Federal Revenue - Indirect Costs | 143,983 | 182,468 | 58,241 | 163,066 | 137,000 | 176,707 |
| | 143,983 | 201,615 | 131,750 | 163,066 | 170,072 | 176,707 |

REVENUES - Tax Revenues

| | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5710 - Local Property Taxes | - | - | - | - | - | - |
| Total REVENUES: | 143,983 | 201,615 | 131,750 | 163,066 | 170,072 | 176,707 |

EXPENDITURES

EXPENDITURES before Facilities

| | | | | | | |
|------------------------------|--------|--------|--------|--------|--------|--------|
| 6100 - Payroll Expenditures | 9,455 | 64,576 | 3,616 | - | - | - |
| 6200 - Contracted Services | 1,492 | 1,852 | 1,500 | 4,454 | 3,566 | 3,566 |
| 6300 - Supplies & Materials | 2,682 | 3,450 | 3,212 | 6,094 | 5,500 | 5,500 |
| 6400 - Other Operating Costs | 6,947 | 5,643 | 5,282 | 8,717 | 19,234 | 19,234 |
| | 20,576 | 75,521 | 13,610 | 19,264 | 28,300 | 28,300 |

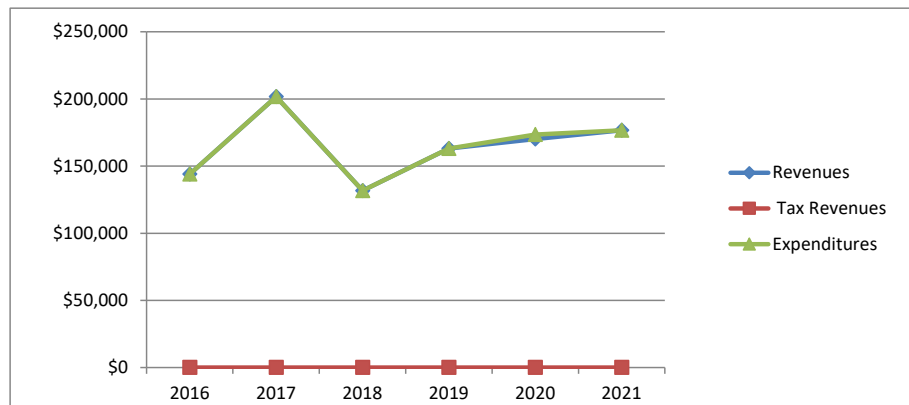
EXPENDITURES - Facilities

| | | | | | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 6487 - Facilities Support Charges | 123,406 | 126,094 | 118,140 | 143,802 | 145,090 | 148,407 |
| Total EXPENDITURES: | \$ 143,983 | \$ 201,615 | \$ 131,750 | \$ 163,066 | \$ 173,390 | \$ 176,707 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

100% 100% 100% 100% 98% 100%



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. CGD focuses broadly on federal, state, local and private grants, including corporate and foundation giving. CGD also assists HCDE divisions in their documentation and acknowledgment of donations received.

Division 2020-2021 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, CGD joined six divisions to submit 92 requests. In collaboration with HCDE divisions, we were awarded over \$83 million. Since September 1998, HCDE has been awarded over \$526 million. CGD was directly involved in more than \$545 million of these awards (\$183 million was the result of competitive requests). We have surpassed half a billion of grant awards for HCDE programs. CGD's work has generated an average of 16.6 million each year which is 30 times the financial support provided by HCDE.

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 |
|--------|--------|--------|--------|--------|
| X | | | X | |

| Personnel Allocations | | | |
|-----------------------|-------|-------|-------|
| Position | 18/19 | 19/20 | 20/21 |
| 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 |
| Total | 6 | 6 | 6 |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|-----------|-----------|-----------|
| | Actual | Projected | Budget |
| Payroll | \$511,571 | 536,564 | 555,958 |
| Contracted Services | 2,475 | 4,400 | 4,400 |
| Supplies & Materials | 22,033 | 23,303 | 21,773 |
| Other Operating Expenses | 11,548 | 18,390 | 20,423 |
| Facility Charges | 11,079 | 11,178 | 10,901 |
| Total Budget | \$558,705 | \$593,835 | \$613,455 |

| Performance Measures | Actual | Projected | Projected |
|-------------------------------------|---------|-----------|-----------|
| | 2018/19 | 2019/20 | 2020/21 |
| % division receiving work from CGD. | 78% | 75% | 75% |
| % satisfied with CGD. | 95% | 90% | 90% |
| % of divisions receiving funding | 56 | 50 | 50 |
| \$ raised compared to HCDE support | \$34.31 | \$40 | \$40 |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Center for Grant Development

REVENUES

REVENUES - Local, State, and Federal

5730 - Local Rev-Other Entities

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 2,275 | \$ 840 | \$ 865 | \$ 2,495 | \$ 1,000 | \$ 1,000 |
| 2,275 | 840 | 865 | 2,495 | 1,000 | 1,000 |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| | | | | | |
|---------|---------|---------|---------|---------|---------|
| 538,264 | 550,078 | 557,303 | 556,210 | 592,835 | 612,455 |
| 540,539 | 550,918 | 558,168 | 558,705 | 593,835 | 613,455 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 480,243 | 492,569 | 503,170 | 511,571 | 536,564 | 555,958 |
| 2,444 | 2,104 | 2,430 | 2,475 | 4,400 | 4,400 |
| 23,191 | 18,657 | 15,406 | 22,033 | 23,303 | 21,773 |
| 8,638 | 10,998 | 9,667 | 11,548 | 18,390 | 20,423 |
| 514,516 | 524,328 | 530,673 | 547,626 | 582,657 | 602,554 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

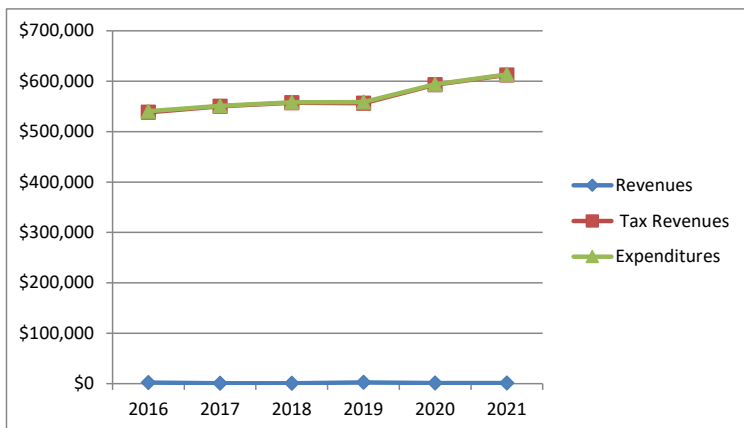
Total **EXPENDITURES**:

| | | | | | |
|------------|------------|------------|------------|------------|------------|
| 26,023 | 26,590 | 27,495 | 11,079 | 11,178 | 10,901 |
| \$ 540,539 | \$ 550,918 | \$ 558,168 | \$ 558,705 | \$ 593,835 | \$ 613,455 |

Sustainability Ratio

Local Property Taxes / Total Expenditures

100% 100% 100% 100% 100% 100%



Research and Evaluation

924

| Program Narrative | Division 2020-2021 Objectives |
|--|---|
| 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 | Service Delivery Objective |
| | 1. REI will log an average 50 deliverables |
| | Client Satisfaction Objective |
| | 2. 90% of REI clients will express satisfaction with services. |
| | Outcomes Objective |
| | 4. More than 20% of REI's deliverables will generate scholarly products and public dissemination of findings. |
| | Financial Objective |
| | 5. The average cost per deliverable will be less than 5% of the division's total expenditures. |
| Division Goals | Prior Year Highlights |
| 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 FY20, REI produced a total of 50 deliverables that included HCDE's Accountability (21), CASE for Kids (8), Head Start evaluation reports and 21 other adhoc deliverables. Each year, REI also works with Technology and Business services to guide divisions' data entry into a Service Delivery database on the portal and reports entities and individuals served for the previous year. |

| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
|--|--------|--------|--------|--------|-------|---|---------------|------------------|---------------|
| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 | | | 2018/19 | 2019/20 | 2020/21 |
| X | X | X | X | X | | | Actual | Projected | Budget |
| Personnel Allocations | | | | | | Payroll | 508,065 | 585,559 | 588,650 |
| Position | | | 18/19 | 19/20 | 20/21 | Contracted Services | 423 | 4,906 | 3,374 |
| Director | | | 1 | 1 | 1 | Supplies & Materials | 22,534 | 30,239 | 32,430 |
| Research Manager | | | 1 | 1 | 1 | Other Operating Expenses | 21,657 | 15,494 | 18,756 |
| Research Coordinator | | | 4 | 4 | 4 | Capital Outlay | 0 | 0 | 0 |
| Secretary | | | 1 | 1 | 1 | Facility Charge | 7,478 | 7,545 | 7,717 |
| Total | | | 7 | 7 | 7 | Total Budget | \$560,157 | \$643,743 | \$650,927 |
| Performance Measures | | | | | | Actual | Projected | Projected | |
| | | | | | | 2018/19 | 2019/20 | 2020/21 | |
| Deliverables per year | | | | | | >50 | >50 | >50 | |
| Percent satisfied | | | | | | 90% | 90% | 90% | |
| Number of deliverables / scholarly products | | | | | | 10 | 10 | 10 | |
| Percent of total expend. of average cost per deliverable | | | | | | <5% | <5% | <5% | |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Research & Evaluation

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|----|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ | 48,644 | \$ 2,002 | \$ 79,249 | \$ 80,786 | \$ 106,688 | \$ 149,500 |
| | 48,644 | 2,002 | 79,249 | 80,786 | 106,688 | 149,500 |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

| | | | | | | |
|--|---------|---------|---------|---------|---------|---------|
| | 457,390 | 567,921 | 511,201 | 479,371 | 537,055 | 501,427 |
| | 506,034 | 569,923 | 590,450 | 560,157 | 643,743 | 650,927 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| | 429,416 | 522,831 | 530,571 | 508,065 | 585,559 | 588,650 |
| | 32,456 | 418 | 2,861 | 423 | 4,906 | 3,374 |
| | 21,683 | 20,065 | 25,324 | 22,534 | 30,239 | 32,430 |
| | 3,505 | 7,222 | 11,647 | 21,657 | 15,494 | 18,756 |
| | 487,060 | 550,536 | 570,403 | 552,679 | 636,198 | 643,210 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

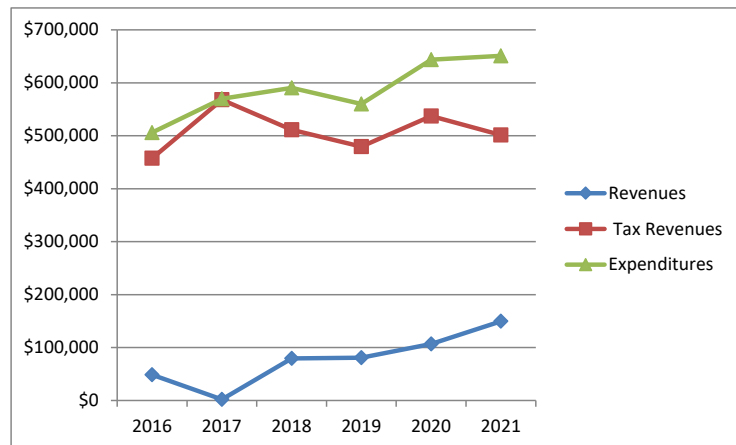
Total EXPENDITURES:

| | | | | | | |
|----|---------|------------|------------|------------|------------|------------|
| | 18,974 | 19,387 | 20,047 | 7,478 | 7,545 | 7,717 |
| \$ | 506,034 | \$ 569,923 | \$ 590,450 | \$ 560,157 | \$ 643,743 | \$ 650,927 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

10% 0% 13% 14% 17% 23%



**TLC - Division Wide
301**

| | | | | | | | | | |
|--|-------------|-------------|-------------|-------------|--|---|------------------|------------------|----------------|
| Program Narrative | | | | | | Division 2020-2021 Objectives | | | |
| <p>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.</p> | | | | | | Service Delivery Objective | | | |
| | | | | | | 1. Teaching and Learning Center (TLC) 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 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 2020-2021 budget year. | | | |
| Division Goals | | | | | | Prior Year Highlights | | | |
| <p>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.</p> <p>The team consists of experienced curriculum directors who work with each individual district and/or campus.</p> <p>One of the principal activities of staff is to conduct workshops and trainings for education professionals in Harris County.</p> | | | | | | <p>TLC provided services to all 25 districts (100%) within Harris County. In addition, 181 other entities were represented at workshops and leadership group meetings. Of the respondents to the e HCDE professional learning evaluation surveys, 96% had satisfaction scores of 3 or above based on a 4-point scale.</p> | | | |
| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
| Goal 1 X | Goal 2 X | Goal 3 X | Goal 4 X | Goal 5 X | | | 2018/19 | 2019/20 | 2020/21 |
| | | | | | | | Actual | Projected | Budget |
| Personnel Allocations | | | | | | Payroll | 213,3884 | 242,564 | 249,440 |
| Position | | | | | | Contracted Services | 16,565 | 10,630 | 12,749 |
| Financial Assistant | | | | | | Supplies & Materials | 7,851 | 7,707 | 9,693 |
| Director | | | | | | Other Operating Expenses | 2,700 | 10,493 | 6,388 |
| Secretary | | | | | | Capital Outlay | 0 | 0 | 0 |
| Total | | | | | | Facilities | 33,100 | 36,647 | 37,484 |
| | | | | | | Total Budget | \$273,810 | \$308,041 | \$315,754 |
| Performance Measures | | | | | | Actual | Projected | Projected | |
| | | | | | | 2018/19 | 2019/20 | 2020/21 | |
| Percentage of Harris County Public School Districts Served | | | | | | 96% | 96%% | 96% | |
| Percent Satisfied | | | | | | 97% | 97% | 97% | |
| Percent implementing or intended to implement concepts/strategies post training. | | | | | | 85% | 98% | 85% | |
| Revenues/Expenditures | | | | | | 72.6% | 70% | 70% | |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

TLC - Division Wide

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | - | - | - | - | - | - |
| 223,460 | 119,670 | 142,563 | 273,810 | 308,041 | 315,754 | |
| Total REVENUES: | 223,460 | 119,670 | 142,563 | 273,810 | 308,041 | 315,754 |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

6600 - Equipment Purchase

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|----------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 171,266 | 63,165 | 65,359 | 213,384 | 242,564 | 249,440 | |
| 869 | 1,586 | 1,745 | 16,565 | 10,630 | 12,749 | |
| 2,425 | 3,177 | 4,379 | 7,851 | 7,707 | 9,693 | |
| 3,765 | 5,623 | 7,207 | 2,700 | 10,493 | 6,388 | |
| - | - | - | - | - | - | |
| 178,324 | 73,551 | 78,690 | 240,500 | 271,394 | 278,270 | |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total EXPENDITURES:

| | | | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| 45,136 | 46,119 | 63,873 | 33,310 | 36,647 | 37,484 | |
| \$ 223,460 | \$ 119,670 | \$ 142,563 | \$ 273,810 | \$ 308,041 | \$ 315,754 | |

Sustainability Ratio

Local Property Taxes / Total Expenditures

100%

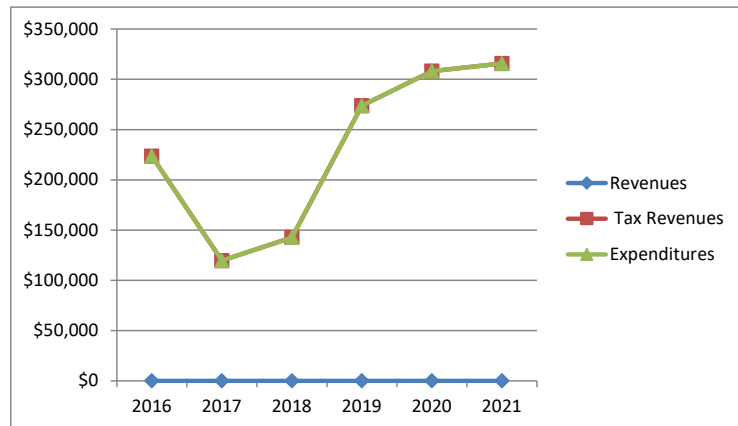
100%

100%

100%

100%

100%



TLC – Digital Education
190

| | | | | | | | | | |
|---|-------------|-------------|-------------|-------------|--|--|------------------|------------------|----------------|
| Program Narrative | | | | | | Division 2020-2021 Objectives | | | |
| Digital Learning and Instructional Technology (DLIT) Division supports HCDE and its clients with integration of technology for the purpose of teaching and learning. | | | | | | Service Delivery Objective | | | |
| DLIT's The Virtual Instructor's Academy of Texas (VIATx) is one of the five entities selected in an RFQ process by Texas Education Agency. | | | | | | 1. The Teaching and Learning Center will provide services to 96% of the public-school districts with Harris County and a minimum of 25 other educational entities. | | | |
| | | | | | | Client Satisfaction Objective | | | |
| | | | | | | 2. 90% of participants will express satisfaction with Core professional development. | | | |
| | | | | | | Outcomes Objective | | | |
| | | | | | | 3. 85% of workshop participants will report implemented or intend to implement learning from the training attended. | | | |
| | | | | | | Financial Objective | | | |
| | | | | | | 4. The Teaching and Learning Center will be 70% self-supporting. | | | |
| Division Goals | | | | | | Prior Year Highlights | | | |
| To provide a high-quality online instructor's training for teachers and administrators virtually. | | | | | | 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 develop new training and information sessions to be presented to teachers and school administrators in Harris County and across the state related to online teaching and learning. | | | | | | The Virtual Instructor's Academy of Texas or VIATx was also one of the two providers selected to offer courses to experienced online teachers | | | |
| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
| Goal 1 X | Goal 2 X | Goal 3 X | Goal 4 X | Goal 5 X | | | 2018/19 | 2019/20 | 2020/21 |
| | | | | | | | Actual | Projected | Budget |
| Personnel Allocations | | | | | | Payroll | 200,108 | 223,102 | 242,902 |
| Position | | | | | | Contracted Services | 3,550 | 60,616 | 48,930 |
| Director | | | | | | Supplies & Materials | 4,709 | 8,126 | 6,990 |
| Instructional Specialist | | | | | | Other Operating Expenses | 14,758 | 114,798 | 12,620 |
| Systems Analyst | | | | | | Capital Outlay | 0 | 0 | 0 |
| | | | | | | Facility Charges | 0 | 0 | 0 |
| | | | | | | Total Budget | \$223,125 | \$406,642 | \$311,442 |
| Total | | | | | | | | | |
| | | | | | | | | | |
| Performance Measures | | | | | | Actual | Projected | Projected | |
| | | | | | | 2018/19 | 2019/20 | 2020/21 | |
| 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% | 82% | 85% | |
| Revenues/Expenditures | | | | | | 70% | 70% | 70-75% | |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Digital Education and Innovation

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 226,976 | \$ 98,500 | \$ 119,200 | \$ 186,977 | \$ 483,919 | \$ 236,000 |
| 226,976 | 98,500 | 119,200 | 186,977 | 483,919 | 236,000 |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| | | | | | |
|---------|---------|---------|---------|---------|---------|
| - | 59,839 | 54,206 | 36,148 | - | 75,442 |
| 226,976 | 158,339 | 173,406 | 223,125 | 483,919 | 311,442 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 190,849 | 149,618 | 163,544 | 200,108 | 223,102 | 242,902 |
| 654 | 1,690 | 1,955 | 3,550 | 60,616 | 48,930 |
| 2,068 | 4,555 | 4,345 | 4,709 | 8,126 | 6,990 |
| 4,377 | 2,476 | 3,562 | 14,758 | 114,798 | 12,620 |
| \$ 197,948 | \$ 158,339 | \$ 173,406 | \$ 223,125 | \$ 406,642 | \$ 311,442 |

Performance Ratio

#

115%

62%

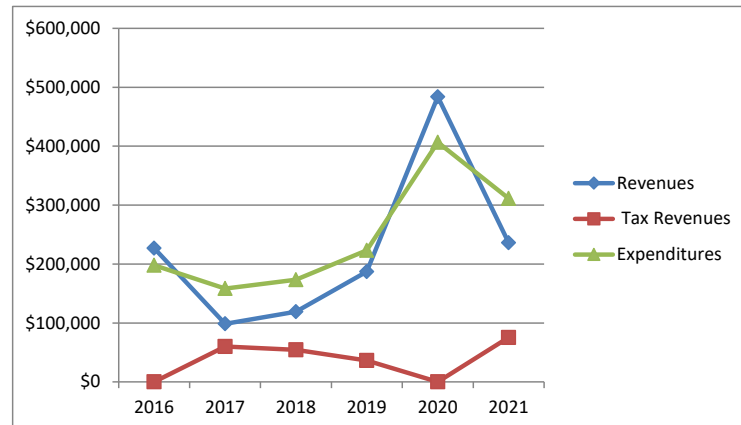
69%

84%

119%

76%

Total Local, Federal, and State Revenues / Total Expenditures



**TLC - Math
302**

Program Narrative

Provide Mathematics professional development and technical assistance to public and private schools.

Division 2020-2021 Objectives

Service Delivery Objective

1. The Teaching and Learning Center core will provide services to 96% of the public-school districts within Harris County and a minimum of 25 other educational entities.

Client Satisfaction Objective

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

Outcomes Objective

3. 85% of workshop participants will report implemented or intend to implement learning from the training attended.

Financial Objective

4. The Teaching and Learning Center will be 70% self-supporting for the 2020-2021 budget 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, 97 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 98% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).

HCDE Goals

| | | | | | |
|------------------------------|--------------|--------------|--------------|-------------|--|
| Goal 1 X | Goal 2 X | Goal 3 X | Goal 4 X | Goal 5 X | |
| Personnel Allocations | | | | | |
| Position | 18/19 | 19/20 | 20/21 | | |
| Secretary | .5 | .5 | .5 | | |
| Director | 1 | 1 | 1 | | |
| | | | | | |
| Total | 1.5 | 1.5 | 1.5 | | |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|----------------|------------------|----------------|
| | Actual | Projected | Budget |
| Payroll | 131,297 | 135,226 | 139,873 |
| Contracted Services | 38,158 | 56,106 | 50,604 |
| Supplies & Materials | 6,213 | 8,587 | 9,550 |
| Other Operating Expenses | 17,710 | 17,301 | 21,840 |
| Total Budget | \$193,379 | \$217,220 | \$221,867 |

Performance Measures

| | Actual | Projected | Projected |
|--|----------------|------------------|------------------|
| | 2018/19 | 2019/20 | 2020/21 |
| % of Districts/Entities served | 100% | 96% | 96% |
| % of Clients Satisfied | 96.8% | 90% | 90% |
| % of participants implemented or intend to implement | 97.3% | 85% | 85% |
| % self sufficiency | 72.6% | 70% | 70% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

TLC - Math

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

5740 - Local Revenue-Other

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|----|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ | 147,286 | \$ 155,527 | \$ 133,268 | \$ 178,737 | \$ 186,150 | \$ 168,000 |
| | - | - | - | - | - | - |
| | 147,286 | 155,527 | 133,268 | 178,737 | 186,150 | 168,000 |
| | 78,393 | 54,658 | 81,895 | 14,642 | 31,070 | 53,867 |
| | 225,678 | 210,185 | 215,163 | 193,379 | 217,220 | 221,867 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

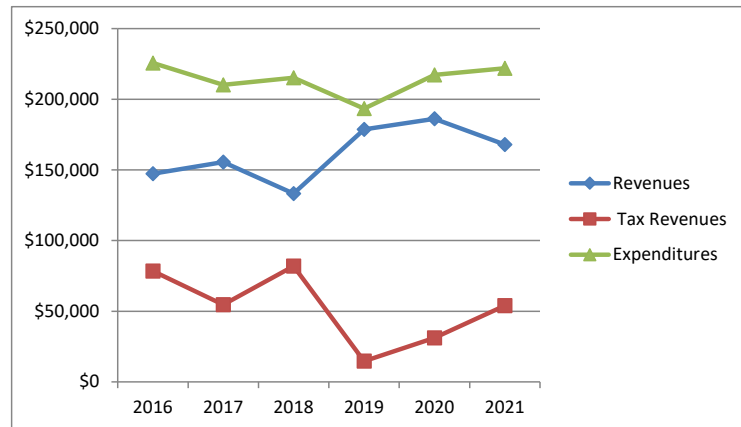
Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 156,717 | 137,003 | 141,200 | 131,297 | 135,226 | 139,873 |
| 47,808 | 48,673 | 42,124 | 38,158 | 56,106 | 50,604 |
| 10,866 | 6,092 | 6,427 | 6,213 | 8,587 | 9,550 |
| 10,288 | 18,417 | 25,502 | 17,710 | 17,301 | 21,840 |
| \$ 225,678 | \$ 210,185 | \$ 215,253 | \$ 193,379 | \$ 217,220 | \$ 221,867 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

65% 74% 62% 92% 86% 76%



**TLC - Science
303**

Program Narrative

Provides science professional development and technical assistance to public and private schools.

Division 2020-2021 Objectives

Service Delivery Objective

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

Client Satisfaction Objective

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

Outcomes Objective

3. 85% of workshop participants will report implementing learning from the training attended.

Financial Objective

4. The Teaching and Learning Center will be 70% self-supporting for the 2020-2021 budget 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, 103 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).

HCDE Goals

| | | | | | |
|------------------------------|--------------|--------------|--------------|-------------|--|
| Goal1 X | Goal 2 X | Goal 3 X | Goal 4 X | Goal 5 X | |
| Personnel Allocations | | | | | |
| Position | 18/19 | 19/20 | 20/21 | | |
| Director | .5 | .5 | .5 | | |
| Secretary | .25 | .25 | .25 | | |
| Total | .75 | .75 | .75 | | |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|----------------|------------------|----------------|
| | Actual | Projected | Budget |
| Payroll | 71,549 | 78,484 | 70,586 |
| Contracted Services | 7,995 | 6,640 | 7,300 |
| Supplies & Materials | 6,596 | 12,213 | 11,800 |
| Other Operating Expenses | 7,238 | 12,370 | 11,840 |
| Total Budget | \$93,378 | \$109,707 | \$101,526 |

| Performance Measures | Actual 2018/19 | Projected 2019/20 | Projected 2020/21 |
|--|---------------------------|------------------------------|------------------------------|
| Percentage of Harris County Public School Districts Served | 100% | 96% | 96% |
| Percent Satisfied | 96.8% | 90% | 90% |
| Percent implementing or intended to implement concepts/strategies post training. | 97.3% | 85% | 85% |
| Revenues/Expenditures | 72.6% | 70% | 70% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

TLC - Science

REVENUES

REVENUES - Local, State, and Federal

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 5720 - Local Rev-Schl Districts | \$ 44,247 | \$ 45,015 | \$ 42,662 | \$ 64,535 | \$ 91,000 | \$ 97,000 |
| 5740 - Local Revenue-Other | 30 | - | - | - | - | - |
| 5790 - Local Rev-Local Grants | - | - | - | - | - | - |
| | 44,277 | 45,015 | 42,662 | 64,535 | 91,000 | 97,000 |

REVENUES - Tax Revenues

| | | | | | | |
|-----------------------------|---------------|----------------|----------------|---------------|----------------|----------------|
| 5710 - Local Property Taxes | 42,814 | 111,141 | 112,015 | 28,843 | 18,707 | 4,526 |
| Total REVENUES: | 87,091 | 156,156 | 154,677 | 93,378 | 109,707 | 101,526 |

EXPENDITURES

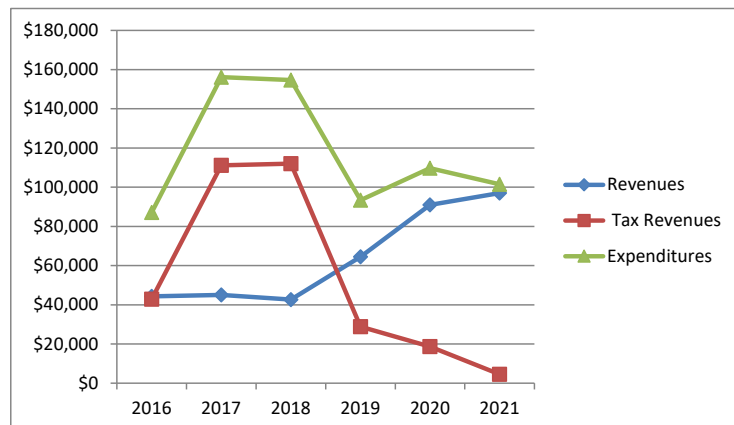
EXPENDITURES before Facilities

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 6100 - Payroll Expenditures | 76,859 | 136,349 | 140,536 | 71,549 | 78,484 | 70,586 |
| 6200 - Contracted Services | 1,814 | 7,518 | 2,357 | 7,995 | 6,640 | 7,300 |
| 6300 - Supplies & Materials | 3,605 | 3,503 | 1,279 | 6,596 | 12,213 | 11,800 |
| 6400 - Other Operating Costs | 4,813 | 8,786 | 10,505 | 7,238 | 12,370 | 11,840 |
| Total EXPENDITURES: | \$ 87,091 | \$ 156,156 | \$ 154,677 | \$ 93,378 | \$ 109,707 | \$ 101,526 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

51% 29% 28% 69% 83% 96%



TLC - Bilingual 304

| | | | | | | | | | |
|---|--------|--------|--------|--------|--|---|------------------|------------------|---------------|
| Program Narrative | | | | | | Division 2020-2021 Objectives | | | |
| To provide Professional Development and Technical Assistance to Bilingual/ESL Districts and private schools. | | | | | | Service Delivery Objective | | | |
| | | | | | | 1. The Teaching and Learning Center will provide services to 96% of the public-school districts with Harris County and a minimum of 25 other educational entities. | | | |
| | | | | | | Client Satisfaction Objective | | | |
| | | | | | | 2. 90% of participants will express satisfaction with Core professional development. | | | |
| | | | | | | Outcomes Objective | | | |
| | | | | | | 3. 85% of workshop participants will report implementing learning from the training attended. | | | |
| | | | | | | Financial Objective | | | |
| | | | | | | 4. The Teaching and Learning Center will be 70% self-supporting for the 20-21 budget year. | | | |
| Division Goals | | | | | | Prior Year Highlights | | | |
| The Teaching and Learning Center (TLC) division provides educators with exemplary professional development and instructional support. | | | | | | The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 171 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction). | | | |
| The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. | | | | | | | | | |
| One of the principal activities of staff is to conduct workshops and training for educational professionals in Harris County. | | | | | | | | | |
| n | | | | | | | | | |
| | | | | | | | | | |
| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 | | | 201/18 | 2019/20 | 2020/21 |
| X | X | X | X | X | | | <u>Actual</u> | <u>Projected</u> | <u>Budget</u> |
| Personnel Allocations | | | | | | Payroll | 61,736 | 65,001 | 67,952 |
| Position | | 18/19 | 19/20 | 20/21 | | Contracted Services | 23,538 | 49,962 | 49,962 |
| Clerical | | .25 | .25 | .25 | | Supplies & Materials | 7,330 | 23,122 | 23,121 |
| Director | | .30 | .50 | .50 | | Other Operating Expenses | 6,500 | 15,235 | 15,235 |
| | | | | | | Capital Outlay | 0 | 0 | 0 |
| Total | | .75 | .75 | .75 | | Total Budget | \$99,105 | \$153,320 | \$156,270 |
| | | | | | | | | | |
| Performance Measures | | | | | | Actual | Projected | Projected | |
| | | | | | | 2018/19 | 2019/20 | 2020/21 | |
| 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. | | | | | | 85% | 85% | 90% | |
| Revenues/Expenditures | | | | | | 70% | 70% | 55% | |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

TLC - Bilingual Education

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts
5740 - Local Revenue-Other

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ | 11,130 | \$ 19,525 | \$ 49,775 | \$ 77,660 | \$ 85,000 | \$ 77,000 |
| | - | - | - | - | - | - |
| | 11,130 | 19,525 | 49,775 | 77,660 | 85,000 | 77,000 |
| | 40,374 | 98,125 | 65,859 | 21,445 | 68,320 | 79,270 |
| Total REVENUES: | 51,504 | 117,650 | 115,634 | 99,105 | 153,320 | 156,270 |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures
6200 - Contracted Services
6300 - Supplies & Materials
6400 - Other Operating Costs

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|----------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| | 38,843 | 60,651 | 57,781 | 61,736 | 65,001 | 67,952 |
| | 5,700 | 37,123 | 44,150 | 23,538 | 49,962 | 49,962 |
| | 3,142 | 7,986 | 7,415 | 7,330 | 23,122 | 23,121 |
| | 3,818 | 11,890 | 6,288 | 6,500 | 15,235 | 15,235 |
| Total EXPENDITURES: | \$ 51,504 | \$ 117,650 | \$ 115,634 | \$ 99,105 | \$ 153,320 | \$ 156,270 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

22%

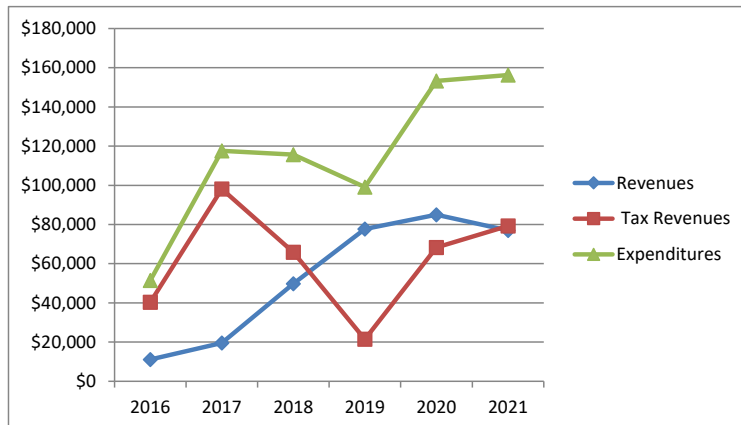
17%

43%

78%

55%

49%



**TLC - English Language Arts
307**

| | |
|---|---|
| Program Narrative | Division 2020-2021 Objectives |
| To provide summer mini conference to improve instructional delivery in the areas of elementary education, special education, behavior and ELLS and gifted and talented. | Service Delivery Objective |
| | 1. The Teaching and Learning Center core will provide services to 96% of the public-school districts within Harris County and a minimum of 25 other educational entities. |
| | Client Satisfaction Objective |
| | 2. 95% of participants will express satisfaction with Core professional development. |
| | Outcomes Objective |
| | 3. 85% of workshop participants will report implementing learning from the training attended. |
| | Financial Objective |
| | 4. The Teaching and Learning Center will be 70% self-supporting for the 20-21 school year. |
| Division Goals | Prior Year Highlights |
| The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. | The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 103 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction |
| The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. | |
| One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County. | |

| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-----------|-----------|-----------|--------|--|---|---------|-----------|---------|----------|-------|-------|-------|----------|-----|-----|-----|-----------|-----|-----|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|-------|-----|-----|-----|---------|---------|---------|---------|
| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 | | | 2018/19 | 2019/20 | 2020/21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| X | X | X | X | X | | | Actual | Projected | Budget | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table><tr><th colspan="4">Personnel Allocations</th></tr><tr><th>Position</th><th>18/19</th><th>19/20</th><th>20/21</th></tr><tr><td>Director</td><td>.55</td><td>.55</td><td>.55</td></tr><tr><td>Secretary</td><td>.65</td><td>.65</td><td>.65</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>Total</td><td>1.2</td><td>1.1</td><td>1.1</td></tr></table> | | | | | | Personnel Allocations | | | | Position | 18/19 | 19/20 | 20/21 | Director | .55 | .55 | .55 | Secretary | .65 | .65 | .65 | | | | | | | | | | | | | | | | | | | | | Total | 1.2 | 1.1 | 1.1 | Payroll | 102,359 | 100,800 | 104,949 |
| | | | | | | Personnel Allocations | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | Position | 18/19 | 19/20 | 20/21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | Director | .55 | .55 | .55 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | Secretary | .65 | .65 | .65 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 1.2 | 1.1 | 1.1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contracted Services | 60,541 | 54,360 | 29,132 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Supplies & Materials | 16,806 | 10,757 | 23,757 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Operating Expenses | 10,181 | 24,972 | 37,200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Outlay | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Budget | \$189,577 | \$190,889 | \$195,038 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Performance Measures | | Actual | Projected | Projected |
|--|--|---------|-----------|-----------|
| | | 2018/19 | 2019/20 | 2020/21 |
| Districts/entities served | | 96% | 96% | 96% |
| Client satisfaction | | 96.8% | 90% | 90% |
| Clients reporting implementation of learning | | 97.3% | 85% | 85% |
| % self-sufficiency | | 72.6% | 70% | 70% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

TLC - English Language Arts

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

5740 - Local Revenue-Other

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | | 2016-2017 Actual | | 2017-2018 Actual | | 2018-2019 Actual | | 2019-2020 Projected | | 2020-2021 Approved Budget | |
|---------------------|---------|---------------------|---------|---------------------|---------|---------------------|---------|------------------------|---------|---------------------------------|---------|
| \$ | 112,799 | \$ | 105,370 | \$ | 119,400 | \$ | 210,415 | \$ | 155,000 | \$ | 104,500 |
| | - | | - | | - | | - | | - | | - |
| | 112,799 | | 105,370 | | 119,400 | | 210,415 | | 155,000 | | 104,500 |
| | 42,552 | | 21,419 | | 34,804 | | - | | 35,889 | | 90,538 |
| | 155,351 | | 126,789 | | 154,204 | | 210,415 | | 190,889 | | 195,038 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 87,226 | 68,467 | 70,583 | 102,359 | 100,800 | 104,949 |
| 39,635 | 29,576 | 62,541 | 60,231 | 54,360 | 29,132 |
| 15,028 | 12,241 | 13,088 | 16,806 | 10,757 | 23,757 |
| 13,463 | 16,505 | 7,992 | 10,181 | 24,972 | 37,200 |
| \$ 155,351 | \$ 126,789 | \$ 154,204 | \$ 189,577 | \$ 190,889 | \$ 195,038 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

73%

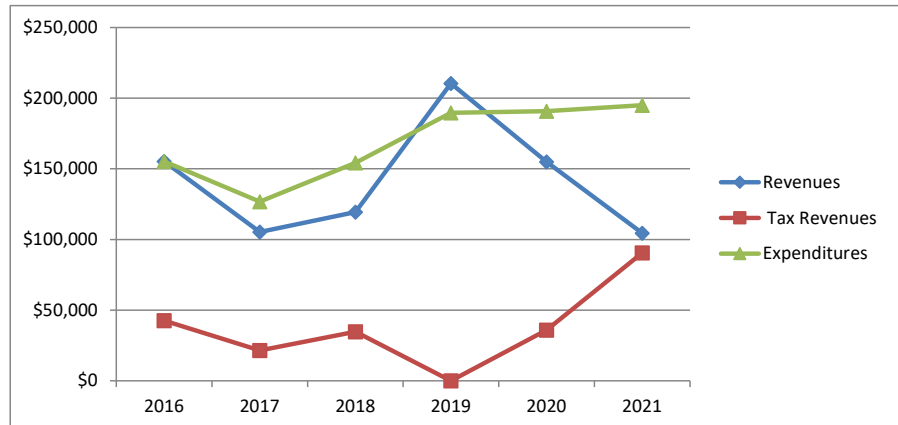
83%

77%

111%

81%

54%



**TLC - Social Studies
308**

| Program Narrative | Division 2020-2021 Objectives |
|---|--|
| 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 96% of the public-school districts within Harris County and a minimum of 25 other educational entities. Client Satisfaction Objective 2. 90% of participants will express satisfaction with Core professional development. Outcomes Objective 3. 85% of workshop participants will report implemented or intend to implement learning from the training attended. Financial Objective 4. The Teaching and Learning Center will be 70% self-supporting for the 2020-2021 budget year |

| Division Goals | Prior Year Highlights |
|--|---|
| The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County. | The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 103 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction). |

| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
|--|-------------|-------------|-------------|-------------|--|---|--------------------------|-----------------------------|--------------------------|
| Goal 1 X | Goal 2 X | Goal 3 X | Goal 4 X | Goal 5 X | | | 2018/19 <u>Actual</u> | 2019/20 <u>Projected</u> | 2020/21 <u>Budget</u> |
| Personnel Allocations | | | | | | Payroll | 21,606 | 31,833 | 32,287 |
| Position | | | | | | Contracted Services | 2,855 | 6,500 | 6,500 |
| Director | | | | | | Supplies & Materials | 2,791 | 9,100 | 9,100 |
| Secretary | | | | | | Other Operating Expenses | 1,633 | 5,635 | 5,635 |
| | | | | | | Capital Outlay | 0 | 0 | 0 |
| | | | | | | Total Budget | \$28,885 | \$53,068 | \$53,522 |
| Total | | | | | | | | | |
| | | | | | | | | | |
| Performance Measures | | | | | | Actual 2018/19 | Projected 2019/20 | Projected 2020/21 | |
| 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. | | | | | | 85% | 85% | 85% | |
| Revenues/Expenditures | | | | | | 72.6% | 70% | 70% | |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

TLC - Social Studies

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

5740 - Local Revenue-Other

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | | 2016-2017 Actual | | 2017-2018 Actual | | 2018-2019 Actual | | 2019-2020 Projected | | 2020-2021 Approved Budget | |
|---------------------|--------|---------------------|--------|---------------------|--------|---------------------|--------|------------------------|--------|---------------------------------|--------|
| \$ | 10,705 | \$ | 19,539 | \$ | 6,755 | \$ | 42,143 | \$ | 47,900 | \$ | 22,000 |
| | - | | - | | - | | - | | - | | - |
| | 10,705 | | 19,539 | | 6,755 | | 42,143 | | 47,900 | | 22,000 |
| | 6,153 | | 58,952 | | 68,696 | | - | | 5,168 | | 31,522 |
| | 16,858 | | 78,491 | | 75,451 | | 42,143 | | 53,068 | | 53,522 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

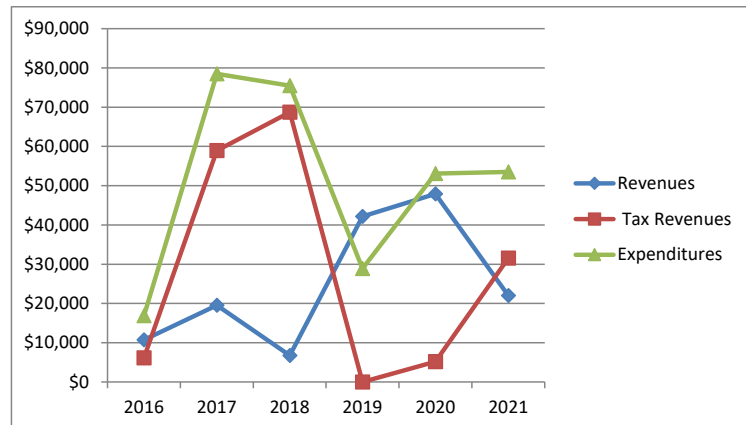
Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 12,809 | 65,092 | 67,138 | 21,606 | 31,833 | 32,287 |
| 2,000 | 9,280 | 8,155 | 2,855 | 6,500 | 6,500 |
| 1,859 | 2,530 | 53 | 2,791 | 9,100 | 9,100 |
| 190 | 1,589 | 105 | 1,633 | 5,635 | 5,635 |
| \$ 16,858 | \$ 78,491 | \$ 75,451 | \$ 28,885 | \$ 53,068 | \$ 53,522 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

64% 25% 9% 146% 90% 41%



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 2020-2021 Objectives

Service Delivery Objective

1. The Teaching and Learning Center core will provide services to 96% of the public-school districts within Harris County and a minimum of 25 other educational entities.

Client Satisfaction Objective

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

Outcomes Objective

3. 85% of workshop participants will report implemented or intend to implement learning from the training attended.

Financial Objective

4. The Teaching and Learning Center will be 70% self-supporting for the 2020-2021 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, 103 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction)

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 |
|--------|--------|--------|--------|--------|
| X | X | X | X | X |

| Personnel Allocations | | | |
|-----------------------|-------|-------|-------|
| Position | 18/19 | 19/20 | 20/21 |
| Director | .5 | .5 | .5 |
| Secretary | .25 | .25 | .25 |
| | | | |
| Total | 0.75 | 0.75 | 0.75 |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|-----------|-----------|-----------|
| | Actual | Projected | Budget |
| Payroll | 43,109 | 51,229 | 48,807 |
| Contracted Services | 53,894 | 62,700 | 62,700 |
| Supplies & Materials | 6,532 | 10,029 | 11,200 |
| Other Operating Expenses | 11,576 | 21,971 | 20,800 |
| Capital Outlay | 0 | 0 | 0 |
| Total Budget | \$115,111 | \$145,929 | \$143,507 |

| Performance Measures | Actual | Projected | Projected |
|--|---------|-----------|-----------|
| | 2018/19 | 2019/20 | 2020/21 |
| Percentage of Harris County Public School Districts Served | 100% | 96% | 96% |
| Percent Satisfied | 100% | 96% | 96% |
| Percent implementing or intended to implement concepts/strategies post training. | 96.8% | 90% | 90% |
| Revenues/Expenditures | 97.3% | 85% | 85% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

TLC - EC Winter Conference

REVENUES

REVENUES - Local, State, and Federal

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 5720 - Local Rev-Schl Districts | \$ 91,367 | \$ 79,465 | \$ 78,480 | \$ 77,320 | \$ 80,000 | \$ 85,000 |
| 5730 - Local Rev-Other Entities | 6,575 | 8,110 | 5,750 | 9,910 | 20,000 | - |
| 5740 - Local Revenue-Other | 2,300 | 500 | 2,430 | 500 | - | - |
| | 100,242 | 88,075 | 86,660 | 87,730 | 100,000 | 85,000 |

REVENUES - Tax Revenues

| | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5710 - Local Property Taxes | 50,030 | 104,890 | 109,382 | 27,381 | 61,747 | 58,507 |
| Total REVENUES: | 150,271 | 192,965 | 196,042 | 115,111 | 161,747 | 143,507 |

EXPENDITURES

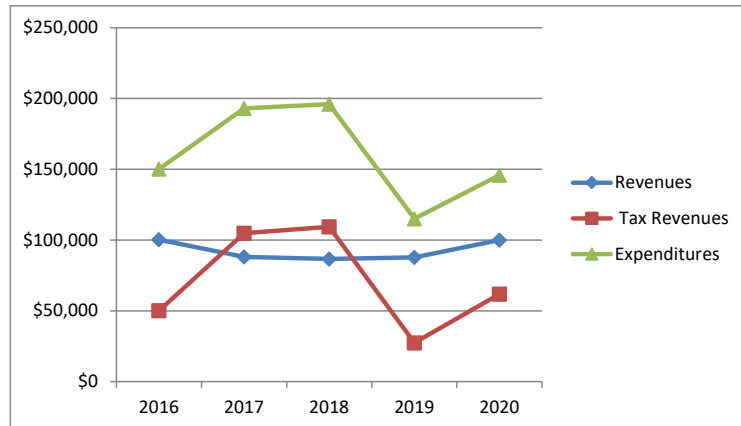
EXPENDITURES before Facilities

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 6100 - Payroll Expenditures | 59,978 | 103,808 | 106,449 | 43,109 | 51,229 | 48,807 |
| 6200 - Contracted Services | 52,391 | 51,610 | 56,641 | 53,894 | 62,700 | 62,700 |
| 6300 - Supplies & Materials | 12,717 | 11,914 | 10,885 | 6,532 | 10,029 | 11,200 |
| 6400 - Other Operating Costs | 25,186 | 25,663 | 22,067 | 11,576 | 21,971 | 20,800 |
| Total EXPENDITURES: | \$ 150,271 | \$ 192,995 | \$ 196,042 | \$ 115,111 | \$ 145,929 | \$ 143,507 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

67% 46% 44% 76% 69% 59%



TLC - 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 2020-2021 Objectives

Service Delivery Objective

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

Client Satisfaction Objective

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

Outcomes Objective

3. 85% of workshop participants will report implemented or intend to implement learning from the training attended.

Financial Objective

4. The Teaching and Learning Center will be 70% self-supporting for the 2020-20221 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, 103 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 |
|-----------------------|--------|--------|--------|--------|
| X | X | | | |
| Personnel Allocations | | | | |
| Position | 16/17 | 19/20 | 18/19 | |
| Director | .50 | .50 | .50 | |
| Secretary | .50 | .50 | .50 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | 1 | 1 | 1 | |

General Operating Fund Expenditures by Object

| | 2016/17 | 2019/20 | 2018/19 |
|--------------------------|-----------|-----------|-----------|
| | Actual | Projected | Budget |
| Payroll | 80,040 | 111,741 | 110,540 |
| Contracted Services | 11,238 | 13,285 | 18,585 |
| Supplies & Materials | 9,176 | 7,210 | 7,610 |
| Other Operating Expenses | 35,644 | 35,419 | 29,819 |
| Facility Charges | 3,011 | 132 | 0 |
| Total Budget | \$139,109 | \$167,887 | \$166,554 |

| Performance Measures | Actual | Projected | Projected |
|--|---------|-----------|-----------|
| | 2018/19 | 2019/20 | 2020/21 |
| % of Districts/Entities served | 100% | 96% | 96% |
| % of Clients Satisfied | 96.8% | 96% | 96% |
| % of participants implemented or intend to implement | 97.3% | 85% | 85% |
| % self sufficiency | 72.6% | 70-75% | 70-75% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Scholastic Arts

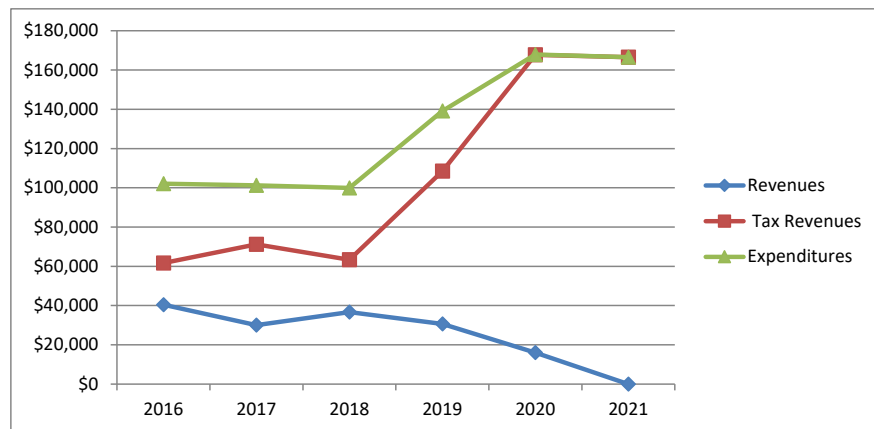
| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| REVENUES | | | | | | |
| REVENUES - Local, State, and Federal | | | | | | |
| 5730 - Local Rev-Other Entities | \$ 40,449 | \$ 735 | \$ 36,623 | \$ 28,920 | \$ 10,000 | \$ - |
| 5740 - Local Revenue-Other | - | 29,262 | - | 1,705 | 6,000 | - |
| | 40,449 | 29,997 | 36,623 | 30,625 | 16,000 | - |
| REVENUES - Tax Revenues | | | | | | |
| 5710 - Local Property Taxes | 61,666 | 71,190 | 63,308 | 108,484 | 167,707 | 166,554 |
| Total REVENUES: | 102,115 | 101,187 | 99,931 | 139,109 | 183,707 | 166,554 |

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| EXPENDITURES | | | | | | |
| EXPENDITURES before Facilities | | | | | | |
| 6100 - Payroll Expenditures | 62,382 | 53,567 | 55,657 | 80,040 | 111,741 | 110,540 |
| 6200 - Contracted Services | 7,500 | 11,610 | 7,890 | 11,238 | 13,385 | 18,585 |
| 6300 - Supplies & Materials | 3,918 | 5,894 | 3,994 | 9,176 | 7,210 | 7,610 |
| 6400 - Other Operating Costs | 23,850 | 25,553 | 27,672 | 35,644 | 35,419 | 29,819 |
| | 97,650 | 96,624 | 95,213 | 136,098 | 167,755 | 166,554 |
| EXPENDITURES - Facilities | | | | | | |
| 6487 - Facilities Support Charges | 4,465 | 4,563 | 4,718 | 3,011 | 132 | - |
| Total EXPENDITURES: | 102,115 | 101,187 | 99,931 | 139,109 | 167,887 | 166,554 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

40% 30% 37% 22% 10% 0%



TLC - Special Education

313

Program Narrative

To provide staff development and training for K-12 teachers working with students with disabilities. The content and training provided reflects legislative mandates and best practices in special education.

Division 2020-2021 Objectives

Service Delivery Objective

1. The Teaching and Learning Center core will provide services to 96% of the public-school districts within Harris County and a minimum of 25 other educational entities.

Client Satisfaction Objective

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

Outcomes Objective

3. 85% of workshop participants will report implemented or intend to implement learning from the training attended.

Financial Objective

4. The Teaching and Learning Center will be 70% self-supporting for the 2020-2021 budget 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, 103 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 |
|--------|--------|--------|--------|--------|
| X | X | X | X | X |

| Personnel Allocations | | | |
|-----------------------|-------|-------|-------|
| Position | 18/19 | 19/20 | 20/21 |
| Director | .5 | .5 | .5 |
| Secretary | .25 | .25 | .25 |
| | | | |
| | | | |
| Total | .75 | .75 | .75 |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|----------|-----------|----------|
| | Actual | Projected | Budget |
| Payroll | 60,805 | 65,005 | 67,952 |
| Contracted Services | 3,900 | 8,575 | 8,575 |
| Supplies & Materials | 1,665 | 1,277 | 1,277 |
| Other Operating Expenses | 829 | 2,704 | 2,704 |
| Capital Outlay | 0 | 0 | 0 |
| Total Budget | \$67,199 | \$77,561 | \$80,508 |

| Performance Measures | Actual | Projected | Projected |
|--|---------|-----------|-----------|
| | 2018/19 | 2019/20 | 2020/21 |
| % of Districts/Entities served | 100% | 96% | 96% |
| % of Clients Satisfied | 96.8% | 90% | 96% |
| % of participants implemented or intend to implement | 97.3% | 85% | 85% |
| % self sufficiency | 72.6% | 70-75% | 70-75% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

TLC - Special Education

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

5790 - Local Rev-Local Grants

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 8,340 | \$ 68,418 | \$ 52,605 | \$ 66,393 | \$ 69,000 | \$ 77,000 |
| - | - | - | - | - | - |
| 8,340 | 68,418 | 52,605 | 66,393 | 69,000 | 77,000 |
| 15,168 | 394 | 12,130 | 806 | 8,561 | 3,508 |
| 23,508 | 68,812 | 64,735 | 67,199 | 77,561 | 80,508 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

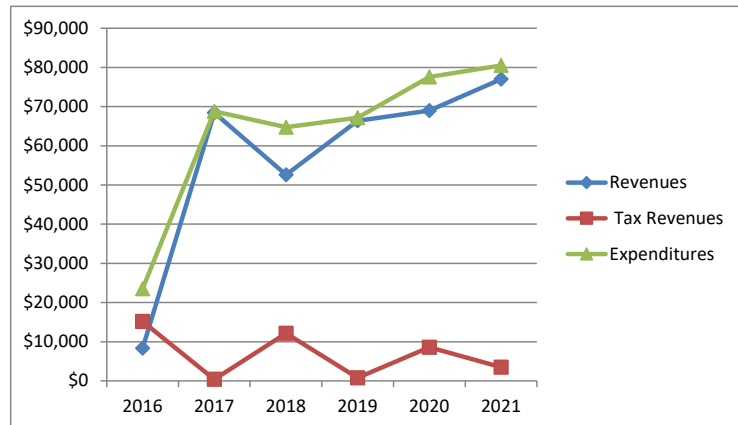
Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 21,387 | 62,724 | 59,171 | 60,805 | 65,005 | 67,952 |
| 800 | 3,000 | 4,300 | 3,900 | 8,575 | 8,575 |
| 1,003 | 899 | 437 | 1,665 | 1,277 | 1,277 |
| 318 | 2,189 | 826 | 829 | 2,704 | 2,704 |
| \$ 23,508 | \$ 68,812 | \$ 64,734 | \$ 67,199 | \$ 77,561 | \$ 80,508 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

35% 99% 81% 99% 89% 96%



TLC - Speaker Series
314

Program Narrative

To provide educators with an instructional leadership series featuring nationally recognized educational leaders who will provide training on current research and timely trends. Legal issues as well as guidance on state assessment changes have also been included.

Division 2020-2021 Objectives

Service Delivery Objective

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

Client Satisfaction Objective

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

Outcomes Objective

3. 85% of workshop participants will report implemented or intend to implement learning from the training attended.

Financial Objective

4. The Teaching and Learning Center will be 70% self-supporting for the 2020-2021 budget 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 educational. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.

Prior Year Highlights

The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 103 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).

HCDE Goals

| | | | | | |
|-----------------------|-------------|-------------|-------------|-------------|--|
| Goal 1 X | Goal 2 X | Goal 3 X | Goal 4 X | Goal 5 X | |
| Personnel Allocations | | | | | |
| Position | 18/19 | 19/20 | 20/21 | | |
| Director | .25 | .45 | .45 | | |
| Secretary | .30 | .30 | .30 | | |
| | | | | | |
| Total | .55 | .75 | .75 | | |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|-----------|-----------|-----------|
| | Actual | Projected | Budget |
| Payroll | 40,730 | 47,961 | 44,176 |
| Contracted Services | 152,676 | 83,970 | 79,870 |
| Supplies & Materials | 16,229 | 16,900 | 16,900 |
| Other Operating Expenses | 14,311 | 10,990 | 15,050 |
| Total Budget | \$223,944 | \$159,821 | \$155,996 |

| Performance Measures | Actual 2018/19 | Projected 2019/20 | Projected 2020/21 |
|--|-------------------|----------------------|----------------------|
| Percentage of Harris County Public School Districts Served | 100% | 96% | 96% |
| Percent Satisfied | 96.8% | 90% | 90% |
| Percent implementing or intended to implement concepts/strategies post training. | 97.3% | 85% | 85% |
| Revenues/Expenditures | 72.6% | 70% | 70% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

TLC - Speaker Series

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 113,951 | \$ 104,883 | \$ 87,291 | \$ 243,950 | \$ 143,970 | \$ 170,400 |
| - | 53,825 | 23,251 | - | 31,669 | - |
| 113,951 | 158,708 | 110,542 | 243,950 | 175,639 | 170,400 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 31,154 | 70,894 | 73,542 | 40,730 | 47,961 | 44,176 |
| 44,681 | 68,332 | 23,800 | 152,676 | 83,970 | 79,870 |
| 6,244 | 11,549 | 6,785 | 16,229 | 16,900 | 16,900 |
| 7,419 | 7,933 | 6,415 | 14,311 | 10,990 | 15,050 |
| \$ 89,499 | \$ 158,708 | \$ 110,542 | \$ 223,944 | \$ 159,821 | \$ 155,996 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

127%

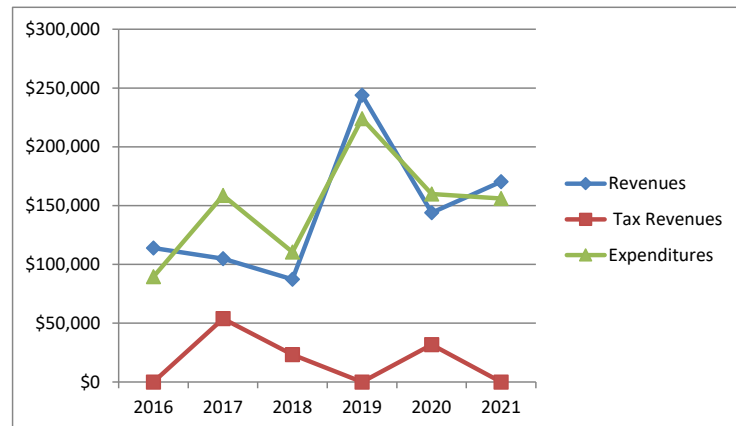
66%

79%

109%

90%

109%



**Chief of Staff
094**

| | |
|---|--|
| Program Narrative | Division 2020-2021 Objectives |
| The Chief of Staff oversees and supervises Case for Kids, while providing support to the County School Superintendent | Service Delivery Objective 1. The Division Directors under my supervision will receive an average of four formal visits from me during the year. Client Satisfaction Objective 2. 100% of division directors, managers, and supervisors receiving support from me will be satisfied. Outcomes Objective 3. 100% of achievement in this area. Financial Objective 4. 100% of divisions under my supervision will meet their financial accountability objectives. |
| Division Goals | Prior Year Highlights |
| To ensure successful delivery of programs and services under CASE for Kids. | Improved relationships with local governmental entities. |

| | | | | | | | | | |
|---------------------------------------|-------------|-------------|-------------|-------------|--------------|--|------------------|------------------|----------------|
| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
| Goal 1 X | Goal 2 X | Goal 3 X | Goal 4 X | Goal 5 X | | | 2018/19 | 2018/19 | 2020/21 |
| | | | | | | | Actual | Projected | Budget |
| Personnel Allocations | | | | | | Payroll | 250,734 | 260,741 | 271,179 |
| Position | | | | | 18/19 | Contracted Services | 457 | 500 | 500 |
| Chief of Staff | | | | | 1 | Supplies & Materials | 7,912 | 709 | 709 |
| Public Information and Policy Officer | | | | | 1 | Other Operating Expenses | 5,209 | 4,690 | 4,690 |
| | | | | | | Capital Outlay | 0 | 0 | 0 |
| | | | | | | Facility Charges | 4,727 | 4,769 | 4,878 |
| | | | | | | Total Budget | \$269,039 | \$271,409 | \$281,956 |
| Total | | | | | 2 | | | | |
| Performance Measures | | | | | | Actual | Projected | Projected | |
| | | | | | | 2018/19 | 2018/19 | 2020/21 | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Chief of Staff

REVENUES

REVENUES - Local, State, and Federal

5740 - Local Revenue-Other

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 187,574 | 289,057 | 239,430 | 269,039 | 271,409 | 281,956 |
| 187,574 | 289,057 | 239,430 | 269,039 | 271,409 | 281,956 |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 163,268 | 234,208 | 223,555 | 250,734 | 260,741 | 271,179 |
| 15,703 | 47,112 | 10,778 | 457 | 500 | 500 |
| 5,359 | 2,885 | 1,296 | 7,912 | 709 | 709 |
| 646 | 2,196 | 1,055 | 5,209 | 4,690 | 4,690 |
| 184,975 | 286,401 | 236,684 | 264,312 | 266,640 | 277,078 |
| 2,599 | 2,656 | 2,746 | 4,727 | 4,769 | 4,878 |
| \$ 187,574 | \$ 289,057 | \$ 239,430 | \$ 269,039 | \$ 271,409 | \$ 281,956 |

EXPENDITURES - Facilities

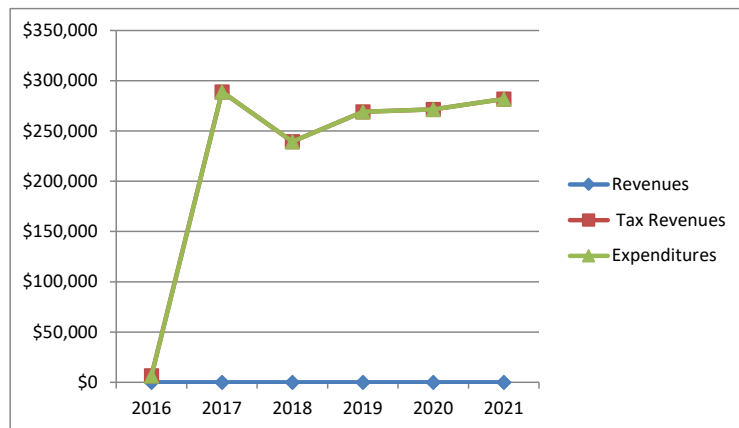
6487 - Facilities Support Charges

Total EXPENDITURES:

Sustainability Ratio

Local Property Taxes / Expenditures

0% 100% 100% 100% 100% 100%



CASE for Kids - Local 922

Program Narrative

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.

Division 2020-2021 Objectives

Service Delivery Objective

1. At least 90% of the proposed number of students will participate in CASE for Kids projects during the 2020-21 school year.

Client Satisfaction Objective

2. During the 2020-21 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.

Division Goals

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. Expanding Resources: CASE for Kids provides access to a variety of resources including funding opportunities for both comprehensive programs and project-based activities.

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.

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.

Prior Year Highlights

CASE hosted the 12th Annual All-Earth Ecobot Challenge robotics competition. This year the competition served 800, 4th - 8th grade students and 70 teachers from 14 school districts, three charters, two private schools, two homeschools and four non-profit organizations. CASE was also able to garner 117 volunteers to assist with the day's operations; some essential volunteers were from Humble ISD, PTA's, CenterPoint Energy, Ocean Engineering, and Kashmere Association. As a new initiative for HCDE-CASE, CASE Debates offers competitive debate to Harris County schools that have no access to debate or limited access to debate activities. CASE Debates served ten participating schools from five districts and three charters. CASE has provided two seminars and two tournaments to 120 students. Through CASE Debates, two students qualified to compete in a national debate tournament, international debate tournament, and one policy team won 2nd place and college scholarship money in the HUDL City Championship.

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 |
|--------|--------|--------|--------|--------|
| X | X | X | X | X |

| Personnel Allocations | | | |
|------------------------|-------|-------|-------|
| Position | 18/19 | 19/20 | 20/21 |
| Director | 1 | 1 | 1 |
| Asst. Director | 2 | 2 | 2 |
| Manager | 2 | 3 | 3 |
| Coordinator/Specialist | 15 | 16 | 16 |
| Secretary | 4 | 4 | 4 |
| Total | 24 | 26 | 26 |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|-----------|-----------|-----------|
| | Actual | Projected | Budget |
| Payroll | 255,726 | 314,674 | 316,890 |
| Contracted Services | 283,121 | 340,872 | 360,872 |
| Supplies & Materials | 53,516 | 19,668 | 19,668 |
| Other Operating Expenses | 157,836 | 97,230 | 96,230 |
| Capital Outlay | 0 | 0 | 0 |
| Facilities Charges | 0 | 0 | 0 |
| Total Budget | \$694,020 | \$772,444 | \$793,660 |

| Performance Measures | Actual | Projected | Projected |
|---|---------|-----------|-----------|
| | 2018/19 | 2019/20 | 2020/21 |
| Percent of proposed number students | 90% | 90% | 90% |
| Percent of site coordinators/stakeholders satisfied or very satisfied | 96% | 90% | 90% |
| Percent Self-sustaining | 96% | 90% | 90% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

CASE Local

REVENUES

REVENUES - Local, State, and Federal

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 5720 - Local Rev-Schl Districts | \$ 6,665 | \$ 8,685 | \$ 89,994 | \$ 87,566 | \$ 86,700 | \$ 105,000 |
| 5730 - Local Rev-Other Entities | 5,135 | - | - | 7,182 | - | - |
| 5740 - Local Revenue-Other | - | 1,053 | - | 2,445 | - | - |
| | 11,800 | 9,738 | 89,994 | 97,192 | 86,700 | 105,000 |

REVENUES - Tax Revenues

| | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5710 - Local Property Taxes | 140,984 | 263,799 | 582,112 | 590,237 | 685,744 | 688,660 |
| Total REVENUES: | 152,784 | 273,537 | 672,106 | 687,429 | 772,444 | 793,660 |

EXPENDITURES

EXPENDITURES before Facilities

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 6100 - Payroll Expenditures | 109,520 | 78,303 | 214,479 | 255,726 | 314,674 | 316,890 |
| 6200 - Contracted Services | 19,728 | 74,188 | 248,307 | 283,121 | 340,872 | 360,872 |
| 6300 - Supplies & Materials | 13,821 | 32,910 | 51,484 | 53,516 | 19,668 | 19,668 |
| 6400 - Other Operating Costs | 9,715 | 88,136 | 157,836 | 101,656 | 97,230 | 96,230 |
| | 152,784 | 273,537 | 672,106 | 694,020 | 772,444 | 793,660 |

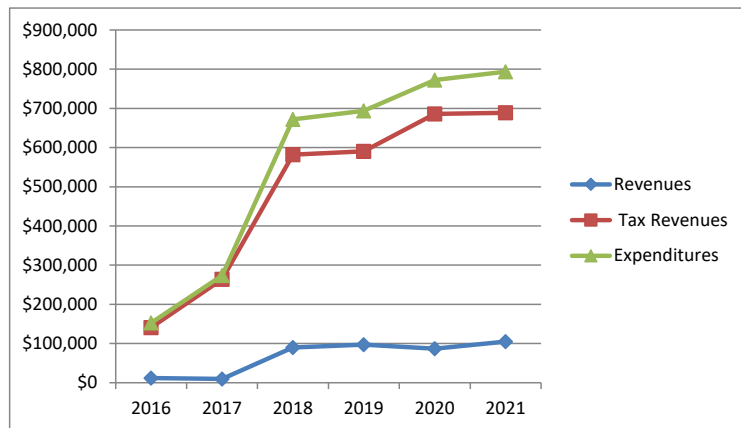
EXPENDITURES - Facilities

| | | | | | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 6487 - Facilities Support Charges | - | - | - | - | - | - |
| Total EXPENDITURES: | \$ 152,784 | \$ 273,537 | \$ 672,106 | \$ 694,020 | \$ 772,444 | \$ 793,660 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

8% 4% 13% 14% 11% 13%



Business Support Services 050

| Program Narrative | Division 2020-2021 Objectives |
|---|---|
| The Business Services Division provides financial support services to all HCDE divisions. Activities include, but are not limited to, budgeting, financial reporting, grant accounting, payroll services (processing pay checks, direct deposits, payroll (withholding), bill paying (accounts payable), cash receipts, debt payment monitoring, investment of department funds, accounts receivable, and finance training. | Service Delivery Objective 1. Business Services will disseminate info about best business practices to all HCDE divisions by providing training, post financial info on the portal & website, and distribute Business calendars of due dates for financial reports, budgets, and risk assessment reviews. |
| | Client Satisfaction Objective 2. 90% of clients will be satisfied with services provided by Business Services. |
| | Outcomes Objective 3. The FY20 annual financial audit will receive an "unmodified" opinion from the independent auditor and there will be no audit findings. |
| | Financial Objective 4. Business Office operation costs will range between 3% to 5% per Department employee. |

| Division Goals | Prior Year Highlights |
|--|--|
| To support the operations of HCDE by maximizing human and fiscal resources and utilizing sound fiscal planning for the efficient delivery of services and the protection of HCDE assets. | The Division had the following accomplishments: Exceeded the 99 percent tax collection rate goal; actual 99.6 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 |

| HCDE Goals | | | | | General Operating Fund Expenditures by Object | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-------------|-------------|-------------|--------|---|-----------|-----------|-----------|--------------------------|---|---|---|--------------------------|---|---|---|-------------------|---|---|---|-------------------------------|---|---|---|------------------|---|---|---|---------------------|---|---|---|------------------|---|---|---|-------|----|----|----|--|--|--|--|---------|-----------|-----------|-----------|
| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 | | | 2018/19 | 2019/20 | 2020/21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | X | | X | X | | | Actual | Projected | Budget | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <div>Personnel Allocations</div> <table><tr><th>Position</th><th>18/19</th><th>19/20</th><th>20/21</th></tr><tr><td>Assistant Superintendent</td><td>1</td><td>1</td><td>1</td></tr><tr><td>Chief Accounting Officer</td><td>1</td><td>1</td><td>1</td></tr><tr><td>Senior Accountant</td><td>1</td><td>1</td><td>1</td></tr><tr><td>Accounting Manager/Accountant</td><td>4</td><td>4</td><td>4</td></tr><tr><td>Business Analyst</td><td>1</td><td>1</td><td>1</td></tr><tr><td>Executive Assistant</td><td>1</td><td>1</td><td>1</td></tr><tr><td>Specialist/Clerk</td><td>8</td><td>8</td><td>8</td></tr><tr><td>Total</td><td>17</td><td>17</td><td>17</td></tr><tr><td></td><td></td><td></td><td></td></tr></table> | | | | | Position | 18/19 | 19/20 | 20/21 | Assistant Superintendent | 1 | 1 | 1 | Chief Accounting Officer | 1 | 1 | 1 | Senior Accountant | 1 | 1 | 1 | Accounting Manager/Accountant | 4 | 4 | 4 | Business Analyst | 1 | 1 | 1 | Executive Assistant | 1 | 1 | 1 | Specialist/Clerk | 8 | 8 | 8 | Total | 17 | 17 | 17 | | | | | Payroll | 1,191,499 | 1,390,583 | 1,447,393 |
| | | | | | Position | 18/19 | 19/20 | 20/21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | Assistant Superintendent | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | Chief Accounting Officer | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | Senior Accountant | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | Accounting Manager/Accountant | 4 | 4 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | Business Analyst | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | Executive Assistant | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | Specialist/Clerk | 8 | 8 | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | Total | 17 | 17 | 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | Contracted Services | 395,502 | 388,505 | 460,750 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Supplies & Materials | 45,185 | 65,407 | 65,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Operating Expenses | 59,918 | 102,030 | 79,700 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Outlay | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facility Charges | 34,249 | 34,556 | 38,286 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Budget | \$1,726,353 | \$1,981,081 | \$2,088,629 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Performance Measures | | | | | Actual | Projected | Projected | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | 2018/19 | 2019/20 | 2020/21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| % of divisions receiving info on best business practices | | | | | 100% | 100% | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| % of clients will be satisfied | | | | | 90% | 90% | 90% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| The FY20 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 2020-2021

Business Support Services

REVENUES

REVENUES - Local, State, and Federal

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 5720 - Local Rev-Schl Districts | \$ 281,702 | \$ 54,525 | \$ 1,628 | \$ 54,068 | \$ 100,000 | \$ 80,000 |
| 5730 - Local Rev-Other Entities | 2,690 | 4,052 | 340 | - | - | - |
| 5740 - Local Revenue-Other | 81 | 20 | 2,622 | 1,030 | - | - |
| 5890 - State Rev - Shared Services | 9,882 | - | - | - | - | - |
| 5990 - Fed Rev - Indirect Costs | 329,743 | 365,758 | 444,132 | 444,132 | 502,240 | 702,307 |
| | 624,098 | 424,355 | 448,722 | 499,231 | 602,240 | 782,307 |

REVENUES - Tax Revenues

| | | | | | | |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 5710 - Local Property Taxes | 1,159,760 | 1,287,220 | 1,284,514 | 1,189,810 | 1,361,599 | 1,306,322 |
| Total REVENUES: | \$ 1,783,858 | \$ 1,711,575 | \$ 1,733,236 | \$ 1,689,041 | \$ 1,963,839 | \$ 2,088,629 |

EXPENDITURES

EXPENDITURES before Facilities

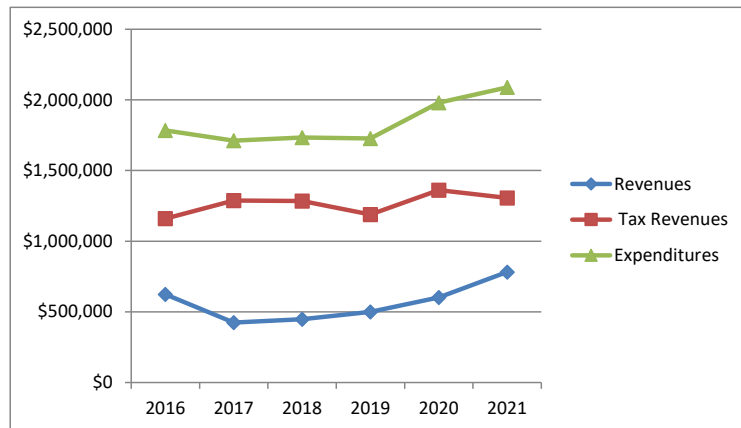
| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 6100 - Payroll Expenditures | 1,185,387 | 1,219,835 | 1,224,714 | 1,191,499 | 1,390,583 | 1,447,393 |
| 6200 - Contracted Services | 408,297 | 302,777 | 325,695 | 395,502 | 388,505 | 460,750 |
| 6300 - Supplies & Materials | 48,133 | 51,561 | 46,149 | 45,185 | 65,407 | 62,500 |
| 6400 - Other Operating Costs | 63,217 | 56,860 | 64,712 | 59,918 | 102,030 | 79,700 |
| 6600 - Capital Assets | - | - | - | - | - | - |
| | 1,705,034 | 1,631,033 | 1,661,270 | 1,692,104 | 1,946,525 | 2,050,343 |

EXPENDITURES - Facilities

| | | | | | | |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 6487 - Facilities Support Charges | 78,825 | 80,542 | 71,966 | 34,249 | 34,556 | 38,286 |
| Total EXPENDITURES: | \$ 1,783,859 | \$ 1,711,575 | \$ 1,733,236 | \$ 1,726,353 | \$ 1,981,081 | \$ 2,088,629 |

Sustainability Ratio

| | | | | | | |
|-------------------------------------|-----|-----|-----|-----|-----|-----|
| Local Property Taxes / Expenditures | 65% | 75% | 74% | 69% | 69% | 63% |
|-------------------------------------|-----|-----|-----|-----|-----|-----|



Purchasing Support 950

| | |
|--|--|
| Program Narrative | Division 2020-2021 Objectives |
| 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. | 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. 75% of requisitions will be processed within 2 days of final approval. |
| | Financial Objective |
| | 4. Division support charges will not exceed approved budget. |
| Division Goals | Prior Year Highlights |
| To maintain a high level of customer service. | Received NPI award - Achievement of Excellence in Procurement. |
| | Received TASBO award – Award of Merit – Purchasing Produced Flip books for P-Cards usage and how to do business with HCDE. |

| | | | | | | | | | |
|------------------------------|--------|--------|--------|--------|--|--|---------------|------------------|---------------|
| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 | | | 2018/19 | 2019/20 | 2020/21 |
| X | | | | | | | <u>Actual</u> | <u>Projected</u> | <u>Budget</u> |
| Personnel Allocations | | | | | | Payroll | 461,324 | 500,740 | 523,669 |
| Position | | | | | | Contracted Services | 19,571 | 28,010 | 48,050 |
| Director | | 1 | 1 | 1 | | Supplies & Materials | 19,569 | 24,200 | 24,200 |
| Assistant Director | | 1 | 1 | 1 | | Other Operating Expenses | 26,397 | 27,140 | 27,100 |
| Contract Manager | | 0 | 1 | 1 | | Facility Charges | 12,123 | 12,232 | 24,555 |
| Procurement Manager | | 0 | 0 | 0 | | Total Budget | \$538,984 | \$592,322 | \$647,574 |
| Procurement Coordinator | | 2 | 1 | 1 | | | | | |
| Purchasing Specialist | | 1 | 1 | 1 | | | | | |
| Quality Assurance Specialist | | 1 | 1 | 1 | | | | | |
| | | | | | | | | | |
| Total | | 6 | 6 | 6 | | | | | |

| | | | | | | |
|--|----------------|----------------|----------------|---------------|------------------|------------------|
| Performance Measures | | | | Actual | Projected | Projected |
| | 2018/19 | 2018/19 | 2020/21 | | | |
| Number of HCDE staff attending purchasing training | 41 | 40 | 20 | | | |
| Percentage of HCDE clients satisfied with the purchasing services. | 97 | 90 | 90 | | | |
| Percentage of requisitions processed with 2 days of final approval | 78 | 85 | 85 | | | |
| Purchasing % of actual spent to budget | 89 | 100 | 100 | | | |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Purchasing Support

REVENUES

REVENUES - Tax Revenues

5720 - Local Rev-Schl Districts

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 5,559 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 467,405 | 487,590 | 488,358 | 538,984 | 592,322 | 647,574 |
| 472,964 | 487,590 | 488,358 | 538,984 | 592,322 | 647,574 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

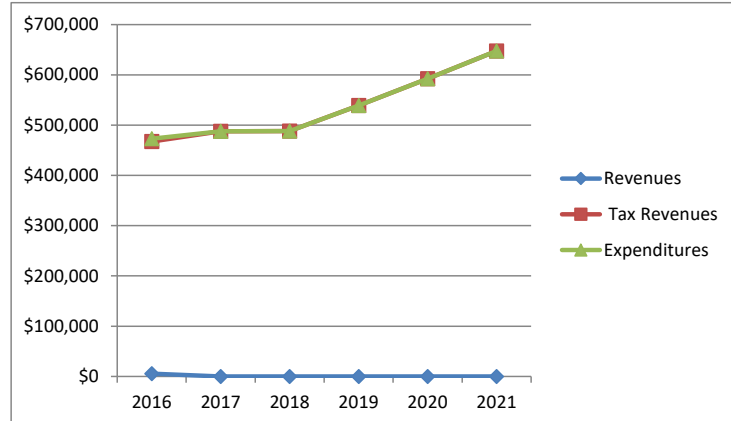
Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 414,429 | 422,724 | 433,340 | 461,324 | 500,740 | 523,669 |
| 22,608 | 21,454 | 5,122 | 19,571 | 28,010 | 48,050 |
| 13,508 | 17,231 | 19,832 | 19,569 | 24,200 | 24,200 |
| 15,038 | 18,639 | 22,265 | 26,397 | 27,140 | 27,100 |
| 465,582 | 480,048 | 480,559 | 526,861 | 580,090 | 623,019 |
| 7,381 | 7,542 | 7,799 | 12,123 | 12,232 | 24,555 |
| \$ 472,964 | \$ 487,590 | \$ 488,358 | \$ 538,984 | \$ 592,322 | \$ 647,574 |

Sustainability Ratio

Local Property Taxes / Expenditures

99% 100% 100% 100% 100% 100%



HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Department Wide

REVENUES

REVENUES - Local, State, and Federal

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 5610 - Other Sources | \$ 2,547,458 | \$ 2,588,083 | \$ 2,803,104 | \$ 5,631,675 | \$ 1,768,397 | \$ 2,927,240 |
| 5730 - Local Rev-Other Entities | 67,893 | - | 2,810 | 9,297 | - | 540,000 |
| 5740 - Local Revenue-Other | 488 | 159,188 | 595,642 | 788,005 | 453,590 | 170,000 |
| 5790 - Local Revenue - Local Grants | - | - | 945 | - | 727 | 727 |
| 5990 - Fed Rev - Indirect Costs | - | - | - | 101,989 | - | - |
| | 2,615,839 | 2,747,271 | 3,402,501 | 6,530,965 | 2,222,714 | 3,637,967 |

REVENUES - Tax Revenues

| | | | | | | |
|-----------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|
| 5710 - Local Property Taxes | 6,692,639 | 6,910,967 | 6,385,994 | 5,839,207 | 5,146,870 | 4,211,328 |
| Total REVENUES: | 9,308,478 | 9,658,238 | 9,788,495 | 12,370,172 | 7,369,584 | 7,849,295 |

EXPENDITURES

EXPENDITURES before Facilities

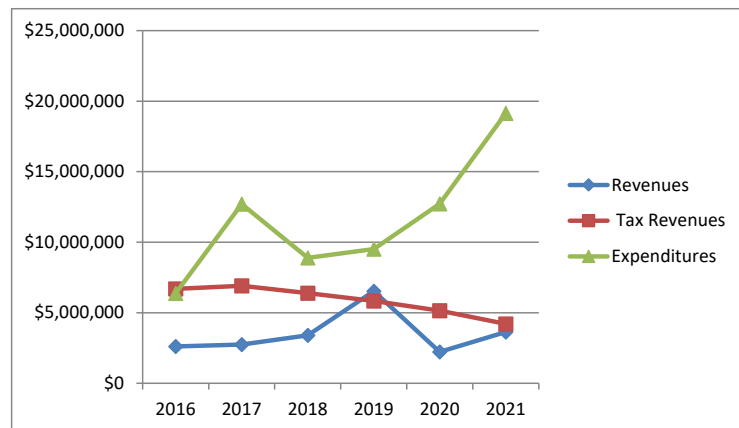
| | | | | | | |
|------------------------------|-----------|------------|-----------|-----------|-----------|------------|
| 6100 - Payroll Expenditures | 3 | - | - | - | 73,519 | (800,000) |
| 6200 - Contracted Services | 695,091 | 717,872 | 725,605 | 886,289 | 1,494,660 | 1,834,200 |
| 6300 - Supplies & Materials | (40,845) | (40,758) | (32,018) | 36,814 | 121,889 | 115,731 |
| 6400 - Other Operating Costs | 57,488 | 992,682 | 80,196 | 105,427 | 135,731 | 1,128,939 |
| 6600 - Capital Assets | 216,663 | 216,663 | - | 11,709 | 10,364 | - |
| 8900 - Other Uses | 3,252,192 | 8,679,518 | 5,770,378 | 5,829,097 | 8,115,267 | 13,858,593 |
| | 4,180,592 | 10,565,977 | 6,544,161 | 6,869,336 | 9,951,430 | 16,137,463 |

EXPENDITURES - Facilities

| | | | | | | |
|-----------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|----------------------|
| 6487 - Facilities Support Charges | 2,196,778 | 2,145,893 | 2,354,102 | 2,647,639 | 2,770,015 | 3,006,270 |
| Total EXPENDITURES: | \$ 6,377,371 | \$ 12,711,870 | \$ 8,898,263 | \$ 9,516,975 | \$ 12,721,445 | \$ 19,143,733 |

Sustainability Ratio

| | | | | | | |
|-------------------------------------|------|-----|-----|-----|-----|-----|
| Local Property Taxes / Expenditures | 105% | 54% | 72% | 61% | 40% | 22% |
|-------------------------------------|------|-----|-----|-----|-----|-----|



HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Retirement Leave Benefits Fund

REVENUES

REVENUES - Local, State, and Federal

5610 - Other Sources

5740 - Local Revenue-Other

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 2,291 | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | 554 | 7,344 | - | - | - |
| 2,291 | 554 | 7,344 | - | - | - |
| 320,504 | 358,410 | 117,488 | 118,233 | 100,000 | 150,000 |
| 322,795 | 358,964 | 124,832 | 118,233 | 100,000 | 150,000 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

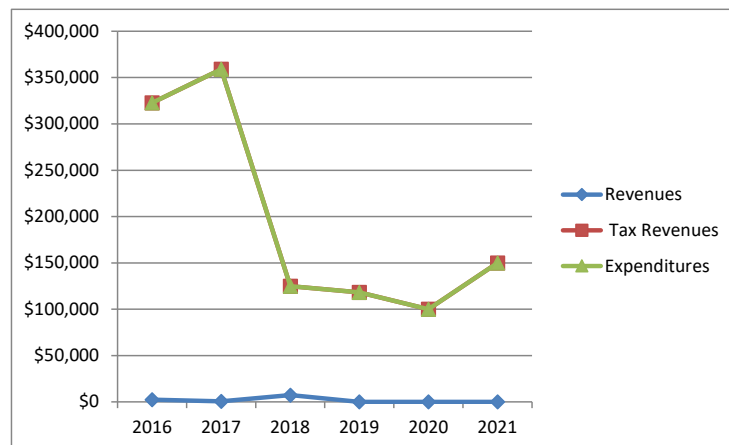
Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 322,795 | 358,964 | 124,832 | 118,233 | 100,000 | 150,000 |
| \$ 322,795 | \$ 358,964 | \$ 124,832 | \$ 118,233 | \$ 100,000 | \$ 150,000 |

Sustainability Ratio

Local Property Taxes / Expenditures

99% 100% 94% 100% 100% 100%



HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

State TRS On Behalf Payments

REVENUES

REVENUES - Local, State, and Federal

5830 - Revenue-Other TX Agencies

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 2,215,370 | \$ 2,290,135 | \$ 2,396,189 | \$ 2,508,669 | \$ 2,750,000 | \$ 3,000,000 |
| \$ 2,215,370 | \$ 2,290,135 | \$ 2,396,189 | \$ 2,508,669 | \$ 2,750,000 | \$ 3,000,000 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 2,215,370 | 2,290,135 | 2,396,189 | 2,508,669 | 2,750,000 | 3,000,000 |
| \$ 2,215,370 | \$ 2,290,135 | \$ 2,396,189 | \$ 2,508,669 | \$ 2,750,000 | \$ 3,000,000 |

Sustainability Ratio

Local Property Taxes / Expenditures

100%

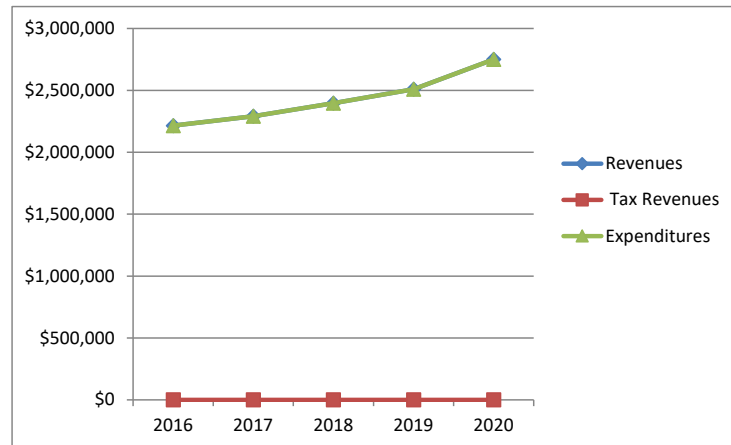
100%

100%

100%

100%

100%



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2020-2021

State TEA Employee Portion Health Insurance

REVENUES

REVENUES - Local, State, and Federal

5830 - Revenue-Other TX Agencies

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 542,819 | \$ 539,660 | \$ 549,813 | \$ 530,900 | \$ 225,628 | \$ - |
| 542,819 | 539,660 | 549,813 | 530,900 | 225,628 | - |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 527,438 | 539,660 | 526,930 | 530,900 | - | - |
| 527,438 | 539,660 | 526,930 | 530,900 | - | - |

Sustainability Ratio

Local Property Taxes / Expenditures

103%

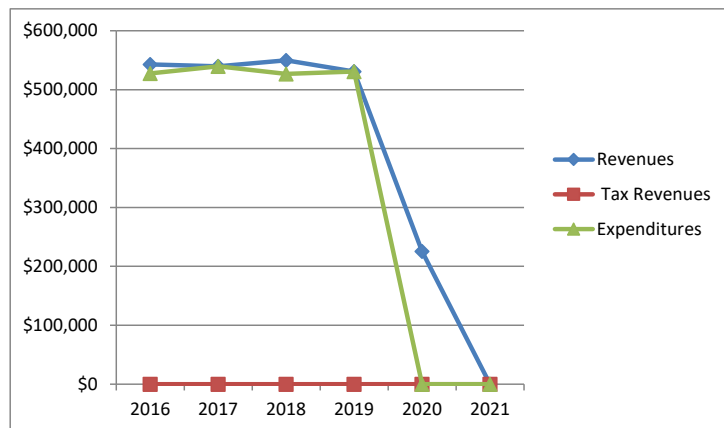
100%

104%

100%

0%

0%



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2020-2021

**State TEA Supplemental
 Compensation**

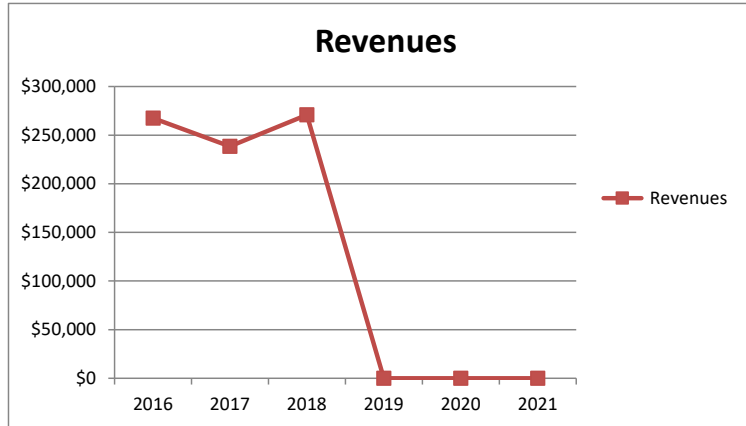
REVENUES - Local, State, and Federal

REVENUES - Tax Revenues

5810 - State Revenues

Total **REVENUES**:

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|-------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| | \$ 267,360 | \$ 238,467 | \$ 270,803 | \$ - | \$ - | \$ - |
| Total REVENUES : | \$ 267,360 | \$ 238,467 | \$ 270,803 | \$ - | \$ - | \$ - |



HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

ISF - Workers Compensation

REVENUES

REVENUES - Local, State and Federal

5740 - Local Revenue - Other

5759 - Local Revenue - Workers

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 1,286 | \$ 232 | \$ 412 | \$ - | \$ - | \$ - |
| 426,790 | 256,903 | 312,682 | 252,081 | 450,000 | 475,000 |
| 428,076 | 257,135 | 313,094 | 252,081 | 450,000 | 475,000 |

EXPENDITURES

EXPENDITURES before Facilities

6200 - Contracted Services

6400 - Other Operating Costs

Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 37,866 | - | - | - | - | - |
| 50,962 | 242,386 | 291,927 | 242,666 | 450,000 | 475,000 |
| 88,828 | 242,386 | 291,927 | 242,666 | 450,000 | 475,000 |
| \$ 88,828 | \$ 242,386 | \$ 291,927 | \$ 242,666 | \$ 450,000 | \$ 475,000 |

Sustainability Ratio

Local Property Taxes / Expenditures

0%

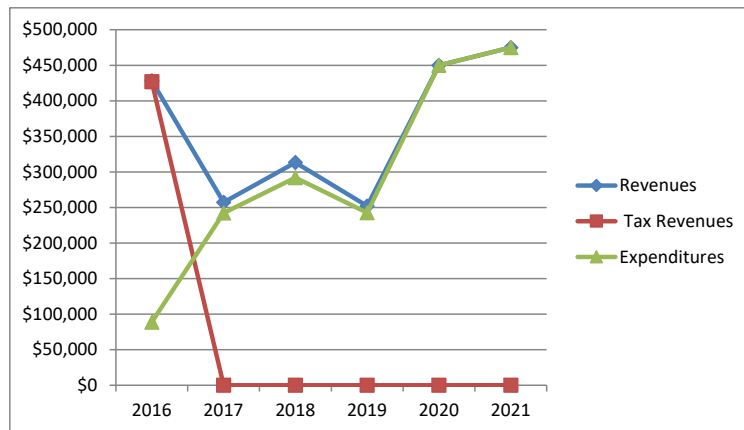
106%

107%

104%

100%

100%



Chief Communications Officer
093

| Program Narrative | Division 2020-2021 Objectives |
|--|--|
| Lead the planning and implementation of Department short and long term strategies, tactics, work plans and projects. Provide cost effective business operations system solutions and communication technologies. | Service Delivery Objective 1. To provide outstanding service and support to HCDE divisions in their goals to help students and staff HCDE. Client Satisfaction Objective 2. More than 75% of HCDE divisions will report satisfaction with Communication, Client Engagement and Information Technology support. Outcomes Objective 3. HCDE stakeholders will have a better understanding of what HCDE does and how it not only supports students, but also leverages tax dollars in an effective and efficient manner while supporting the education of nearly 20% of students in the state of Texas. Financial Objective 4. To be fiscally prudent with taxpayer dollars as we support the reputation, image and awareness of HCDE in the community and amongst stakeholders. |

| Division Goals | Prior Year Highlights |
|--|--|
| Provide leadership to HCDE through technology solutions. | Launched new website. Implemented comprehensive awareness campaign. Streamlined processes and procedures for asset tracking. Held obsolete technology sale for employees. Created hundreds of individual collateral materials for divisions, schools, managers and programs. |

| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
|------------------------------|--------|--------|--------|--------|--|--|---------------|------------------|---------------|
| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 | | | 2018/19 | 2019/20 | 2020/21 |
| X | X | X | X | | | | Actual | Projected | Budget |
| Personnel Allocations | | | | | | Payroll | 173,689 | 176,340 | 183,481 |
| Position | | | | | | Contracted Services | 1,459 | 1,500 | 1,500 |
| Chief Information Officer | | | | | | Supplies & Materials | 5,089 | 5,300 | 6,000 |
| | | | | | | Other Operating Expenses | 6,160 | 11,400 | 10,700 |
| | | | | | | Capital Outlay | 0 | 0 | 0 |
| | | | | | | Facility Charges | 2,978 | 3,005 | 3,074 |
| | | | | | | Total Budget | \$189,376 | \$197,545 | \$204,755 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | 1 | 1 | 1 |

| Performance Measures | Actual 2018/19 | Projected 2019/20 | Projected 2020/21 |
|---|---------------------------|------------------------------|------------------------------|
| Percent of programs who met their service delivery objectives. | 90 | 100 | 100 |
| Percent of programs who met their client satisfaction objectives. | 90 | 100 | 100 |
| Percent of programs who met their outcome objectives. | 90 | 100 | 100 |
| Percent of programs who met their financial objectives. | 100 | 100 | 100 |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Chief Communications Officer

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 189,282 | \$ 152,604 | \$ 138,432 | \$ 189,376 | \$ 197,545 | \$ 204,755 |
| 189,282 | 152,604 | 138,432 | 189,376 | 197,545 | 204,755 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 183,362 | 146,964 | 134,027 | 173,689 | 176,340 | 183,481 |
| 833 | - | - | 1,459 | 1,500 | 1,500 |
| - | 1,472 | - | 5,089 | 5,300 | 6,000 |
| 2,063 | 1,078 | 1,210 | 6,160 | 11,400 | 10,700 |
| 186,258 | 149,514 | 135,237 | 186,398 | 194,540 | 201,681 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total **EXPENDITURES**:

| | | | | | |
|------------|------------|------------|------------|------------|------------|
| 3,024 | 3,090 | 3,195 | 2,978 | 3,005 | 3,074 |
| \$ 189,282 | \$ 152,604 | \$ 138,432 | \$ 189,376 | \$ 197,545 | \$ 204,755 |

Sustainability Ratio

Local Property Taxes / Expenditures

100%

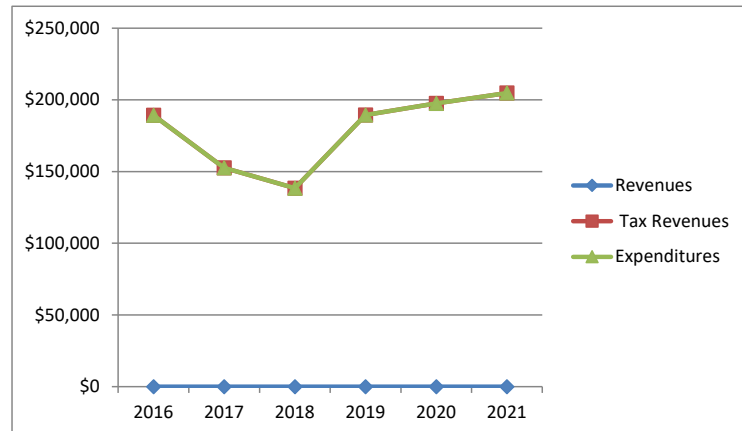
100%

100%

100%

100%

100%



Technology Support Services 090

| | | | | | | | | | |
|---|--------|--------|--------|--------|--|--|------------------|------------------|----------------|
| Program Narrative | | | | | | Division 2020-2021 Objectives | | | |
| 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%. | | | |
| Division Goals | | | | | | Prior Year Highlights | | | |
| Provide quality technology based support, maintain an advanced technology infrastructure, support business critical applications, develop technology solutions that support HCDE business, maintain a strong cyber security posture in protecting the assets and productivity of the workplace. | | | | | | Migration to Windows 10 and One Drive. New IT Information Security Officer position created. Security awareness training and vulnerability assessment implemented. New IT Service Manager solution implemented. Applications staff trained on PowerApps platform. New contracts agreements with Microsoft Cloud service providers. | | | |
| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 | | | 2018/19 | 2019/20 | 2020/21 |
| X | X | X | X | X | | | Actual | Projected | Budget |
| Personnel Allocations | | | | | | Payroll | 1,901,864 | 2,142,818 | 2,333,990 |
| Position | | | | | | Contracted Services | 503,669 | 504,160 | 536,234 |
| Director | | | | | | Supplies & Materials | 778,898 | 831,085 | 947,392 |
| Managers | | | | | | Other Operating Exp. | 101,650 | 102,450 | 68,876 |
| Software Developer | | | | | | Capital Outlay | 165,626 | 213,302 | 211,932 |
| Administrative Assistant | | | | | | Facility Charges | 48,938 | 49,376 | 52,108 |
| Analyst/Specialist/Technician | | | | | | Total Budget | \$3,500,644 | \$3,843,191 | \$4,150,532 |
| Total | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Performance Measures | | | | | | Actual | Projected | Projected | |
| | | | | | | 2018/19 | 2019/20 | 2020/21 | |
| % of Help Desk tickets identified as first call resolution | | | | | | 89% | 80% | 75% | |
| % client satisfied with the services | | | | | | 95% | 90% | 90% | |
| % of all network availability | | | | | | 99% | 99% | 99% | |
| % of budget spent | | | | | | 100% | 95% | 95% | |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Technology Support Services

REVENUES

REVENUES - Local, State, and Federal

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 5610 - Other Sources | \$ - | \$ - | \$ - | \$ 1,200 | \$ - | \$ 3,003 |
| 5720 - Local Rev-Schl Districts | 61,000 | 17,400 | 9,850 | 17 | 18,203 | - |
| 5740 - Local Revenue-Other | 296 | 40 | - | - | - | - |
| 5890 - State Rev-Shared Services | 19,082 | - | - | - | - | - |
| 5990 - Fed Rev - Indirect Costs | 636,746 | 614,520 | 788,285 | 806,786 | 833,213 | 1,356,791 |
| | 717,124 | 631,960 | 798,135 | 808,003 | 851,416 | 1,359,794 |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2,779,905 | 2,243,872 | 1,924,409 | 2,692,641 | 2,781,530 | 2,790,738 |
| | 3,497,029 | 2,875,832 | 2,722,544 | 3,500,644 | 3,632,946 | 4,150,532 |

EXPENDITURES

EXPENDITURES before Facilities

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 6100 - Payroll Expenditures | 1,779,269 | 1,776,616 | 1,824,378 | 1,901,864 | 2,142,818 | 2,333,990 |
| 6200 - Contracted Services | 574,579 | 509,784 | 392,098 | 503,669 | 504,160 | 536,234 |
| 6300 - Supplies & Materials | 676,213 | 489,114 | 402,092 | 778,898 | 831,085 | 947,392 |
| 6400 - Other Operating Costs | 81,483 | 28,549 | 37,758 | 101,650 | 102,450 | 68,876 |
| 6600 - Capital Assets | 328,649 | 13,695 | 6,166 | 165,626 | 213,302 | 211,932 |
| | 3,440,193 | 2,817,758 | 2,662,492 | 3,451,706 | 3,793,815 | 4,098,424 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

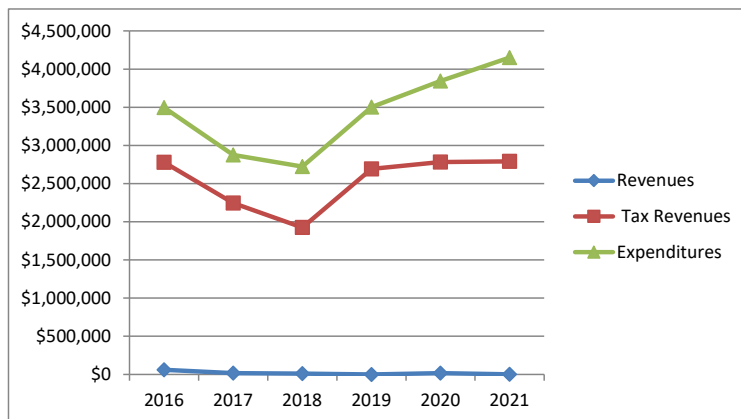
Total **EXPENDITURES**:

| | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
| | 56,836 | 58,074 | 60,052 | 48,938 | 49,376 | 52,108 |
| | \$ 3,497,029 | \$ 2,875,832 | \$ 2,722,544 | \$ 3,500,644 | \$ 3,843,191 | \$ 4,150,532 |

Sustainability Ratio

Local Property Taxes / Expenditures

79% 78% 71% 77% 72% 67%



Client Engagement 092

| Program Narrative | Division 2020-2021 Objectives |
|--|---|
| 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. | Service Delivery Objective |
| | 1. Client Engagement will deliver marketing strategies / materials to revenue generating divisions. |
| | Client Satisfaction Objective |
| | 2. 90% of HCDE employees who use our services will be satisfied. |
| | Outcomes Objective |
| | 3. Increase marketing efforts through social media, email blasts, website advertising and attending and setting up booths at conferences. |
| | Financial Objective |
| | 4. Client Engagement's expenditures for the fiscal year will not exceed the approved budget. |

| Division Goals | Prior Year Highlights |
|--|--|
| Develop a strategic marketing plan for HCDE that can be implemented throughout the department. | In 2019-2020, Client Engagement supported Choice Partners cooperative with strategies that helped increase membership. We marketed HCDE services that are available statewide through exhibits and ads creating marketing collateral as needed. We initialed a web-based, advertising program targeted to Harris County to increase awareness of HCDE's programs and services. |
| Client Engagement will provide marketing support to revenue-generating divisions, with overall branding and packaging as well as with events to help increase participation. | |
| Implement Software as a Service - SaaS – solutions departmentwide to develop processes and to execute marketing strategies efficiently. | |

| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
|--------------------------------------|--------|--------|--------|--------|-------|---|-----------|-----------|-----------|
| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 | | | 2018/19 | 2019/20 | 2020/21 |
| X | X | | X | X | | | Actual | Projected | Budget |
| | | | | | | Payroll | 507,403 | 367,091 | 408,272 |
| | | | | | | Contracted Services | 15,765 | 18,559 | 26,559 |
| | | | | | | Supplies & Materials | 22,381 | 25,110 | 31,110 |
| | | | | | | Other Operating Expenses | 82,870 | 82,570 | 68,570 |
| | | | | | | Capital Outlay | 0 | 0 | 0 |
| | | | | | | Facilities Charges | 7,130 | 7,194 | 7,358 |
| | | | | | | Total Budget | \$635,549 | \$500,524 | \$541,869 |
| Personnel Allocations | | | | | | | | | |
| Position | | | 18/19 | 19/20 | 20/21 | | | | |
| Director | | | 1 | 1 | 1 | | | | |
| Membership Manager | | | 1 | 1 | 1 | | | | |
| Coordinator | | | 1 | 1 | 1 | | | | |
| Graphic Designer | | | 1 | 1 | 1 | | | | |
| Secretary | | | 1 | 0 | 1 | | | | |
| Total | | | 5 | 4 | 5 | | | | |
| Performance Measures | | | | | | Actual | Projected | Projected | |
| | | | | | | 2018/19 | 2019/20 | 2020/21 | |
| Support | | | | | | 100% | 100% | 100% | |
| % 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 2020-2021

Client Engagement

REVENUES

REVENUES - Local, State, and Federal

5740 - Local Revenue-Other

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| | | | | | |
|---------|---------|---------|---------|---------|---------|
| 449,700 | 371,341 | 485,496 | 635,548 | 500,524 | 541,869 |
| 449,700 | 371,341 | 485,496 | 635,548 | 500,524 | 541,869 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 346,422 | 286,132 | 419,469 | 507,403 | 367,091 | 408,272 |
| 23,035 | 19,257 | 10,662 | 15,765 | 18,559 | 26,559 |
| 20,846 | 19,824 | 12,150 | 22,381 | 25,110 | 31,110 |
| 52,605 | 39,185 | 36,036 | 82,870 | 82,570 | 68,570 |
| 442,905 | 364,398 | 478,317 | 628,419 | 493,330 | 534,511 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

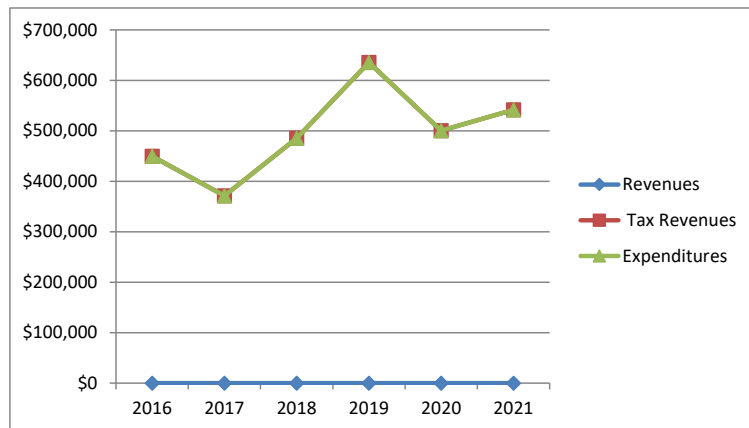
Total **EXPENDITURES**:

| | | | | | |
|------------|------------|------------|------------|------------|------------|
| 6,795 | 6,943 | 7,179 | 7,130 | 7,194 | 7,358 |
| \$ 449,700 | \$ 371,341 | \$ 485,496 | \$ 635,549 | \$ 500,524 | \$ 541,869 |

Sustainability Ratio

Local Property Taxes / Expenditures

100% 100% 100% 100% 100% 100%



Communications 925

Program Narrative

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.

Division 2020-2021 Objectives

Service Delivery Objective

1. At least 75 press releases will be issued to local media outlets.

Client Satisfaction Objective

2. 90% of clients who are subjects of media coverage will be satisfied with their respective coverage.

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

Outcomes Objective

4. CPI will receive at least 90 media hits.

Financial Objective

5. CPI will serve internal divisions at a cost of not more than \$13,000 per division.

Division Goals

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

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

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

Prior Year Highlights

The division has exceeded nearly all of its accountability objectives (with the exception of one in each year) over the past couple of years. In 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.

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 |
|----------------------------|--------|--------|--------|--------|
| X | X | X | X | |
| Allocations | | | | |
| Position | 18/19 | 19/20 | 20/21 | |
| Director | 1 | 1 | 1 | |
| Manager - Communications | 2 | 2 | 2 | |
| Public Information Manager | 1 | 1 | 1 | |
| Multi-Media Specialist | 1 | 1 | 1 | |
| Webmaster | 1 | 0 | 1 | |
| Multi-Media Manager | 1 | 1 | 1 | |
| Secretary | 1 | 0.6 | 0.6 | |
| Graphic Designer | 1 | 2 | 2 | |
| Coordinator | 1 | 1 | 1 | |
| Total | 10 | 9.6 | 10.6 | |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|-----------|-------------|-------------|
| | Actual | Projected | Budget |
| Payroll | 622,412 | 840,871 | 995,698 |
| Contracted Services | 77,345 | 91,616 | 54,616 |
| Supplies & Materials | 66,052 | 64,432 | 76,753 |
| Other Operating Expenses | 38,631 | 42,050 | 39,500 |
| Facility Costs | 18,970 | 19,140 | 19,577 |
| Total Budget | \$823,410 | \$1,058,109 | \$1,186,144 |

Performance Measures

| | Actual 2018/19 | Projected 2019/20 | Projected 2020/21 |
|--|-------------------|----------------------|----------------------|
| Number of press releases | 90 | 90 | 90 |
| Percentage of clients that are satisfied | 80 | 100 | 100 |
| Number of media "hits" | 100 | 100 | 100 |
| Cost of annual services provided by CPI to divisions | 13,000 or less | 14,000 or less | 14,000 or less |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Communications

REVENUES

REVENUES - Local, State, and Federal

5740 - Local Revenue-Other

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

| | | | | | |
|---------|---------|---------|---------|-----------|-----------|
| 874,333 | 844,140 | 762,759 | 823,409 | 1,058,109 | 1,189,144 |
| 874,333 | 844,140 | 762,759 | 823,409 | 1,058,109 | 1,189,144 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 662,400 | 676,897 | 598,375 | 622,412 | 840,871 | 995,698 |
| 96,962 | 52,897 | 62,038 | 77,345 | 91,616 | 54,616 |
| 67,429 | 62,566 | 58,499 | 66,052 | 64,432 | 76,753 |
| 19,467 | 23,093 | 24,142 | 38,631 | 42,050 | 39,500 |
| 846,258 | 815,453 | 743,054 | 804,440 | 1,038,969 | 1,166,567 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

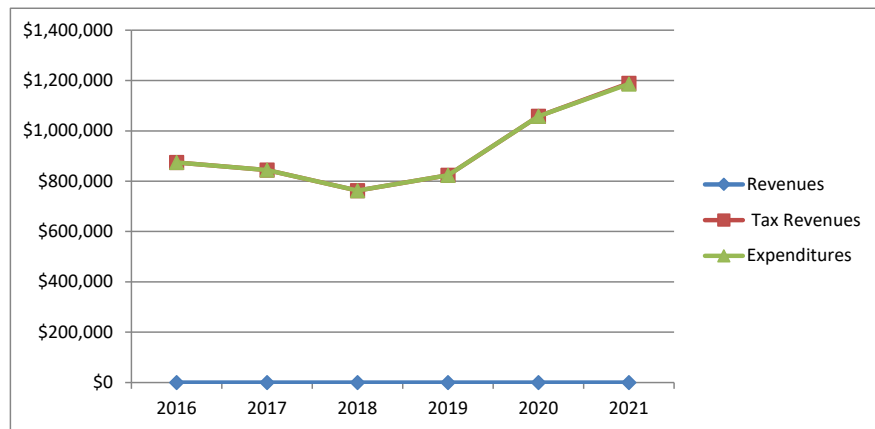
Total EXPENDITURES:

| | | | | | |
|------------|------------|------------|------------|--------------|--------------|
| 28,075 | 28,687 | 19,705 | 18,970 | 19,140 | 19,577 |
| \$ 874,333 | \$ 844,140 | \$ 762,759 | \$ 823,410 | \$ 1,058,109 | \$ 1,186,144 |

Sustainability Ratio

Local Property Taxes / Expenditures

100% 100% 100% 100% 100% 100%



Human Resources 030

Program Narrative

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.

Division 2020-2021 Objectives

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.

Division Goals

Review of the HCDE Salary Schedules
Upgrade of inactive file management system
Implement electronic onboarding process
RFP for Workers' compensation administration

Prior Year Highlights

Recruitment rebranding.
New voluntary benefits offered to employees
New Workers' Compensation plan and administrator

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 | |
|--------|--------|--------|--------|--------|--|
| | | | | X | |

Personnel Allocations

| Position | 18/19 | 19/20 | 20/21 |
|-----------------------------|-------|-------|-------|
| Executive Director | 1 | 1 | 1 |
| Assistant Director | 1 | 1 | 1 |
| Human Resources Coordinator | 2 | 3 | 3 |
| Benefits Coordinator | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 |
| Benefits Assistant | 1 | 1 | 1 |
| Clerk | 2 | 1 | 1 |
| Human Resources Generalist | 1 | 1 | 1 |
| Total | 10 | 10 | 10 |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|-------------|-------------|-------------|
| | Actual | Projected | Budget |
| Payroll | 824,394 | 855,056 | 866,613 |
| Contracted Services | 86,539 | 57,150 | 59,500 |
| Supplies & Materials | 49,359 | 54,000 | 54,000 |
| Other Operating Expenses | 61,583 | 92,200 | 90,000 |
| Capital Outlay | 0 | 0 | 0 |
| Facility Charges | 22,409 | 22,610 | 21,339 |
| Total Budget | \$1,044,283 | \$1,081,016 | \$1,091,452 |

Performance Measures

| | Actual 2018/19 | Projected 2019/20 | Projected 2020/21 |
|--|-------------------|----------------------|----------------------|
| 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 2020-2021

Human Resources

REVENUES

REVENUES - Local, State, and Federal

5740 - Local Revenue-Other

5890 - State Revenue-Shared Services

5990 - Fed Rev - Indirect Costs

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5,111 | - | - | - | - | - | - |
| 170,557 | 210,866 | 244,632 | 264,943 | 275,855 | 368,904 | |
| 175,668 | 210,866 | 244,632 | 264,943 | 275,855 | 368,904 | |
| 760,209 | 775,946 | 753,546 | 779,340 | 805,161 | 722,548 | |
| 935,877 | 986,812 | 998,178 | 1,044,283 | 1,081,016 | 1,091,452 | |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total EXPENDITURES:

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 753,278 | 771,169 | 799,866 | 824,394 | 855,056 | 866,613 | |
| 55,188 | 83,641 | 38,234 | 86,539 | 57,150 | 59,500 | |
| 32,090 | 30,182 | 48,785 | 49,359 | 54,000 | 54,000 | |
| 49,661 | 51,461 | 59,219 | 61,583 | 92,200 | 90,000 | |
| 890,217 | 936,453 | 946,104 | 1,021,874 | 1,058,406 | 1,070,113 | |
| 45,660 | 50,359 | 52,074 | 22,409 | 22,610 | 21,339 | |
| \$ 935,877 | \$ 986,812 | \$ 998,178 | \$ 1,044,283 | \$ 1,081,016 | \$ 1,091,452 | |

Sustainability Ratio

Local Property Taxes / Expenditures

81%

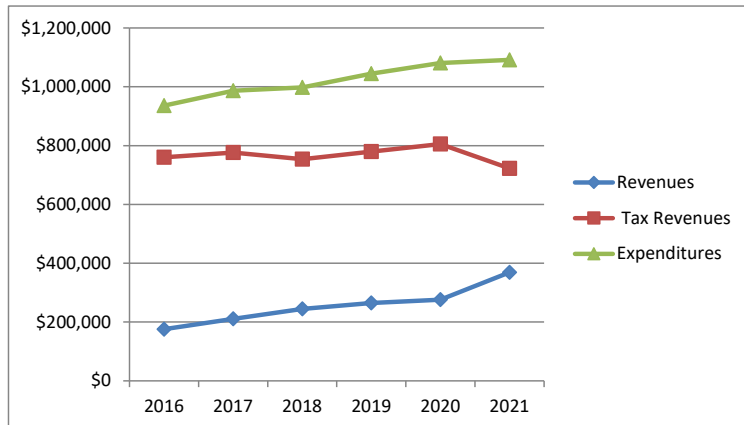
79%

75%

75%

74%

66%



Assistant Superintendent – Academic Support

011

| | | | | | | | | | |
|---|--------|--------|--------|--------|--|--|------------------|------------------|---------------|
| Program Narrative | | | | | | Division 2020-2021 Objectives | | | |
| The Assistant Superintendent oversees and/or supervises The Head Start Program, The School-Based Therapy Services Division and The Schools Division | | | | | | Service Delivery Objective | | | |
| | | | | | | 1. Division directors under my supervision will receive an average of 4 formal visits from me during the year. | | | |
| | | | | | | Client Satisfaction Objective | | | |
| | | | | | | 2. At least 90% of the division directors, managers, and supervisors receiving support services from me will be satisfied with those services. | | | |
| | | | | | | Outcomes Objective | | | |
| Division Goals | | | | | | 4. 100% of the divisions under my supervision will meet their outcome accountability objectives. | | | |
| -Provide a safe environment for students and staff. -Deliver high quality instruction/service -Ensure a culture of Professionalism | | | | | | Financial Objective | | | |
| | | | | | | 5. 100% of the divisions under my supervision will meet their financial accountability objectives | | | |
| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
| Goal 1 | Goal 1 | Goal 3 | Goal 4 | Goal 5 | | | 2018/19 | 2019/20 | 2020/21 |
| X | X | | | | | | <u>Actual</u> | <u>Projected</u> | <u>Budget</u> |
| Personnel Allocations | | | | | | Payroll | 263,930 | 275,505 | 287,565 |
| Position | | | | | | Contracted Services | 915 | 1,460 | 960 |
| | | | | | | Supplies & Materials | 239 | 1,007 | 3,050 |
| Assistant Superintendent | | | | | | Other Operating Expenses | 13,590 | 35,371 | 31,428 |
| Executive Assistant | | | | | | Facility Charges | 4,719 | 4,760 | 4,869 |
| | | | | | | Total Budget | 283,393 | 318,103 | 327,872 |
| | | | | | | | | | |
| Total | | | | | | | | | |
| | | | | | | | | | |
| Performance Measures | | | | | | Actual | Projected | Projected | |
| | | | | | | 2018/19 | 2019/20 | 2020/21 | |
| % 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. | | | | | | 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 2020-2021

Assistant Superintendent Academic
Support

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 283,003 | \$ 268,261 | \$ 274,141 | \$ 283,393 | \$ 295,103 | \$ 327,872 |
| 283,003 | 268,261 | 274,141 | 283,393 | 295,103 | 327,872 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 265,590 | 249,655 | 256,871 | 263,930 | 275,505 | 287,565 |
| 764 | 1,416 | 914 | 915 | 1,460 | 960 |
| 2,033 | 453 | 820 | 239 | 1,007 | 3,050 |
| 9,280 | 9,833 | 9,897 | 13,590 | 35,371 | 31,428 |
| 277,666 | 261,357 | 268,502 | 278,674 | 313,343 | 323,003 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

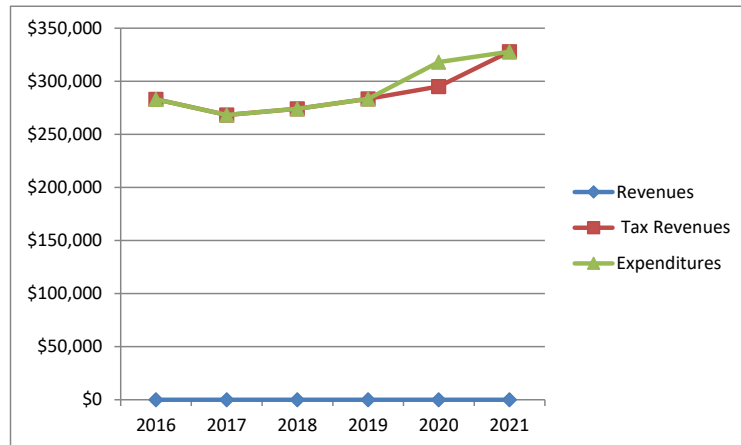
Total **EXPENDITURES**:

| | | | | | |
|------------|------------|------------|------------|------------|------------|
| 5,337 | 6,904 | 5,639 | 4,719 | 4,760 | 4,869 |
| \$ 283,003 | \$ 268,261 | \$ 274,141 | \$ 283,393 | \$ 318,103 | \$ 327,872 |

Sustainability Ratio

Local Property Taxes / Expenditures

100% 100% 100% 100% 93% 100%



School Based Therapy Services

111

Program Narrative

The Therapy Services Division provides occupational therapy, physical therapy and music therapy services for children with disabilities and struggling learners in schools and early intervention programs in the greater Houston area. Services include evaluation, intervention, problem-solving and training. In the 2019-20 school year, approximately 7,732 children were served. Therapy Services mission: Advancing best practices for service delivery in partnership with the educational community.

Division 2020-2021 Objectives

Service Delivery Objective

1. The Therapy Services Division will deliver 80% or the days of service contracted with independent school districts and programs for children from the ages of birth to 22 years.

Client Satisfaction Objective

2. 90% of the Therapy Services client s and employees be at satisfied with services.

Outcomes Objective

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

Financial Objective

4. 70% of students will make progress on the IEP objectives that are supported by therapy providers.

Financial Objective:

5. School Based Therapy services will be 80 to 85% self-supporting

Division Goals

Maintain a quality focus for our child-centered interventions.

Successful recruitment/retention of professional personnel.

Development of the TxSpot Resource Center.

Prior Year Highlights

In the 2019-20 school year, approximately 7,732 students were served, and more than 6,924 teachers and educators were trained in school districts, 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 4,574 users on its site and provided answers to 47 questions regarding school-based therapy practice. In addition to their duties as related services providers in special education programs, division professionals served as consultants to students in general education settings struggling with learning and behavioral difficulties.

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 | |
|-----------------------|--------|--------|--------|--------|--|
| | | X | X | X | |
| Personnel Allocations | | | | | |
| Position | 18/19 | 19/20 | 20/21 | | |
| Director | 1 | 1 | 1 | | |
| Manager | 8 | 8 | 8.17 | | |
| Field Staff | 128.85 | 130.85 | 131.85 | | |
| Secretary | 1 | 1 | 1 | | |
| Office Clerk | 2 | 2 | 2 | | |
| Administrative Asst | 1 | 1 | 1 | | |
| Total | 141.85 | 143.85 | 145.02 | | |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|--------------|--------------|--------------|
| | Actual | Projected | Budget |
| Payroll | 10,268,908 | 11,925,697 | 12,324,427 |
| Contracted Services | 23,492 | 40,900 | 44,900 |
| Supplies & Materials | 77,708 | 107,900 | 125,900 |
| Other Operating Expenses | 113,506 | 166,200 | 166,700 |
| Facility Charges | 67,074 | 67,674 | 71,727 |
| Total Budget | \$10,550,688 | \$12,308,371 | \$12,733,654 |

Performance Measures

| | Actual | Projected | Projected |
|---|---------|-----------|-----------|
| | 2018/19 | 2019/20 | 2020/21 |
| Percent of the days of service contracted | 96.3% | 80% | 80% |
| Percent client and employees satisfied | 98% | 90% | 90% |
| Percent of therapist adhering to best practices | 100% | 80% | 80% |
| Percent of students that made progress on IEP objectives supported by therapy providers | 87% | 70% | 70% |
| Percent self-sustaining | 85% | 82% | 80% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

School Based-Therapy Services

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

5740 - Local Revenue-Other

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 8,633,429 | \$ 8,552,308 | \$ 8,888,791 | \$ 8,981,970 | \$ 10,033,388 | \$ 10,170,332 |
| - | - | - | - | - | - |
| 8,633,429 | 8,552,308 | 8,888,791 | 8,981,970 | 10,033,388 | 10,170,332 |
| 658,702 | 1,149,555 | 1,428,440 | 1,568,718 | 2,274,983 | 2,563,322 |
| 9,292,131 | 9,701,863 | 10,317,231 | 10,550,688 | 12,308,371 | 12,733,654 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total EXPENDITURES:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 9,007,225 | 9,445,297 | 10,025,196 | 10,268,908 | 11,925,697 | 12,324,427 |
| 33,717 | 25,443 | 25,103 | 23,492 | 40,900 | 44,900 |
| 68,387 | 63,432 | 102,893 | 77,708 | 107,900 | 125,900 |
| 126,112 | 109,767 | 104,142 | 113,506 | 166,200 | 166,700 |
| 9,235,441 | 9,643,939 | 10,257,334 | 10,483,614 | 12,240,697 | 12,661,927 |
| 56,690 | 57,924 | 59,897 | 67,074 | 67,674 | 71,727 |
| \$ 9,292,131 | \$ 9,701,863 | \$ 10,317,231 | \$ 10,550,688 | \$ 12,308,371 | \$ 12,733,654 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

93%

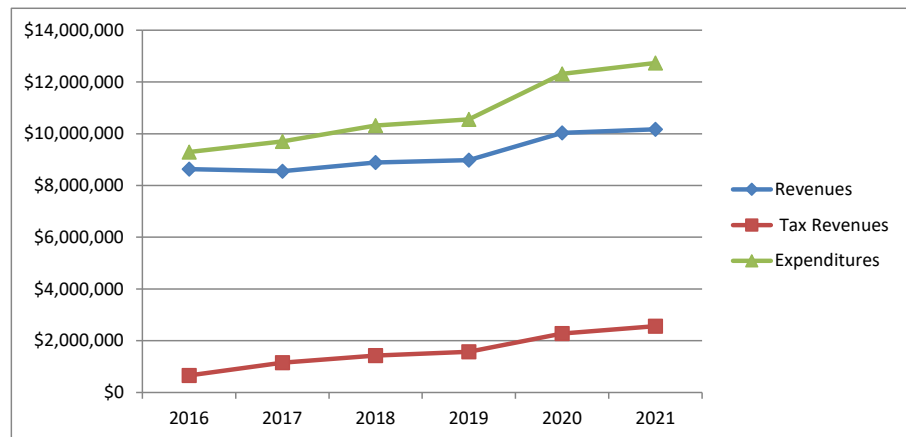
88%

86%

85%

82%

80%



Special Schools Administration

501

Program Narrative

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.

Division 2020-2021 Objectives

Service Delivery Objective

1. Academic and Behavior Schools will conduct an ARD meeting within two weeks of enrollment for 100% of the students

Client Satisfaction Objective

2. Ninety percent of client district representatives will be satisfied with services by Academic and Behavior Schools

Outcomes Objective

3. Eighty percent of students with adaptive behavior program will advance from daily level to "progress level" within 15 weeks of enrollment

Financial Objective

4. Academic and Behavior Schools' will be 75% to 80% self-supporting.

Division Goals

To provide alternative pathways to at risk students with behavioral challenges for all 25 school districts in Harris County.

To promote positive relationships with the community, districts, and staff.

Prior Year Highlights

Principal for A Day Program was initiated with stakeholders from the special needs and mental health community spending a day shadowing the principal at HCDE campuses. • Teachers attended training with the DFW Autism Conference and the Texas Association of Behavior Specialists Annual Conference. HCDE staff also presented at Texas Behavior School Annual Conference. • Leadership retreat focusing on the mental health of Schools Division professional staff and how to manage self-care. • Special Olympics was initiated this year with 3 events for AB students to participate in bowling, volleyball, and basketball. High Point and Fortis Academy students serve as volunteers to learn empathy. The new AB Campus was finished to start operation in FY19-20. New building campus projects for FY20-21.

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 |
|--------|--------|--------|--------|--------|
| X | X | X | | X |

Personnel Allocations

| Position | 18/19 | 19/20 | 20/21 |
|--------------------------|-------|-------|-------|
| Senior Director | 1 | 1 | 1 |
| Director | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 |
| Secretary | 1 | 1 | 1 |
| Parent Liaison | 0 | 1 | 1 |
| Instructional Coach | 0 | 0 | 0 |
| Behavior Specialist | 0 | 0 | 0 |
| Total | 4 | 5 | 5 |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|-----------|-----------|-----------|
| | Actual | Projected | Budget |
| Payroll | 386,367 | 465,043 | 481,864 |
| Contracted Services | 91,142 | 229,590 | 246,540 |
| Supplies & Materials | 47,650 | 97,750 | 128,550 |
| Other Operating Expenses | 41,865 | 46,110 | 50,050 |
| Capital Outlay | 0 | 0 | 0 |
| Facility Charges | 8,012 | 8,084 | 8,268 |
| Total Budget | \$575,035 | \$846,577 | \$912,272 |

Performance Measures

| | Actual | Projected | Projected |
|--|---------|-----------|-----------|
| | 2018/19 | 2019/20 | 2020/21 |
| % 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

Budget Trend Analysis for Fiscal Year 2020-2021

Special School Administration

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ - | \$ - | \$ 1,980 | \$ 8,493 | \$ - | \$ - |
| - | - | 1,980 | 8,493 | - | - |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

| | | | | | |
|---------|---------|---------|---------|---------|---------|
| 497,140 | 492,543 | 549,205 | 566,542 | 808,577 | 912,272 |
| 497,140 | 492,543 | 551,185 | 575,035 | 808,577 | 912,272 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 370,880 | 385,378 | 374,023 | 386,367 | 465,043 | 481,864 |
| 27,768 | 21,932 | 58,036 | 91,142 | 229,590 | 243,540 |
| 54,439 | 50,691 | 56,595 | 47,650 | 97,750 | 128,550 |
| 26,274 | 16,377 | 32,868 | 41,865 | 46,110 | 50,050 |
| 479,361 | 474,378 | 521,522 | 567,023 | 838,493 | 904,004 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

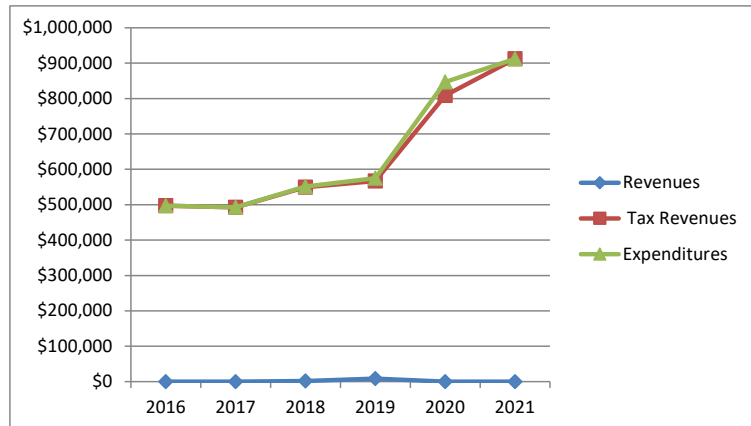
Total EXPENDITURES:

| | | | | | |
|------------|------------|------------|------------|------------|------------|
| 17,778 | 18,165 | 29,663 | 8,012 | 8,084 | 8,268 |
| \$ 497,140 | \$ 492,543 | \$ 551,185 | \$ 575,035 | \$ 846,577 | \$ 912,272 |

Sustainability Ratio

Local Property Taxes / Expenditures

100% 100% 100% 99% 96% 100%



Academic & Behavior School - East
131

Program Narrative

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.

Division 2020-2021 Objectives

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.

Division Goals

To provide effective educational services to at-risk students with behavioral challenges.

Prior Year Highlights

110 students enrolled at ABC East. 100% of students passed school courses with an average of 5.2 credits earned. Additionally, ABC East reported an 88% student attendance rate.

HCDE Goals

| | | | | |
|--------|--------|--------|--------|--------|
| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 |
| X | X | X | X | X |

General Operating Fund Expenditures by Object

| Personnel Allocations | | | | 2018/19 | 2019/20 | 2020/21 |
|-----------------------|-------|-------|-------|--------------|-------------|-------------|
| Position | 18/19 | 19/20 | 20/21 | Actual | Projected | Budget |
| Principal | 1 | 1 | 1 | 3,258,184 | 3,716,843 | 4,200,012 |
| Assistant Principal | 2 | 2 | 2 | 151,058 | 166,410 | 162,268 |
| Specialist | 2 | 2 | 2 | 190,906 | 148,580 | 135,650 |
| Counselor | 1 | 1 | 2 | 48,260 | 31,111 | 34,191 |
| School Nurse | 1.34 | 1.15 | 1.25 | 0 | 0 | 0 |
| Teacher | 22 | 22 | 22 | 322,501 | 325,389 | 332,827 |
| Secretary | 1 | 1 | 1 | Total Budget | | |
| Clerk | 2 | 2 | 2 | | | |
| Aide/Substitutes | 28 | 31 | 31 | | | |
| Total | 61.4 | 63.15 | 64.25 | \$3,970,909 | \$4,388,333 | \$4,864,948 |

| Performance Measures | Actual | Projected | Projected |
|--|---------|-----------|-----------|
| | 2018/19 | 2019/20 | 2020/21 |
| Percentage of students | 100% | 100% | 100% |
| Percentage of client districts satisfied | 90% | 90% | 90% |
| Percentage of students | 80% | 80% | 80% |
| Revenue/expenditure ratio | 75-80% | 80% | 80% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Academic and Behavior School East

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts
5740 - Local Rev-Other

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 2,777,350 | \$ 3,042,726 | \$ 3,120,900 | \$ 3,428,875 | \$ 3,469,001 | \$ 3,699,730 |
| 4,416 | - | 3,351 | 283 | - | - |
| 2,781,766 | 3,042,726 | 3,124,251 | 3,429,158 | 3,469,001 | 3,699,730 |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

| | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 558,151 | 459,609 | 575,753 | 541,751 | 864,332 | 1,165,218 |
| 3,339,917 | 3,502,335 | 3,700,004 | 3,970,909 | 4,333,333 | 4,864,948 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures
6200 - Contracted Services
6300 - Supplies & Materials
6400 - Other Operating Costs

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 2,749,540 | 2,896,437 | 3,082,425 | 3,258,184 | 3,716,843 | 4,200,012 |
| 102,110 | 136,233 | 155,789 | 151,058 | 166,410 | 162,268 |
| 93,753 | 68,753 | 101,238 | 190,906 | 148,580 | 135,650 |
| 39,553 | 38,220 | 35,805 | 48,260 | 31,111 | 34,191 |
| 2,984,956 | 3,139,643 | 3,375,257 | 3,648,408 | 4,062,944 | 4,532,121 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total EXPENDITURES:

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 354,961 | 362,692 | 324,747 | 322,501 | 325,389 | 332,827 |
| \$ 3,339,917 | \$ 3,502,335 | \$ 3,700,004 | \$ 3,970,909 | \$ 4,388,333 | \$ 4,864,948 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

83%

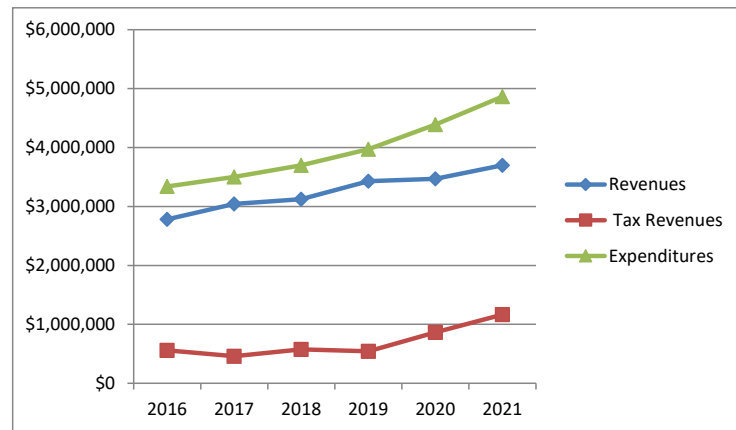
87%

84%

86%

79%

76%



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 2020-2021 Objectives

- Service Delivery Objective
1. High School students will master their goals for the 2020-2021 school year.
- Client Satisfaction Objective
2. 90% of clients will be satisfied with service provided by AB Schools
- Outcomes Objective
3. 80% of students in the Adaptive Behavior program enrolled for 12 continuous weeks or more will advance from daily level to progress.
- Financial Objective
4. 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 also prepare our students for post high school educational and job placement opportunities.

Prior Year Highlights

Last year we had 23 students back to their home school District. We had 12 students to Graduate in June 2019, one in December of 2019. We will also have one to graduate on February 28, 2020.

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 |
|-----------------------|--------|--------|--------|--------|
| x | x | x | x | x |
| Personnel Allocations | | | | |
| Position | 18/19 | 19/20 | 20/21 | |
| Principal | 1 | 1 | 1 | |
| Assistant Principal | 2 | 2 | 2 | |
| Specialist | 2 | 3 | 3 | |
| Counselor | 1 | 1.75 | 1.75 | |
| School Nurse | 1 | 1 | 1 | |
| Teacher | 20 | 20 | 20 | |
| Secretary | 3 | 2 | 2 | |
| Aide/Substitutes | 26 | 27 | 27 | |
| Total | 56 | 57.75 | 57.75 | |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|-------------|-------------|-------------|
| | Actual | Projected | Budget |
| Payroll | 3,029,887 | 3,428,604 | 3,882,638 |
| Contracted Services | 80,052 | 110,045 | 111,831 |
| Supplies & Materials | 186,618 | 124,010 | 211,673 |
| Other Operating Expenses | 42,010 | 104,452 | 52,628 |
| Capital Outlay | 0 | 0 | 0 |
| Facility Charges | 171,981 | 173,522 | 400,645 |
| Total Budget | \$3,510,548 | \$3,940,633 | \$4,659,415 |

Performance Measures

| | Actual | Projected | Projected |
|--|---------|-----------|-----------|
| | 2018/19 | 2019/20 | 2020/21 |
| Percentage of students | 100% | 100% | 100% |
| Percentage of client districts satisfied | 90% | 90% | 100% |
| Percentage of students | 100% | 100% | 80% |
| Revenue/expenditure ratio | 95% | 76% | 80% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Academic and Behavior School West

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts
5740 - Local Revenue-Other

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 2,354,231 | \$ 2,855,725 | \$ 3,101,275 | \$ 3,350,553 | \$ 3,193,600 | \$ 3,222,318 |
| 2,185 | - | - | - | 2,000 | - |
| 2,356,416 | 2,855,725 | 3,101,275 | 3,350,553 | 3,195,600 | 3,222,318 |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

| | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 427,983 | 278,453 | 71,249 | 159,995 | 690,033 | 1,437,097 |
| 2,784,398 | 3,134,178 | 3,172,524 | 3,510,548 | 3,885,633 | 4,659,415 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures
6200 - Contracted Services
6300 - Supplies & Materials
6400 - Other Operating Costs

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 2,450,585 | 2,787,677 | 2,795,340 | 3,029,887 | 3,428,604 | 3,882,638 |
| 74,390 | 79,709 | 97,944 | 80,052 | 110,045 | 111,831 |
| 55,688 | 57,966 | 68,110 | 186,618 | 124,010 | 211,673 |
| 27,883 | 29,143 | 37,950 | 42,010 | 104,452 | 52,628 |
| 2,608,546 | 2,954,495 | 2,999,344 | 3,338,567 | 3,767,111 | 4,258,770 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

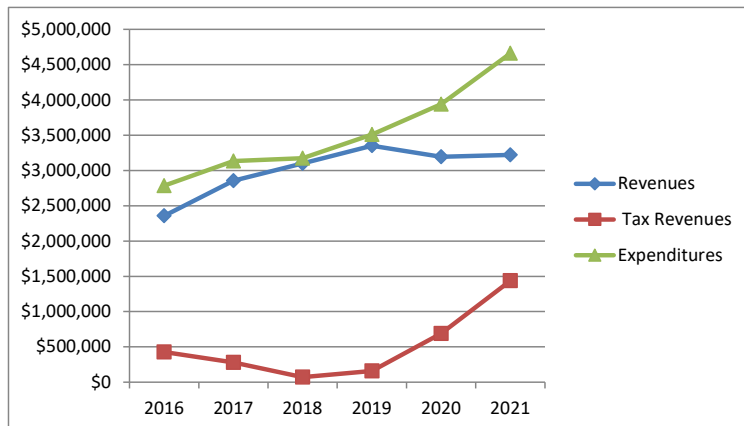
Total EXPENDITURES:

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 175,853 | 179,683 | 173,180 | 171,981 | 173,522 | 400,645 |
| \$ 2,784,398 | \$ 3,134,178 | \$ 3,172,524 | \$ 3,510,548 | \$ 3,940,633 | \$ 4,659,415 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

85% 91% 98% 95% 81% 69%



Fortis Academy 800

Program Narrative

Fortis Academy services students that are in transit from the treatment for substance abuse to their home school. HCDE wants to foster an environment to all Fortis Academy students a place to maintain their sobriety and avoid substance abuse. This will also allow our students to prepare for High School graduation as well as college and career opportunities.

Division 2020-2021 Objectives

Service Delivery Objective

1. Fortis Academy will provide transition services for 100% of the students who successfully complete the program and desire to continue their education.

Client Satisfaction Objective

2. 96% of clients will be satisfied with services provided by Highpoint schools.

Outcomes Objective

3. 80% of students enrolled in Highpoint schools will successfully complete the program.

Financial Objective

4. To educate students in recovery from substance use or co-occurring disorders while meeting state curriculum and graduation requirement towards graduation.

Division Goals

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

80% passing rate 90% attendance 78% sobriety. End of celebration Fall Festival License Treatment provider.

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 |
|--------|--------|--------|--------|--------|
| X | X | X | X | X |

Personnel Allocations

| Position | 18/19 | 19/20 | 20/21 |
|-----------------------|-------|-------|-------|
| Principal | 1 | 1 | 1 |
| Assistant Principal | 1 | 1 | 1 |
| Counselor | 1 | 1 | 1 |
| Transition Specialist | 0 | 0 | 0 |
| School Nurse | 1 | 1 | 1 |
| Teacher | 5 | 5 | 5 |
| Aide/Substitutes | 0 | 0.25 | 0.25 |
| Secretary | 1 | 1 | 1 |
| Total | 10 | 10.25 | 10.25 |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|-------------|-------------|-------------|
| | Actual | Projected | Budget |
| Payroll | 690,432 | 772,436 | 799,493 |
| Contracted Services | 201,216 | 114,760 | 132,816 |
| Supplies & Materials | 67,731 | 139,240 | 241,920 |
| Other Operating Expenses | 28,099 | 48,650 | 65,648 |
| Capital Outlay | 0 | 0 | 0 |
| Facility Charges | 162,449 | 163,773 | 167,516 |
| Total Budget | \$1,149,797 | \$1,238,859 | \$1,407,399 |

Performance Measures

| | Actual 2018/19 | Projected 2019/20 | Projected 2020/21 |
|--|-------------------|----------------------|----------------------|
| Percentage of students at recovery credit | 80% | 80% | 80% |
| Percentage of students at maintaining sobriety | 100% | 100% | 100% |
| How successful are students at teacher developed assessments | 100% | 100% | 100% |
| Percentage of students moving towards graduation | 89% | 89% | 89% |
| Revenue/expenditure ratio | 7% | 56% | 18% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Fortis High School

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts
5615 - Transfer In - Choice

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ - | \$ - | \$ - | \$ 84,000 | \$ 196,250 | \$ 256,250 |
| - | - | - | - | 500,000 | - |
| - | - | - | 84,000 | 696,250 | 256,250 |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| | | | | | |
|---|--------|-----------|-----------|-----------|-----------|
| - | 61,274 | 1,031,385 | 1,065,797 | 580,609 | 1,151,149 |
| - | 61,274 | 1,031,385 | 1,149,797 | 1,276,859 | 1,407,399 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures
6200 - Contracted Services
6300 - Supplies & Materials
6400 - Other Operating Costs
6600 - Capital Assets

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| - | 27,524 | 632,055 | 690,432 | 772,436 | 799,493 |
| - | - | 132,335 | 201,216 | 114,760 | 132,816 |
| - | - | 79,756 | 67,731 | 139,240 | 241,926 |
| - | - | 19,790 | 28,099 | 48,650 | 65,648 |
| - | 33,750 | 4,000 | - | - | - |
| - | 61,274 | 867,936 | 987,478 | 1,075,086 | 1,239,883 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

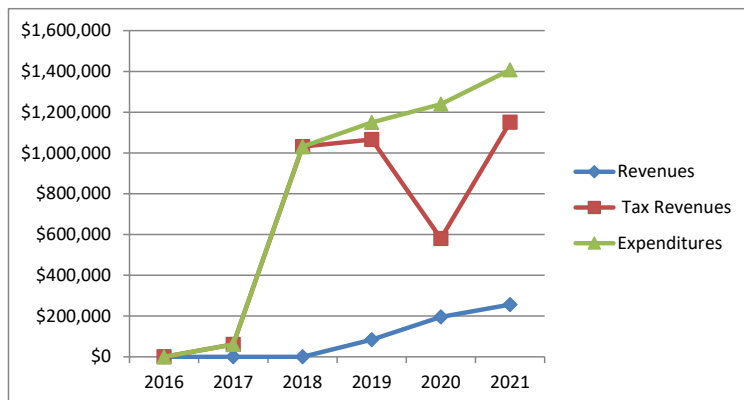
Total **EXPENDITURES**:

| | | | | | |
|------|-----------|--------------|--------------|--------------|--------------|
| - | - | 163,449 | 162,319 | 163,773 | 167,516 |
| \$ - | \$ 61,274 | \$ 1,031,385 | \$ 1,149,797 | \$ 1,238,859 | \$ 1,407,399 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

0% 0% 0% 7% 56% 18%



Highpoint East School 970

Program Narrative

Highpoint School East serves 6th-12th grade at-risk students who have been expelled or placed from nine client school districts. HCDE provides intensive counseling and demanding curriculum in a structured environment.

Division 2020-2021 Objectives

Service Delivery Objective

1. Highpoint schools will provide 100% transition services for the students who attend 45 days or more.

Client Satisfaction Objective

2. 90% of clients will be satisfied with services provided by Highpoint schools.

Outcomes Objective

3. Highpoint schools will successfully meet their objectives in this area.

Financial Objective

4. The revenue/expenditure ratio will be 70 to 80%.

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

Highpoint School East served 46 students during the school year; We had 91% of courses taken by our students passed. We successfully transitioned 286 students to their home campus.

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 |
|--------|--------|--------|--------|--------|
| X | X | X | X | X |

Personnel Allocations

| Position | 18/19 | 19/20 | 20/21 |
|-----------------------|-------|-------|-------|
| Principal | 1 | 1 | 1 |
| Assistant Principal | 2 | 2 | 2 |
| Counselor | 1 | 1 | 1 |
| Transition Specialist | 3 | 4 | 4 |
| School Nurse | 1.6 | 1.85 | 1.35 |
| Teacher | 17 | 17 | 17 |
| Aide-Substitute | 10 | 10 | 10 |
| Secretary | 1 | 1 | 1 |
| Total | 36.6 | 37.85 | 37.25 |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|-------------|-------------|-------------|
| | Actual | Projected | Budget |
| Payroll | 2,224,970 | 2,621,274 | 2,644,880 |
| Contracted Services | 218,655 | 236,820 | 234,920 |
| Supplies & Materials | 78,154 | 106,320 | 115,300 |
| Other Operating Expenses | 32,381 | 37,640 | 30,640 |
| Capital Outlay | 0 | 0 | 0 |
| Facility Charges | 365,021 | 368,290 | 376,706 |
| Total Budget | \$2,919,182 | \$3,370,344 | \$3,402,446 |

Performance Measures

| | Actual 2018/19 | Projected 2019/20 | Projected 2020/21 |
|--|-------------------|----------------------|----------------------|
| Percentage of students attending 45 days or longer received transition services. | 100% | 100% | 100% |
| Percentage of clients satisfied | 90% | 90% | 90% |
| Percentage of students attending 45 days or longer successfully complete the program | 80% | 80% | 80% |
| Revenue/expenditure ratio | 69% | 80% | 80% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Highpoint East School

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts
5740 - Local Revenue-Other

| 2015-2016 Actual | | 2016-2017 Actual | | 2017-2018 Actual | | 2018-2019 Actual | | 2019-2020 Projected | | 2020-2021 Approved Budget | |
|---------------------|-----------|---------------------|-----------|---------------------|-----------|---------------------|-----------|------------------------|-----------|---------------------------------|-----------|
| \$ | 1,847,265 | \$ | 2,113,190 | \$ | 2,101,955 | \$ | 2,016,830 | \$ | 2,094,473 | \$ | 2,012,977 |
| | - | | - | | - | | - | | - | | - |
| | 1,847,265 | | 2,113,190 | | 2,101,955 | | 2,016,830 | | 2,094,473 | | 2,012,977 |
| | 720,126 | | 734,120 | | 731,157 | | 902,352 | | 1,265,871 | | 1,389,469 |
| | 2,567,391 | | 2,847,310 | | 2,833,112 | | 2,919,182 | | 3,360,344 | | 3,402,446 |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

| | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 720,126 | 734,120 | 731,157 | 902,352 | 1,265,871 | 1,389,469 |
| 2,567,391 | 2,847,310 | 2,833,112 | 2,919,182 | 3,360,344 | 3,402,446 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures
6200 - Contracted Services
6300 - Supplies & Materials
6400 - Other Operating Costs

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 1,924,820 | 2,181,725 | 2,148,609 | 2,224,970 | 2,621,274 | 2,644,880 |
| 133,794 | 130,101 | 237,445 | 218,655 | 236,820 | 234,920 |
| 39,879 | 55,713 | 57,881 | 78,154 | 106,320 | 115,300 |
| 10,569 | 11,460 | 21,614 | 32,381 | 37,640 | 30,640 |
| 2,109,062 | 2,378,999 | 2,465,549 | 2,554,161 | 3,002,054 | 3,025,740 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total EXPENDITURES:

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 458,329 | 468,311 | 367,563 | 365,021 | 368,290 | 376,706 |
| \$ 2,567,391 | \$ 2,847,310 | \$ 2,833,112 | \$ 2,919,182 | \$ 3,370,344 | \$ 3,402,446 |

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

72%

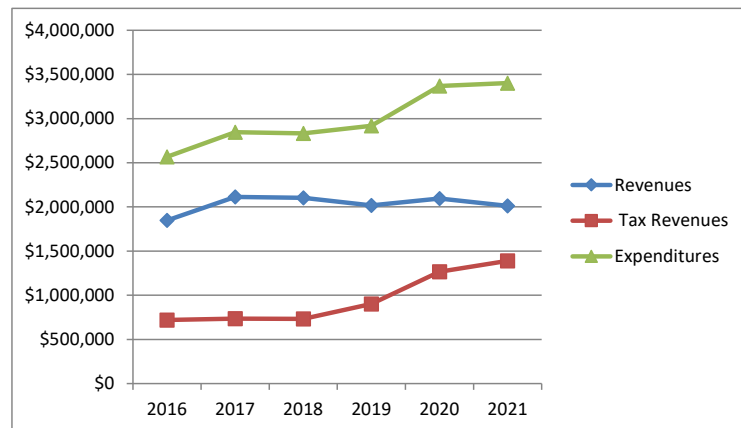
74%

74%

69%

62%

59%



Facility - Construction Services 086

| | |
|--|---|
| Program Narrative | Division 2020-2021 Objectives |
| 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 |
| Division Goals | Prior Year Highlights |
| To ensure a condition of operations that provides students and staff with safe, clean, attractive, and functional. | Prior year construction highlights included: Fortis Academy Kitchen complete. Drainage issues complete at HP East. Upgrades done to the fencing at HP East and AB East. |
| | |

| HCDE Goals | | | | | | General Operating Fund Expenditures by Object | | | |
|---|-------------|--------|--------|--------|--|---|--------------------|--------------------|-----------|
| Goal 1 | Goal 2 X | Goal 3 | Goal 4 | Goal 5 | | | 2018/19 | 2019/20 | 2020/21 |
| | | | | | | | Actual | Projected | Budget |
| Personnel Allocations | | | | | | Payroll | 171,592 | 179,831 | 195,681 |
| Position | 18/19 | 19/20 | 20/21 | | | Contracted Services | 3,022 | 2,000 | 2,000 |
| Director | 1 | 1 | 1 | | | Supplies & Materials | 0 | 1,000 | 3,000 |
| Coordinator | 1 | 1 | 1 | | | Other Operating Expenses | 0 | 5,100 | 16,100 |
| | | | | | | Capital Outlay | 0 | 0 | 0 |
| | | | | | | Facilities Costs | 47,392 | 3,270 | 5,078 |
| | | | | | | Total Budget | \$224,436 | \$191,197 | \$221,859 |
| | | | | | | | | | |
| Performance Measures | | | | | | Actual | Projected | Projected | |
| | | | | | | 2018/19 | 2019/20 | 2020/21 | |
| % 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 2020-2021

Facility - Construction Services

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ 125,603 | \$ 179,413 | \$ 192,282 | \$ 224,436 | \$ 191,197 | \$ 221,859 |
| 125,603 | 179,413 | 192,282 | 224,436 | 191,197 | 221,859 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total **EXPENDITURES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 120,730 | 173,411 | 185,352 | 171,592 | 179,831 | 195,681 |
| 627 | 2,375 | 3,996 | 3,022 | 2,000 | 2,000 |
| - | - | - | - | 1,000 | 3,000 |
| 1,469 | 790 | - | 2,429 | 5,100 | 16,100 |
| 122,826 | 176,576 | 189,348 | 177,044 | 187,931 | 216,781 |
| 2,777 | 2,837 | 2,934 | 47,392 | 3,266 | 5,078 |
| \$ 125,603 | \$ 179,413 | \$ 192,282 | \$ 224,436 | \$ 191,197 | \$ 221,859 |

Sustainability Ratio

Local Property Taxes / Expenditures

100%

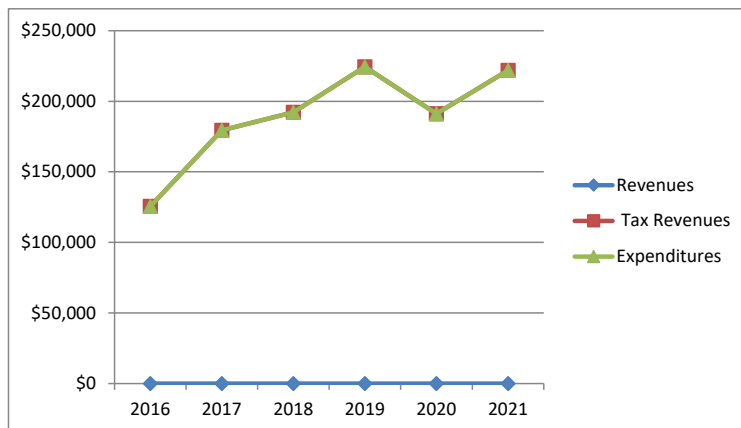
100%

100%

100%

100%

100%



Records Management 954

| | | | | | | | | |
|--|--------|--------|-------------|--------|--|------------------|------------------|----------------|
| Program Narrative | | | | | Division 2020-2021 Objectives | | | |
| The Records Management assists Harris County area educational and governmental agencies with maintaining and compliance with the State of Texas Local Governmental Records Act of 1989. We provide all types of records management services which includes, helping develop Records Control Schedules, destructions and recycling services, consulting, training, microfilm conversions, electronic imaging and storage vital records storage, transportation and records storage. | | | | | Service Delivery Objective | | | |
| | | | | | 1. Pick and Delivery Services will be 95% on time weekly. | | | |
| | | | | | Client Satisfaction Objective | | | |
| | | | | | 2. Records customers will rate our overall services as 90% (satisfied). | | | |
| | | | | | Outcomes Objective | | | |
| Division Goals | | | | | 3. Records Management will close 100% of service orders within 48 hours. | | | |
| | | | | | Financial Objective | | | |
| | | | | | 4. Records Management will be 90-95% self-sustaining. | | | |
| Prior Year Highlights | | | | | Train customers on the use of the web interface. Signed the City of Houston to a 10 year agreement. Picked up over 125,000 tons of paper for recycling. Developed a partnership with the City of Houston for digitizing/scanning services. | | | |
| HCDE Goals | | | | | General Operating Fund Expenditures by Object | | | |
| Goal 1 | Goal 2 | Goal 3 | Goal 4 X | Goal 5 | | 2018/19 | 2019/20 | 2020/21 |
| | | | | | | Actual | Projected | Budget |
| Personnel Allocations | | | | | Payroll | 808,152 | 905,097 | 960,806 |
| Position | | | | | Contracted Services | 184,532 | 130,900 | 112,650 |
| Director | | | | | Supplies & Materials | 131,172 | 219,400 | 174,500 |
| Records Operations Supervisor | | | | | Other Operating Expenses | 17,804 | 13,950 | 7,900 |
| Records Coordinator | | | | | Capital Outlay | 0 | 0 | 0 |
| Records Center Technician | | | | | Facility Charges | 775,680 | 765,329 | 765,926 |
| Microfilm/Imaging Clerk | | | | | Total Budget | \$1,917,341 | \$2,034,676 | \$2,021,782 |
| Records Clerk | | | | | | | | |
| Customer Service Clerk | | | | | | | | |
| Imaging Center Lead | | | | | | | | |
| Total | | | | | | | | |
| | | | | | | | | |
| Performance Measures | | | | | Actual | Projected | Projected | |
| | | | | | 2018/19 | 2019/20 | 2020/21 | |
| Percentage of on time weekly pickup and delivery services | | | | | 100% | 100% | 95% | |
| Percent of clients who rated services as satisfactory. | | | | | 91% | 95% | 80% | |
| Percent of clients who use web processing technology | | | | | 91% | 90% | 95% | |
| Percent self-sustaining. | | | | | 100% | 100% | 95% | |

HARRIS COUNTY DEPARTMENT OF EDUCATION

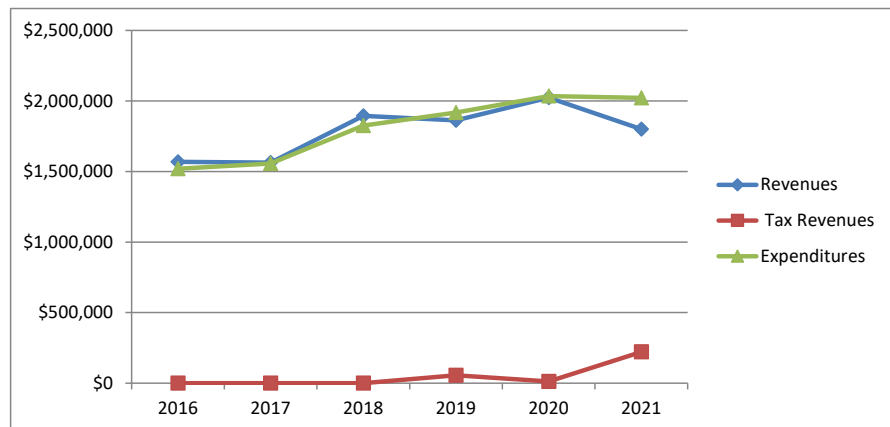
Budget Trend Analysis for Fiscal Year 2020-2021

Records Mgmt. Services

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| REVENUES | | | | | | |
| REVENUES - Local, State, and Federal | | | | | | |
| 5720 - Local Rev-Schl Districts | \$ 1,488,456 | \$ 1,493,589 | \$ 1,809,087 | \$ 1,619,412 | \$ 1,826,425 | \$ 1,710,500 |
| 5615 - Transfer In - Choice | - | - | - | 174,136 | 106,827 | - |
| 5740 - Local Revenue-Other | 80,930 | 69,576 | 85,684 | 68,270 | 90,000 | 90,000 |
| | 1,569,386 | 1,563,165 | 1,894,771 | 1,861,817 | 2,023,252 | 1,800,500 |
| REVENUES - Tax Revenues | | | | | | |
| 5710 - Local Property Taxes | - | - | - | 55,524 | 11,424 | 221,282 |
| Total REVENUES: | 1,569,386 | 1,563,165 | 1,894,771 | 1,917,341 | 2,034,676 | 2,021,782 |

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| EXPENDITURES | | | | | | |
| EXPENDITURES before Facilities | | | | | | |
| 6100 - Payroll Expenditures | 670,381 | 719,182 | 765,299 | 808,152 | 905,097 | 960,806 |
| 6200 - Contracted Services | 107,457 | 99,134 | 231,431 | 184,532 | 130,900 | 112,650 |
| 6300 - Supplies & Materials | 117,964 | 126,175 | 141,228 | 131,172 | 219,400 | 174,500 |
| 6400 - Other Operating Costs | 1,368 | 874 | 1,521 | 17,804 | 13,950 | 7,900 |
| 6600 - Capital Assets | - | - | 17,806 | - | - | - |
| | 897,170 | 945,365 | 1,157,285 | 1,141,661 | 1,269,347 | 1,255,856 |
| EXPENDITURES - Facilities | | | | | | |
| 6487 - Facilities Support Charges | 622,445 | 612,015 | 668,853 | 775,680 | 765,329 | 765,926 |
| Total EXPENDITURES: | \$ 1,519,615 | \$ 1,557,380 | \$ 1,826,138 | \$ 1,917,341 | \$ 2,034,676 | \$ 2,021,782 |

| | | | | | | |
|---|------|------|------|-----|-----|-----|
| Performance Ratio | 103% | 100% | 104% | 97% | 99% | 89% |
| Total Local, Federal, and State Revenues / Total Expenditures | | | | | | |



Choice Partners Cooperative
089 – 950 – 955

| Program Narrative | Division 2020-2021 Objectives |
|---|--|
| Gain purchasing power with legal, shared services solutions from Choice Partners national cooperative. Our government 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. | Service Delivery Objective 1. Choice Partners Cooperative will grow membership by 10% in 2020-2021. Client Satisfaction Objective 2. 90% of Choice Partners Cooperative customers will be satisfied with services. Compliance Objective 3. Remain most compliant among cooperatives – 100% on all documents Outcomes Objective 4. 90% of our clients will report that Choice Partners have saved them time and money. Financial Objective 5. Choice Partners will be 130% self-sustaining. |

| Division Goals | Prior Year Highlights |
|---|---|
| Generate significant revenue for HCDE. Be recognized as industry leader for procurement knowledge and compliance. 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. | Greatly expanded JOC program and successes. Still in FY20 CHOICE participated in numerous member's hurricane Harvey recovery efforts. Extended Supply Chain Catalog to a 2-year duration. |

| HCDE Goals | | | | | |
|------------|-------------|-------------|-------------|--------|--|
| Goal 1 | Goal 2 X | Goal 3 X | Goal 4 X | Goal 5 | |

| Personnel Allocations | | | |
|------------------------|-------|-------|-------|
| Position | 18/19 | 19/20 | 20/21 |
| Director | 1 | 1 | 1 |
| Asst. Director | 2 | 2 | 2 |
| Managers | 6.37 | 6.5 | 6.5 |
| Sr. Manager facilities | 1 | 1 | 1 |
| Compliance Specialist | 1 | 1 | 1 |
| Coordinator | 2 | 2 | 2 |
| Clerk | 5 | 5 | 5 |
| Total | 17.37 | 19.5 | 19.5 |

| General Operating Fund Expenditures by Object | | | |
|---|---------------|------------------|---------------|
| | 2018/19 | 2019/20 | 2020/21 |
| | <u>Actual</u> | <u>Projected</u> | <u>Budget</u> |
| Payroll | 1,370,380 | 1,597,594 | 1,677,946 |
| Contracted Services | 367,292 | 488,416 | 516,250 |
| Supplies & Materials | 50,917 | 117,939 | 145,070 |
| Other Operating Expenses | 229,291 | 341,460 | 393,780 |
| Capital Assets | 0 | 17,261 | 0 |
| Other Uses | 5,805,811 | 2,375,224 | 2,927,240 |
| Facility Charges | 65,981 | 66,572 | 68,094 |
| Total Budget | \$7,889,672 | \$5,004,466 | \$5,728,380 |

| Performance Measures | Actual | Projected | Projected |
|---------------------------------|---------|-----------|-----------|
| | 2018/19 | 2019/20 | 2020/21 |
| Net membership growth. | 131 | 147 | 158 |
| Satisfaction with services | 95% | 90% | 90% |
| Save our clients time and money | 85% | 85% | 85% |
| Become self-sustaining | 130% | 130% | 130% |

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Choice Partners

REVENUES

REVENUES - Local, State, and Federal

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 5720 - Local Rev-Schl Districts | \$ 4,405,793 | \$ 4,339,278 | \$ 5,117,297 | \$ 8,349,972 | \$ 4,972,466 | \$ 5,196,380 |
| 5740 - Local Revenue-Other | 21,110 | 32,000 | 30,200 | 39,700 | 32,000 | 32,000 |
| Total REVENUES: | 4,426,904 | 4,371,278 | 5,147,497 | 8,389,672 | 5,004,466 | 5,228,380 |

EXPENDITURES

EXPENDITURES before Facilities

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 6100 - Payroll Expenditures | 1,206,295 | 1,163,228 | 1,205,699 | 1,370,380 | 1,597,594 | 1,677,946 |
| 6200 - Contracted Services | 336,511 | 312,929 | 344,062 | 367,292 | 488,416 | 516,250 |
| 6300 - Supplies & Materials | 75,456 | 64,041 | 61,506 | 50,917 | 117,939 | 145,070 |
| 6400 - Other Operating Costs | 192,276 | 178,745 | 166,685 | 229,291 | 341,460 | 393,780 |
| 6600 - Capital Assets | - | - | - | - | 17,261 | - |
| 8900 - Other Uses | 2,547,458 | 2,588,083 | 2,803,104 | 5,805,811 | 2,375,224 | 2,927,240 |
| | 4,357,996 | 4,307,026 | 4,581,056 | 7,823,691 | 4,937,894 | 5,660,286 |

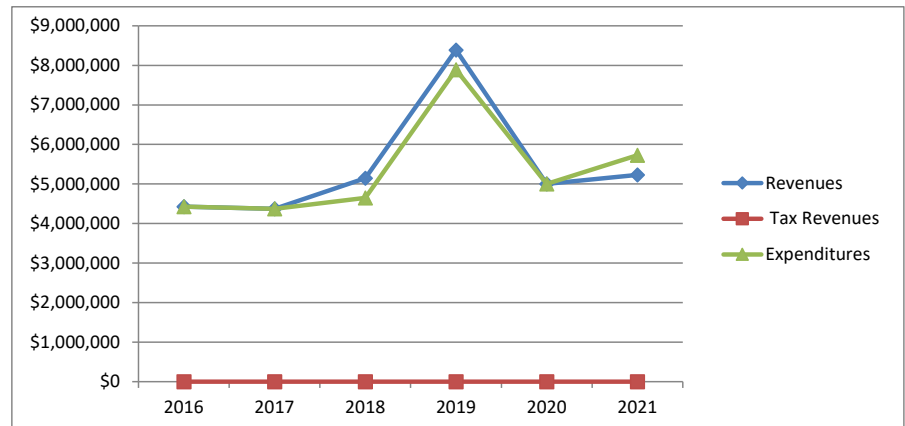
EXPENDITURES - Facilities

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 6487 - Facilities Support Charges | 68,908 | 64,252 | 66,441 | 65,981 | 66,572 | 68,094 |
| Total EXPENDITURES: | \$ 4,426,904 | \$ 4,371,278 | \$ 4,647,497 | \$ 7,889,672 | \$ 5,004,466 | \$ 5,728,380 |

Performance Ratio*

*Total Transfer to General Fund / Total Revenue

58% 59% 54% 69% 47% 56%



Facility Replacement Asset Schedule 088

Program Narrative

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.

Division 2020-2021 Objectives

Service Delivery Objective

1. Upon receipt of work orders that are initiated, the facilities division will strive to meet the following guidelines: Priority A - 24 hours; Priority B - 72 hours; Priority C - 184 hours

Client Satisfaction Objective

2. Facilities Services will work to make sure that 90% of our clients' response to our response will be with satisfaction

Outcomes Objective

3. To ensure that all HCDE buildings are maintained and kept up to safety codes and regulations

Financial Objective

4. Facilities Support expenditures for operations will not exceed the approved budget

Division Goals

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

Prior Year Highlights

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.

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 |
|-----------------------|--------|--------|--------|--------|
| | X | | | |
| Personnel Allocations | | | | |
| Position | 18/19 | 19/20 | 20/21 | |
| N/A | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | 0 | 0 | 0 | |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|----------|-----------|---------|
| | Actual | Projected | Budget |
| Payroll | 0 | 0 | 0 |
| Contracted Services | 0 | 0 | 0 |
| Supplies & Materials | 0 | 0 | 0 |
| Other Operating Expenses | 0 | 0 | 0 |
| Capital Outlay | 44,473 | 693,867 | 0 |
| Total Budget | \$44,473 | \$693,867 | \$0 |

| Performance Measures | Actual 2018/19 | Projected 2018/19 | Projected 2020/21 |
|---|--------------------|----------------------|----------------------|
| % 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 2020-2021

Facilities Asset Replacement

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ - | \$ 318,418 | \$ 734,913 | \$ 44,473 | \$ 593,867 | \$ - |
| - | - | - | 44,473 | 593,867 | - |

EXPENDITURES

EXPENDITURES before Facilities

6600 - Capital Assets

Total **EXPENDITURES**:

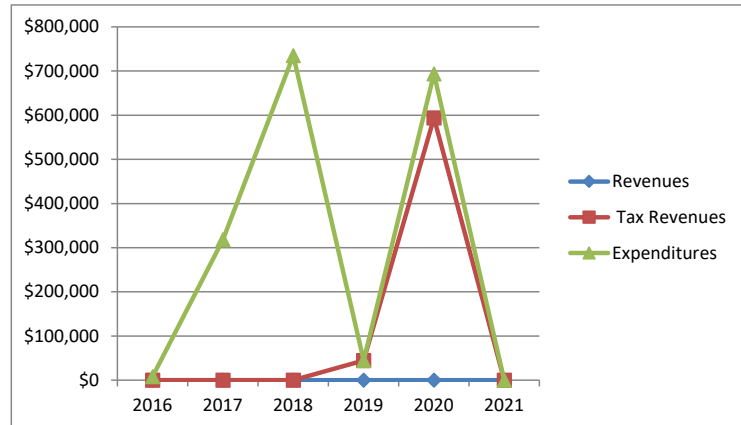
| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 8,070 | 318,418 | 734,913 | 44,473 | 693,867 | - |
| \$ 8,070 | \$ 318,418 | \$ 734,913 | \$ 44,473 | \$ 693,867 | \$ - |

Sustainability Ratio

Local Property Taxes / Expenditures

100% Support Division by General Fund

100% 100% 100% 100% 100% 100%



Facility Support Services 799

Program Narrative

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.

Division 2020-2021 Objectives

Service Delivery Objective

1. Upon receipt of work orders that are initiated, the facilities division will strive to meet the following guidelines: Priority A - 24 hours; Priority B - 72 hours; Priority C - 184 hours

Client Satisfaction Objective

2. Facilities Services will work to make sure that 90% of our clients' response to our response will be with satisfaction

Outcomes Objective

3. To ensure that all HCDE buildings are maintained and kept up to safety codes and regulations

Financial Objective

4. Facilities Support expenditures for operations will not exceed the approved budget

Division Goals

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

Prior Year Highlights

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.

HCDE Goals

| Goal 1 | Goal 2 | Goal 3 | Goal 4 | Goal 5 |
|-----------------------|--------|--------|--------|--------|
| | X | | | |
| Personnel Allocations | | | | |
| Position | 18/19 | 19/20 | 20/21 | |
| Director | 1 | 1 | 1 | |
| Manager | 3 | 3 | 3 | |
| Support | 34 | 34 | 34 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | 38 | 38 | 38 | |

General Operating Fund Expenditures by Object

| | 2018/19 | 2019/20 | 2020/21 |
|--------------------------|-------------|-------------|-------------|
| | Actual | Projected | Budget |
| Payroll | \$2,464,963 | \$2,643,991 | \$2,816,390 |
| Contracted Services | 1,696,516 | 1,666,114 | 1,957,800 |
| Supplies & Materials | 441,044 | 311,752 | 313,000 |
| Other Operating Expenses | 471,864 | 496,894 | 566,800 |
| Capital Outlay | 31,764 | 17,200 | 0 |
| Total Budget | \$5,106,152 | \$5,135,951 | \$5,953,990 |

| Performance Measures | Actual | Projected | Projected |
|---|--------------------|--------------------|--------------------|
| | 2018/19 | 2019/20 | 2020/21 |
| % 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 2019-2020

Facility Support Local Construction

REVENUES

REVENUES - Local, State, and Federal

5740 - Local Revenue-Other

| | 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|----|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ | - | 232,493 | 405,614 | \$ 756,317 | \$ - | \$ - |
| | - | 232,493 | 405,614 | - | - | - |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| - | - | 25,364 | 66,138 | - | - |
| - | 2,235 | 7,536 | - | - | - |
| - | - | 372,714 | 690,179 | - | - |
| 315,515 | 230,258 | - | - | - | - |
| \$ 315,515 | \$ 232,493 | \$ 405,614 | \$ 756,317 | \$ - | \$ - |

EXPENDITURES

EXPENDITURES before Facilities

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

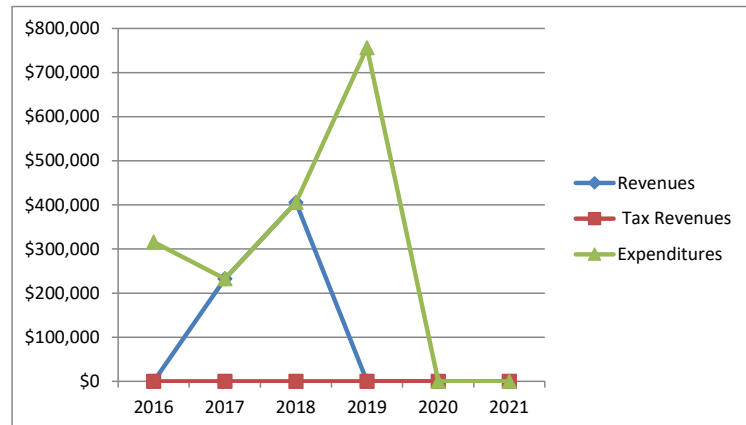
6600 - Capital Assets

Total **EXPENDITURES**:

Sustainability Ratio

Local Property Taxes / Expenditures

100% Support Division by General Fund



HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2019-2020

Facilities Support Services

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts
5730 - Local Rev-Other Entities
5790 - Local Revenue

Total **REVENUES**:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 3,888,598 | 4,762,985 | 4,870,172 | 5,106,152 | 5,135,951 | 5,653,990 |
| 3,888,598 | 4,762,985 | 4,870,172 | 5,106,152 | 5,135,951 | 5,653,990 |
| \$ 3,888,598 | \$ 4,762,985 | \$ 4,870,172 | \$ 5,106,152 | \$ 5,135,951 | \$ 5,653,990 |

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures
6200 - Contracted Services
6300 - Supplies & Materials
6400 - Other Operating Costs
6600 - Capital Assets

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 1,820,413 | 2,354,833 | 2,437,532 | 2,464,963 | 2,643,991 | 2,816,390 |
| 1,196,786 | 1,582,693 | 1,551,258 | 1,696,516 | 1,666,114 | 1,957,800 |
| 250,777 | 360,600 | 427,287 | 441,044 | 311,752 | 313,000 |
| 562,221 | 422,694 | 454,095 | 471,864 | 496,894 | 566,800 |
| 58,403 | 42,165 | - | 31,764 | 17,200 | - |
| 3,888,598 | 4,762,985 | 4,870,172 | 5,106,152 | 5,135,951 | 5,653,990 |

EXPENDITURES - Facilities

6487 - Facilities Support Charges

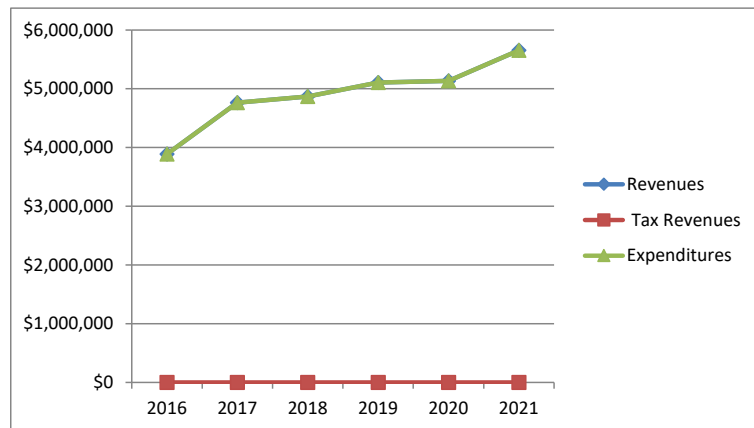
Total **EXPENDITURES**:

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|
| - | - | - | - | - | - |
| \$ 3,888,598 | \$ 4,762,985 | \$ 4,870,172 | \$ 5,106,152 | \$ 5,135,951 | \$ 5,653,990 |

Sustainability Ratio

Local Revenue / Expenditures

0% 100% 100% 100% 100% 100%



HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2020-2021

Head Start

REVENUES

REVENUES - Local, State, and Federal

5740 - Local Revenue-Other

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | 1,986 | 4,558 | 3,274 | 5,000 | 8,000 |
| - | 1,986 | 4,558 | 3,274 | 5,000 | 8,000 |

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

EXPENDITURES

EXPENDITURES before Facilities

6400 - Other Operating Costs

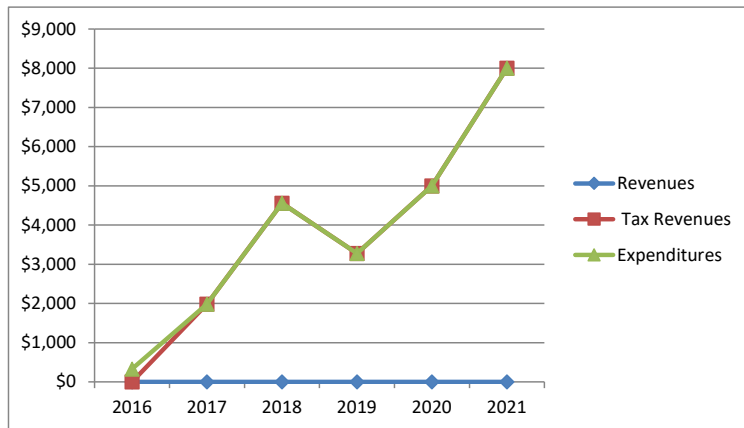
Total EXPENDITURES:

| 2015-2016 Actual | 2016-2017 Actual | 2017-2018 Actual | 2018-2019 Actual | 2019-2020 Projected | 2020-2021 Approved Budget |
|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------------------|
| 330 | 1,986 | 4,558 | 3,274 | 5,000 | 8,000 |
| \$ 330 | \$ 1,986 | \$ 4,558 | \$ 3,274 | \$ 5,000 | \$ 8,000 |

Sustainability Ratio

Local Property Taxes / Expenditures

0% 0% 100% 100% 100% 100%



PLANNING & EVALUATION MODEL FOR FY20-21

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

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

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

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.

ARO 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. CJ Rodgers, Assistant Superintendent for Education and Enrichment and Jonathan Parker, Assistant Superintendent for Academic Support. Their contact information is as follows:

Dr. CJ Rodgers

Assistant Superintendent for
Education and Enrichment
crodgers@hcde-texas.org

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In order to respond to these models, it would be important to consider the actual situation of HCDE. HCDE is not a school district, and the students we serve are part of the school district HCDE serves. On the other hand, HCDE has 46 active budget divisions for fiscal year 2020-2021 from which 24 divisions that provide internal or administrative services to HCDE such as “Superintendent Office”, “Human

Resources”, “Communications” and others. For the remaining 23, some divisions are part of a general type of services such as “The Teaching and Learning Center - TLC” which groups 11 budget divisions, or the “Special Schools Administration” that groups 4 budget divisions.

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

- Adult Education
- CASE – Center for Afterschool Summer and Enrichment
- Head Start
- Special School Administration
 - AB West School
 - AB East School
 - Highpoint East Scholl
 - Fortis Academy
- School Based Therapy Services (“Therapy”)
- The Teaching and Learning Center

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

| Division | Key Contributor | Chief Academic Officer | Budget Allocation | Projected Results (AROI) |
|---------------------|---------------------|------------------------|----------------------|--------------------------|
| Adult Education (*) | Stephanie Ross | Dr. CJ Rodgers | \$ 4,149,557 | 1.97 |
| CASE (*) | Dr. Lisa Caruthers | Danielle Bartz | 8,006,156 | \$0.64 |
| Head Start (*) | Venetia Peacock | Jonathan Parker | 24,404,264 | 0.0045 |
| Special Schools | Dr. Anthony Mays | Jonathan Parker | 945,397 | N/A |
| AB West | Dr. Victor Keys | Jonathan Parker | 4,669,415 | 0.88 |
| AB East | Donna Trevino-Jones | Jonathan Parker | 4,874,948 | 1 |
| Highpoint East | Marion Cooksey | Jonathan Parker | 3,432,446 | 0.87 |
| Fortis Academy | Dr. Anthony Moten | Jonathan Parker | 1,407,399 | 0.86 |
| Therapy | Carie Crabb | Jonathan Parker | 12,754,807 | \$0.10 |
| The Learning Center | Dr. Frances Hester | Dr. CJ Rodgers | 1,911,984 | 3.27 |
| TOTAL | | | \$ 66,556,373 | |

(*) For Special Revenue Grans, in some cases the Grant term does not coincide with HCDE fiscal year and the budget will include grants from two terms. In these cases, the Budget amounts will not coincide. Note: The data used in this section is preliminary and has not been audited. Actual audited number may change for revenues and students.

Certified FY20-21 Budget Document

Date

July 15, 2020

/s/ Assistant Supt. for Education
& Enrichment

/s/ Assistant Supt. for Academic
Support

/s/ Assistant Supt. for Business

ADULT EDUCATION

Gap Analysis

For fiscal year 2019-2020 Adult Education presented the following Gap Analysis:

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

Adult Ed comments of FY20 Gap Analysis

During fiscal year 2019-2020 the Adult Education proposed three objectives: 1.) Meet State Benchmarks for student progress, 2.) Offer short term workforce certificate programs that lead to gainful employment, and 3.) Increase enrollment in Integrated EL Civics.

As a result of COVID 19 we experienced the following:

- Progress scores were not obtained because of the inability to test prior to the end of the fiscal year. Prior to COVID 19 the program was trending toward seeing improvement to student benchmarks over prior year. The onboarding and teacher selection process was enhanced to include Professional Development was provided to all staff and teachers based upon the state requirements. In addition, the program provided approximated 10 hours of education and enrichment courses. Staff was trained in the use of virtual platforms and distance learning. Classroom observations and teaching coaching persisted throughout the year.
- Six IET courses were facilitated throughout the year. Due to COVID-19 IET classes were interrupted. However, the program still managed to meet the IET target for the year. We worked with partner sites and vendors to enhance IET programs to include hybrid and virtual modalities. The Division meet 99% of the target which was a 15% increase over last year.

- COVID-19 impacted the services provided to students. Classes ended in March before the end of the fiscal year. The program attracted more EL CIVICS students for IETS through outreach and advertisement.

Gap Analysis Adult Education FY 2020-2021

| Strategic Objectives | Current Standing | Deficiency | Action Plan |
|---|--|---|---|
| Progress test 90% of the students in the program before the end of the fiscal year. | TWC has implemented additional resources to provide a virtual student assessment protocol because of the COVID 19 pandemic. The Division is working on training staff to administer the virtual assessments. | Professional Development needs fluent depending upon the skill level of the assessor. Some students are unable to assess virtually due to lack of technology. In addition, face to face assessment are limited. | Provide professional development in as needed Open as many testing centers as possible to accommodate students that do not technology. |
| Deliver one additional career pathway workforce development programs to the community | In 2019 -2020 we overachieved the IET target. Currently offer 6 IETs. | Lack of technology or ability to facilitate virtually Limited number of qualified students | Target recruiting to students who has technology capability Proactively recruit qualified participants (ability to work) |
| Develop 2 employer partners requesting support to upskill workforce to exceed intensive targets | In 2019-2020 we extended the intensive target. Currently working with 2 employers to upskill staff. | Employer commitment / partnerships are inconsistent Curriculum must be development due to specialization MOU agreements slow down execution | Develop a structured approach to requesting services from employers Develop employee interest surveys Encourage Employee Recognition for completion Definitive start and completion date Gain employer commitment prior to investment |

Adult education proposed three strategies for the ensuing year 2020-2021:

1. The plan is to progress test 90% of the ABE students and increase the number of students who take the GED exam 3% over last year.
2. The department develop one additional workforce programs by partnering with service providers, employers, community colleges and community-based organizations.
3. The plan is to increase the number of employer partners by 2 new sites in 2020 -2021.

ARO - Academic Return on Investment

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

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

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

Actual A-ROI for fiscal year 2019-2020

$$\frac{\text{Increase in GED graduate earnings x actual grads x years in workforce}}{\text{Actual Dollars Spent}} = \frac{(3500) \times (107) \times (20)}{4,417.013} = 1.69$$

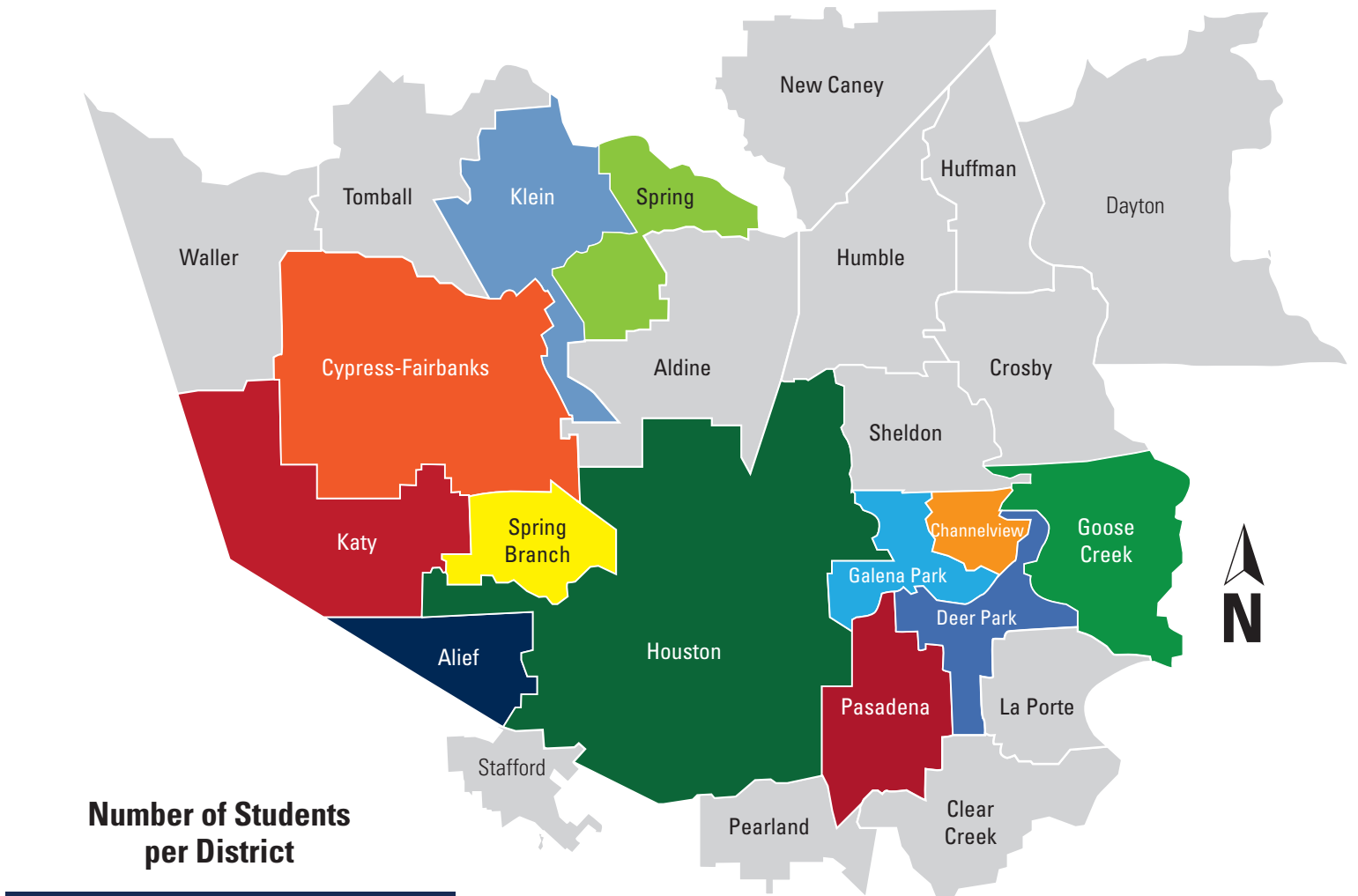
For Fiscal year 2019-2020 the GED enrollment increased. However, due to the COVID-19 pandemic service to students was interrupted. Therefore, there A-ROI dipped below the proposed A-ROI for the fiscal year.

The AROI for Fiscal 2020-2021 was proposed as follows:

$$\frac{\text{Increase in GED graduate earnings x actual grads x years in workforce}}{\text{Actual Dollars Spent}} = \frac{(3500) \times (117) \times (20)}{4,149,557} = 1.97$$

Adult Education Enrollment by District

Number of Students Enrolled: **6,098**



Number of Students
per District

| | |
|-------------------|-------|
| Alief ISD | 499 |
| Channelview ISD | 52 |
| Cy-Fair ISD | 295 |
| Deer Park ISD | 103 |
| Galena Park ISD | 138 |
| Goose Creek ISD | 167 |
| Houston ISD | 1,219 |
| Katy ISD | 437 |
| Klein ISD | 188 |
| Pasadena ISD | 2,216 |
| Spring ISD | 319 |
| Spring Branch ISD | 462 |

A-ROI year 2019 - 2020

Increase in GED graduate earnings x actual grads x years in workforce

Actual dollars spent

$$= \frac{(3500) \times (117) \times (20)}{4,750,000} = 1.72$$

For Fiscal year 2019-2020 the Adult Education Division increased the number of GED graduates by 35% over the prior year. The Division was awarded \$350,000 over the prior year which allowed for more GED classes.

CASE – CENTER FOR AFTERSCHOOL SUMMER AND ENRICHMENT

Gap Analysis

Gap Analysis CASE for Kids FY 2019-2020

| Strategic Objective | Current Standing | Deficiency | Action Plan |
|--|---|--|--|
| 1. Expand Resources- Leverage funds to maximize services to youth through out-of-school time programming | 1. Our current revenue portfolio includes: The Houston Galveston Area Council contract, City of Houston contract, 2- 21 st CCLC grants, a Houston Endowment grant; and a few small corporate and foundation grants for Ecobot | Grant from the Houston Endowment is declining and will be in 3 rd and final year. Next application will be a completely new proposal with potential data initiative City of Houston may be at risk due to fire fighters and will result in a loss of over 80+ annual partners. HGAC is due to remain constant and contract is in good standing. Limitations for HGAC relate to services are limited to 12 and under. 21 st are in good standing and will continue into next fiscal year but are limited to identified sites. | Build on our current service portfolio to expand services to seek additional funding streams. |
| 2. Enhance Quality – Provide support services to youth serving providers that expands their capacity to serve and increases the quality of the services they provide to youth | 2. CASE collaborates with 13 districts and 95 community partners to administer 43 comprehensive afterschool programs and 100+ content-based projects. 25 workshops and a conference have already been offered in 2017. 2018 with attendance from 905 professionals. Currently offer safety to adults, program coordinators and assure alignment and inclusion with school district safety plans | There is limited funding for older youth. Youth need to have a safe space to slow down and understand context for safety work and develop skills that they can utilize themselves in case of an emergency. | CASE is seeking to specifically expand our project-based learning portfolio to include college and career readiness activities for middle and high school students. CASE is also seeking to expand our afterschool safety initiative to include middle and high school youth training and services |
| 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 sits on several community collaboratives that are trying to maximize on resource sharing and supporting youth initiatives. Examples include Out2Learn, My Brothers Keeper, Bridge UP at Menninger, Children at Risk – youth advisory group. | Access to data continues to be a difficult process. Districts charge fees and the process is difficult. | A data-shared plan that includes badging youth for afterschool accomplishments will be proposed to the Houston Endowment for consideration for a new 3-year grant and could also be sources to national foundations that are interested in this type of work. |

CASE comments of FY20 Gap Analysis

1. Expand Resources- Leverage funds to maximize services to youth through out-of-school time programming. CASE for Kids received a successful \$500,000 from the Houston Endowment.
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. CASE for Kids hired a College and Career Readiness Manager and is integrating resources to serve older youth and into current service portfolio
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. Level Up Houston, a digital badging platform was developed over the Summer of 2020 and is in the process of being launched for Fall 2020.

Gap Analysis CASE for Kids FY 2020-2021

| Strategic Objective | Current Standing | Deficiency | Action Plan |
|---|--|---|---|
| 1. Service Delivery: Expand Resources available to out-of-school time service providers. | We consistently meet our service delivery objectives of serving the proposed number of youths in alignment with our grant awards. At least 90% of the proposed number of students participate in our 21sts CCLC and Partnership Project grants. | There is still a need for additional programs and methods of serving youth. Our Partnership Project funding declines credible applications each year. | Leverage additional funds to serve additional sites and youth. |
| 2. Client Satisfaction: Provide support services to youth serving providers that expands their capacity to serve and increases the quality of the services they provide to youth | Each year we survey our clients and have always reached our benchmark of 90% of stakeholders will be satisfied with the services provided by CASE. | Surveys are limited in scope and type of feedback gathered. While it is nice to hear feedback, it does not provide the nuanced information that will help us improve our programming and better serve the community. | This year we will be integrating focus groups to garner feedback into key initiatives such as our training series, SMART Zone, and our service provider support. |
| 3. Outcomes Objective. Enhance Quality through professional development and a process improvement system | CASE collaborates with 13 districts and 95 community partners to administer over 40 comprehensive afterschool programs and 100+ content-based projects and the Out to Learn Network. We have already provided over 15 workshops and 2 symposia, and 1/4ly learning communities in 2019.2020 in support of improving program quality. | CASE has not hosted a conference in over 3 years. While we have been successful in the professional development space, we feel like the community would like a bigger local out-of-school time professional development opportunity. Also, one funder has asked us to explore outcomes as they relate to out-of-school time staffing. | CASE is exploring the feasibility of hosting an afterschool conference. At the conference, a research partner would be engaged to help conduct a study on out-of-school time staffing and develop ongoing outcome measures. |

| | | | |
|--|---|---|--|
| 4. Financial Objective: Collaborate with out-of-school time investors to best leverage resources and create sustainable funding streams for youth investments in afterschool, summer programs. | CASE is currently in compliance with all funding streams. We receive funding from three primary sources: The Houston Endowment, the Houston/Galveston Area Council, and the Texas Education Agency. We also collaborate with local districts, the United Way and Harris County to leverage resources for out-of-school providers. | CASE is seeking to better utilize data across systems with partners to support fund development efforts. Data is often silohed and staff do not know how to properly utilize data to integrate into grant applications and support youth programming. | As CASE launches a new online youth badging platform that will recognize youth for their accomplishments. It is critical that we integrate collaborators and bring in advisors to ensure we can utilize the system as a data resource for the participating youth, the service organizations that issue the badges and industry partners that will invest into the system to document skill development in preparation for college and career. |
|--|---|---|--|

AROI - Academic Return on Investment

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

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

See summary by Dr. Leung.

The following is the ROI for HCDE CASE for Kids:

| Effects | Total Benefits Lower Estimates | Higher Estimates |
|--|-----------------------------------|------------------|
| Estimated Effects | | |
| Increased Attendance* | -\$595.90 | -\$3,772.05 |
| Increased Compensation** | \$44,492.83 | \$57,907.99 |
| Reduced Crime Costs*** | \$19,774.78 | \$32,229.31 |
| Total | \$63,671.71 | \$86,365.25 |
| Average Total Benefits: $(\$63,671.71 + \$86,365.25) / 2 = \$75,018.48$ | | |
| Cost of Program: \$5,594,214.84 | | |
| Number of Students: 4,374 (based on those who attended the program more than 29 days per year) | | |
| Average Cost per student: $\$5,594,214.84 / 4,374 = \$1,278.97$ | | |
| Years of investment: 8 (estimate) | | |
| Total Cost for 8 years: $\$1,278.97 \times 8 \text{ years} = \$10,231.76$ | | |
| Net Benefit/Cost Ratio: $\$75,018.48 / \$10,231.76 = \$7.33$ | | |

For every one-dollar investment in after school program at HCDE CASE for Kinds, the return for investments is \$7.33.

*Based on the R.I. Providence After School Program (Kauh, Tina. J., 2011). , South Carolina After School Program (Appenzeller, G., Nelson-Howell, M., Meadows, S., Powell, T., Norton, J. , 2012), the Texas 21st ACE Program (Naftzger, N., et. al., 2013) and the Boston Citizen Schools (Arcaira, E., Vile, J. D., Reisner, E. R., 2010).

**Based on the Brown estimates (Brown, Frates, Rudge and Tradewell, 2002).

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

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

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

(Estimated Effects of Number of Youth x Increased Attendance) + (Estimated Effects of Number of Youth x Increased Compensation) + (Estimated Effects of Number of Youth x Reduced Crime Costs)

| |
|---|
| Cost of Program |
| $(120 \times -2,138) + (120 \times 51,200) + (12 \times 26,002) = 6,193,996.74$ |
| <hr/> \$8,000,000 |

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

Actual AROI for Fiscal 2019-2020 is as follows:

| Estimates of Effects | Financial Proxy |
|---|------------------------|
| Increased School Day Attendance (1/100) | -\$2,138 |
| Increased Compensation for HS Graduates (1/100) | \$51,200 |
| Reduced Crime Costs (1/1000) | \$26,002 |
| Cost of Program: | \$7,533,405 |
| Number of Students: | 17,020 |

(Estimated Effects of Number of Youth x Increased Attendance) + (Estimated Effects of Number of Youth x Increased Compensation) + (Estimated Effects of Number of Youth x Reduced Crime Costs)

| |
|--|
| Cost of Program |
| $(17.02 \times -2,183) + (17.02 \times 51,200) + (1.702 \times 26,002) = 8,785,152.04$ |
| <hr/> \$7,533,405 |

Return on Investment: \$1.17 return for every dollar invested.

The AROI for Fiscal 2020-2021 is proposed as follows:

Due to lower estimated number of youths served due to Pandemic conditions, our estimated return will be also reflecting a lower rate.

| Estimates of Effects | Financial Proxy |
|---|------------------------|
| Increased School Day Attendance (1/100) | -\$2,138 |
| Increased Compensation for HS Graduates (1/100) | \$51,200 |
| Reduced Crime Costs (1/1000) | \$26,002 |
| Cost of Program: | \$7,028,673 |
| Number of Students | 10,000 |

(Estimated Effects of Number of Youth x Increased Attendance) + (Estimated Effects of Number of Youth x Increased Compensation) + (Estimated Effects of Number of Youth x Reduced Crime Costs)

Cost of Program

$(100 \times -2,183) + (100 \times 51,200) + (10 \times 26,002) = 5,161,663$

\$8,006,156

Return on Investment: \$.64 return for every dollar invested.

HEAD START

Gap Analysis

Gap Analysis Head Start for FY 2019-2020

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

Head Start comments of FY20 Gap Analysis

During FY 19-20, Head Start was able to establish a process for reviewing an assessment of need for changes to Standard Operating procedures based on the updated standards. The process included revamping the format for the Standard Operating Procedures. Staff has begun the work of systematically updating the procedures, training when applicable and posting them to the portal.

Head Start continued to work to achieve and maintain full staffing of all positions. Consistent recruitment activities during FY 19-20 helped Head Start to ensure a consistent pool of qualified applicants. The HCDE Board of Trustees approved and implemented a minimum wage of \$13.50 for the 20-21 FY.

The EHS-CCP partners have made positive improvements and work proactively with Head Start staff to ensure ongoing compliance; however, we continue to work through challenges that are consistent across both the Head Start Grant and the EHS-CCP Grant.

Gap Analysis Head Start FY 2020-2021

| Strategic Objective | Current Standing | Deficiency | Action Plan |
|---|---|---|--|
| Achieve & maintain full staffing of all positions | Consistently recruiting & interviewing. Conduct three scheduled job fairs annually and ongoing interviews monthly. | Lack of competitive salaries Qualified individuals in available hiring pool | Partner with other organizations to participate in the job fair Continue to collaborate with Human Resources Department Coordinate spring and fall CDA & teacher program presentations |
| Create a culture that supports staff satisfaction and retention | New onboarding implemented Leadership professional development series implemented | Lack of competitive salaries Full staffing of campuses Staff attendance More time to implement practice-based coaching Coaches needed More non-student time for teaching time | Leveling ongoing professional development (in process) Use staff survey outcomes to create an annual plan |
| Achieve full compliance in all EHS-CCP partner sites | Regular site visit Director's roundtables (4 times a year) Professional Development plan implemented Revamped center staffing Provided online option for teaching staff Compliant with immunization requirements | Teacher qualifications/Turnovers Lack of In-Kind opportunities Varying stages of compliance at each site Noncompliance with dentals and physicals Inability to find qualified personnel for Health Services | Create comprehensive and streamlined SOPs (In progress) Support partners in creation a formal hiring process |
| Build a Coolwood Head Start facility | Partial funding from Health and Human Services (HHS) received | Have not staffed the Health and Human Services (HHS) funded position to support the project | Continue to work with the Office of Head Start |
| La Porte replacement facilities | Health and Human Services (HHS) is awaiting a facilities assessment | Have not staffed the Health and Human Services (HHS) funded position to support the project | Complete assessment requested by Health and Human Services (HHS) |

AROI- Academic Return on Investment

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

Head Start projects an increase in gains and cost per child for the 2019-20, with the AROI maintaining in the .0045 for fiscal year 2019-2020. Considering the gap between teacher training and assessment, and

the need to further monitor reliability of the assessors, we anticipate no change in the ARIO for the next fiscal year, as follows:

$$\frac{\text{Growth * Student}}{\text{Budget}} = \frac{\text{Average Gains Score*Student \#}}{\text{Cost per student* Student \#}} = \frac{\text{Average Gain Score}}{\text{Cost per Student}}$$

$$\frac{\text{Growth * Student}}{\text{Budget}} = \frac{45}{\$10,000} = 0.0045$$

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

Actual AROI for Fiscal 2019-2020

The COVID Pandemic brought the program to an abrupt halt on March 13, 2020 disrupting all end of the year instructions and assessments; therefore, HCDE Head Start was not able to test students to obtain an average gain in the score. Because of this reason HCDE Hear Start will maintain for fiscal year 2020-2021 its fiscal year 2019-2020 AROI projection of .0045.

The AROI for Fiscal 2020-2021 is proposed as follows:

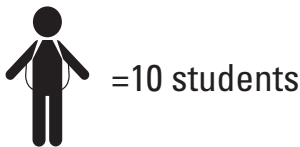
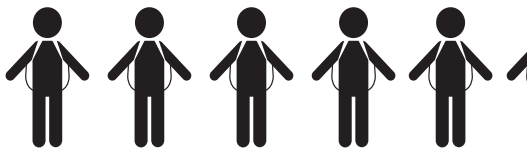
Head Start projects an increase in gains and cost per child for the 2019-20, with the AROI maintaining in the .0045 for fiscal year 2019-2020. Considering the gap between teacher training and assessment, and the need to further monitor reliability of the assessors, we anticipate no change in the ARIO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

$$\frac{\text{Growth * Student}}{\text{Budget}} = \frac{\text{Average Gains Score*Student \#}}{\text{Cost per student* Student \#}} = \frac{\text{Average Gain Score}}{\text{Cost per Student}}$$

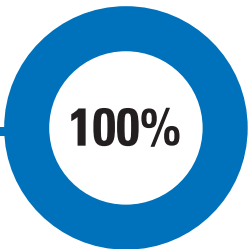
$$\frac{\text{Growth * Student}}{\text{Budget}} = \frac{45}{\$10,000} = 0.0045$$

Barrett Station 77532, 77520

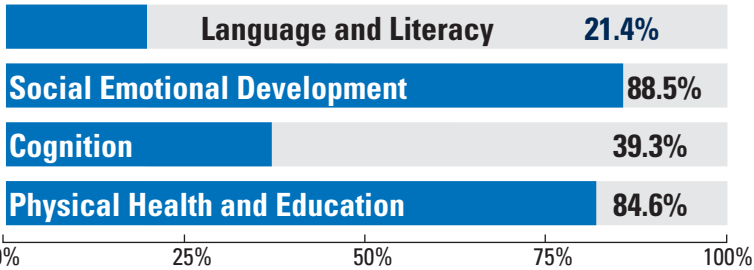
2019-2020 Students Served: 52



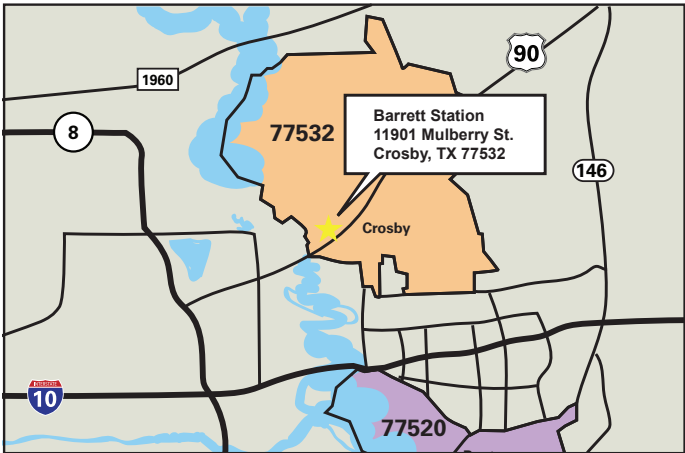
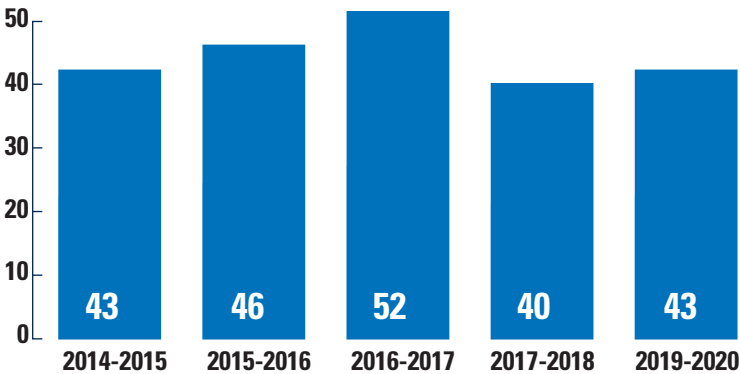
Parent Satisfaction



2019-2020
Mid-Year 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

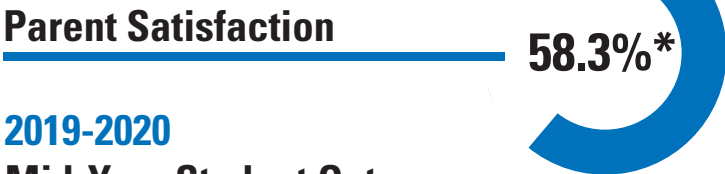
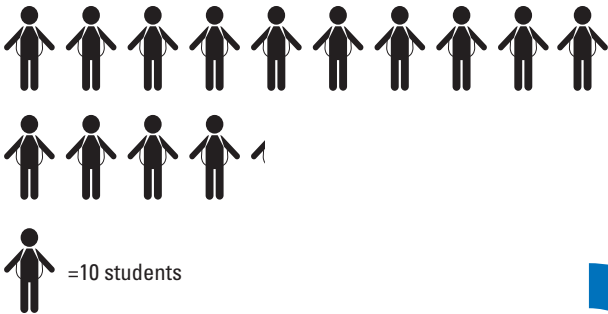
WIC: Supplemental nutrition for families

Lee College: ESL Courses

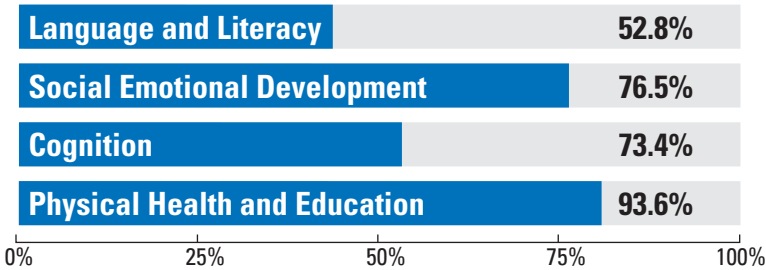
Houston Children's Charity: Toys

Baytown 77520, 77521, 77523

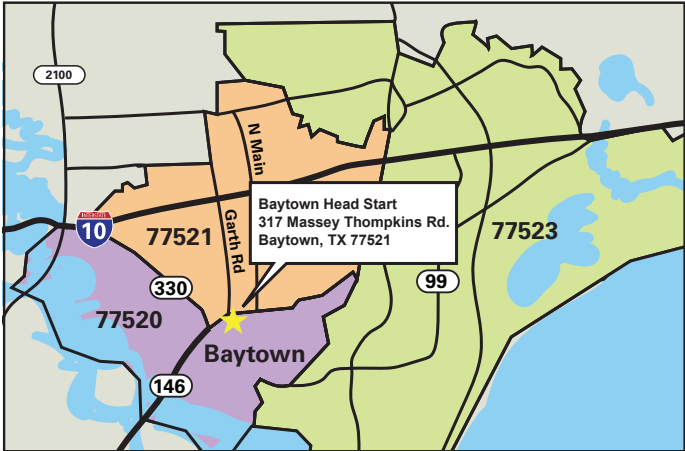
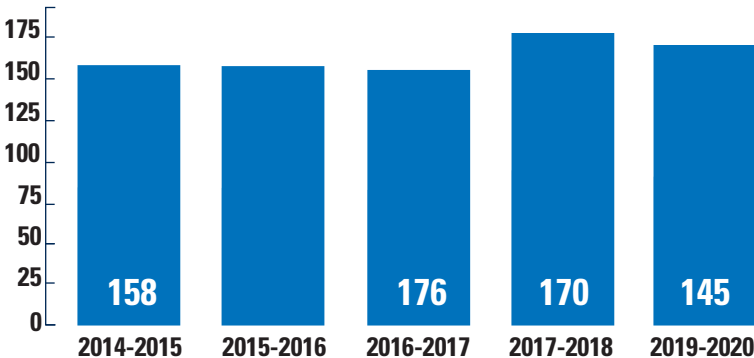
2019-2020 Students Served: 142



2019-2020
Mid-Year 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
- Houston Children's Charity: Toys

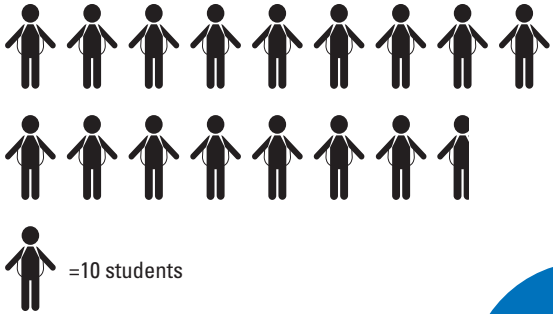
*Value is low due to small sample size

HCDE's AREA | EARLY HEAD START

Impact to Community

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

2019-2020 Students Served: 141



Parent Satisfaction

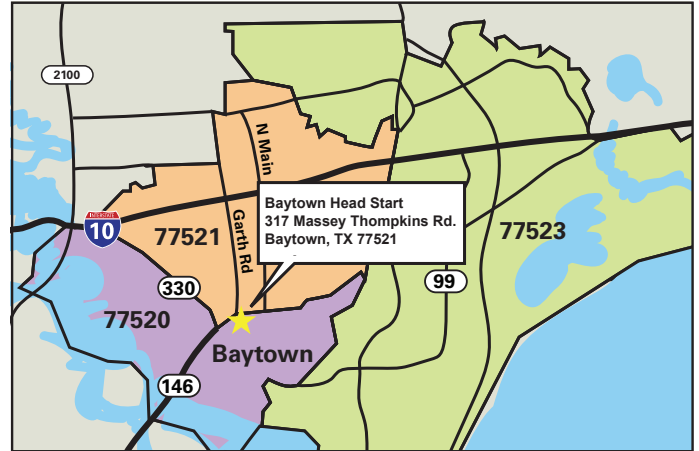
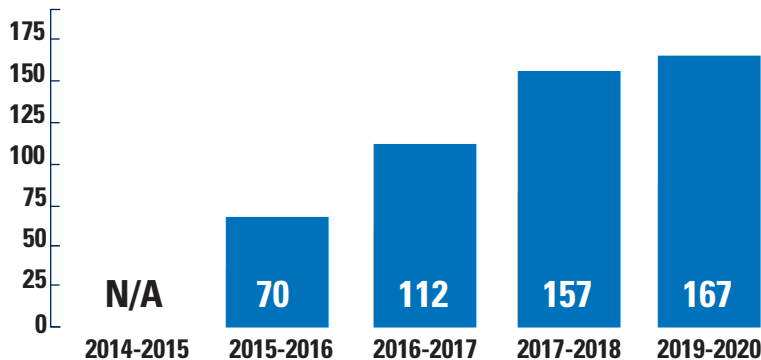
100%

2019-2020

Mid-Year Student Outcomes according to Developmental Domains

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

Students Served Last 5 Years:



Top Community Resources Utilized:

Legacy Community Health Services: Physical and Dental Exams

Sterling Municipal Library: Library Card Assignment

WIC: Food and Nutrition Supplements, Education

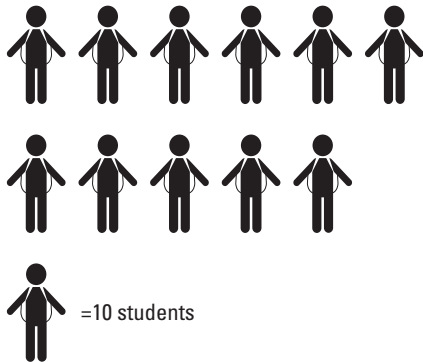
Texas Health and Human Services: SNAP and Medicaid

Texas Children's Mobile Clinics: Physicals and Immunizations

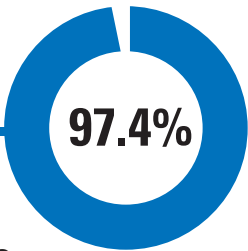
Houston Children's Charity: Toys

Channelview 77530, 77049

2019-2020 Students Served: 110

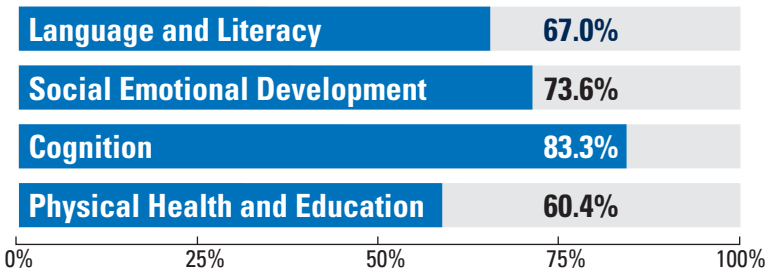


Parent Satisfaction

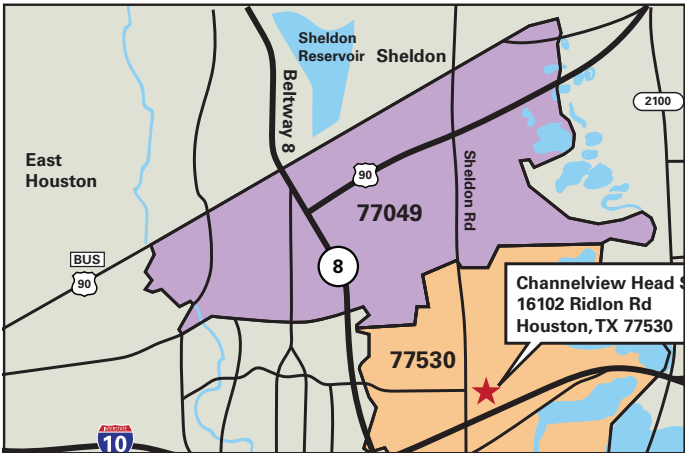
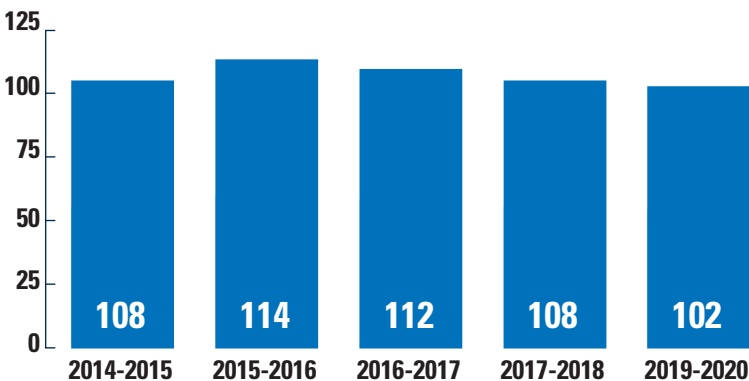


2019-2020

Mid-Year 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

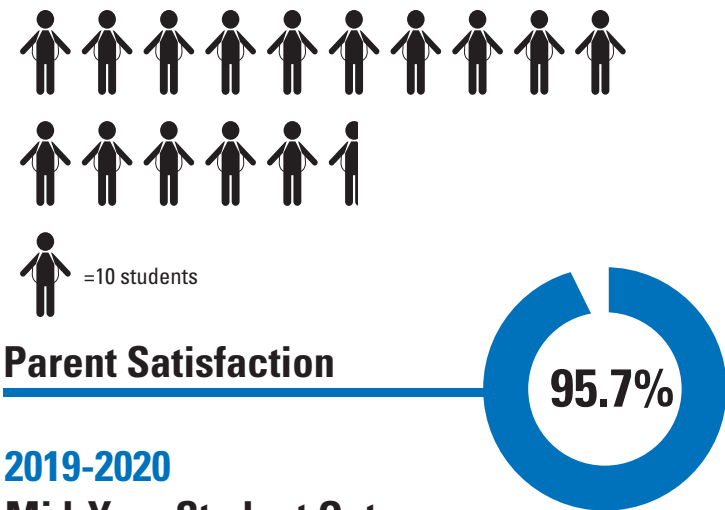
Lee College: ESL Courses

HCDE's AREA I HEAD START

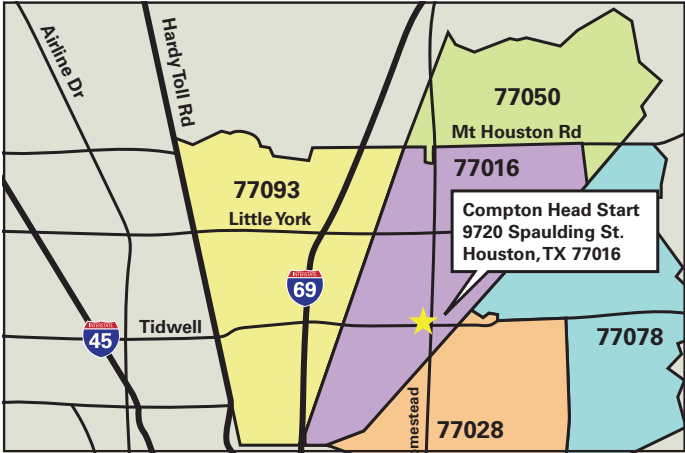
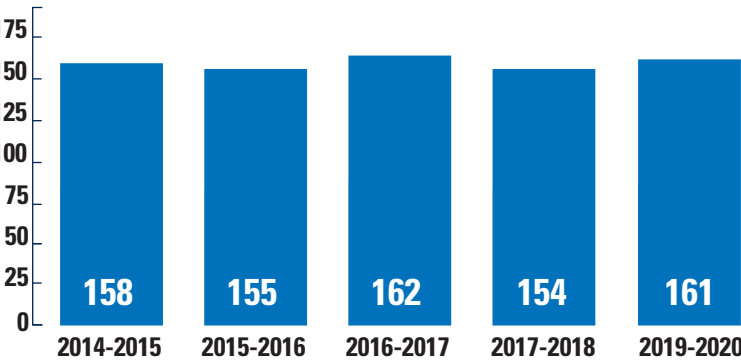
Impact to Community

Compton 77028, 77050, 77078, 77016, 77093

2019-2020 Students Served: 156



Students Served Last 5 Years:

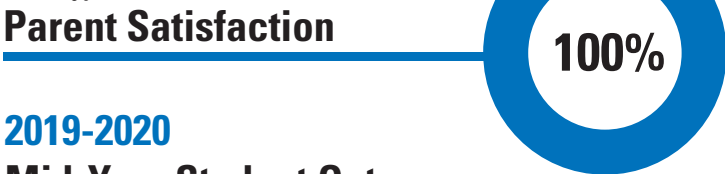


Top Community Resources Utilized:

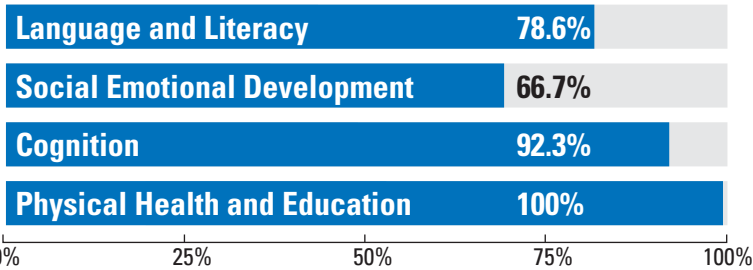
- Texas Star Program:** Insurance/Medicaid
- WIC:** Supplemental nutritious foods, nutrition education and counseling at clinics; screening and referrals to other health, welfare, and social services
- HCDE Adult Education:** Free classes in convenient locations and flexible schedules (morning, afternoon, 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
- Houston Children's Charity:** Toys

Coolwood 77013, 77029, 77049, 77015, 77530

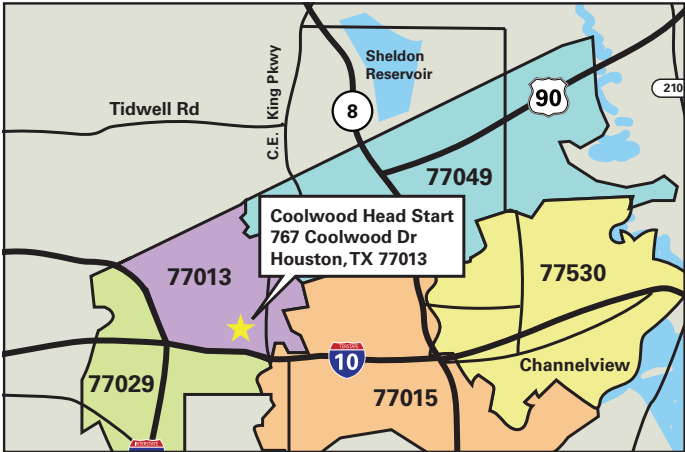
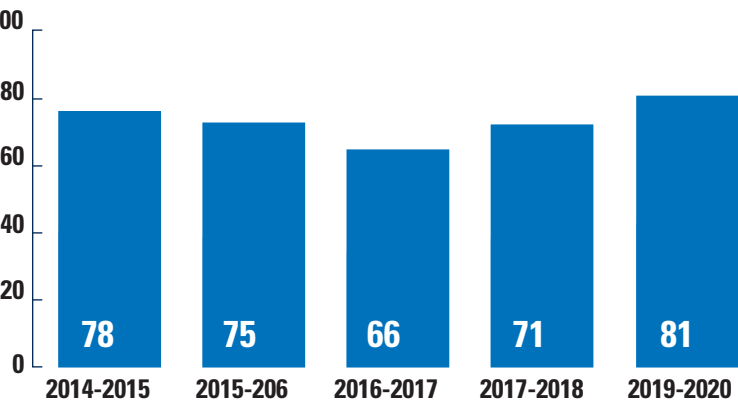
2019-2020 Students Served: **68**



2019-2020 Mid-Year 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

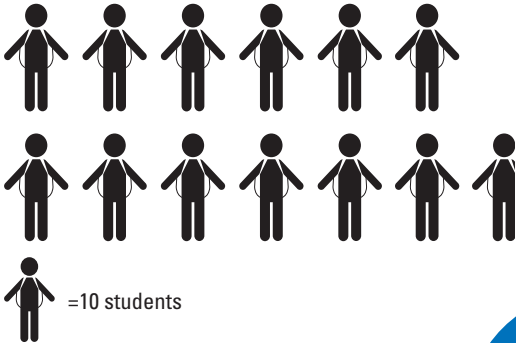
Houston Children's Charity: Toys

HCDE's AREA I HEAD START

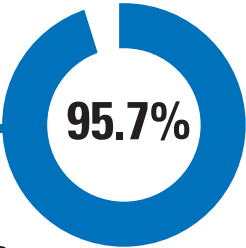
Impact to Community

Dogan 77020, 77026

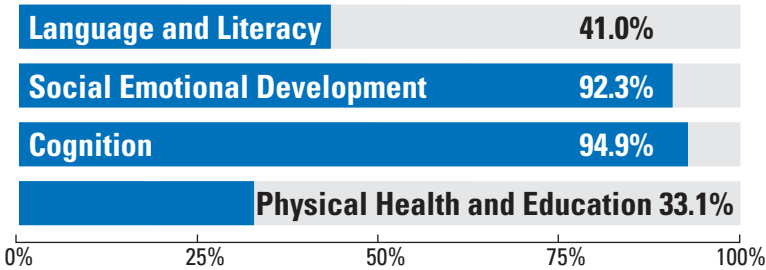
2019-2020 Students Served: **127**



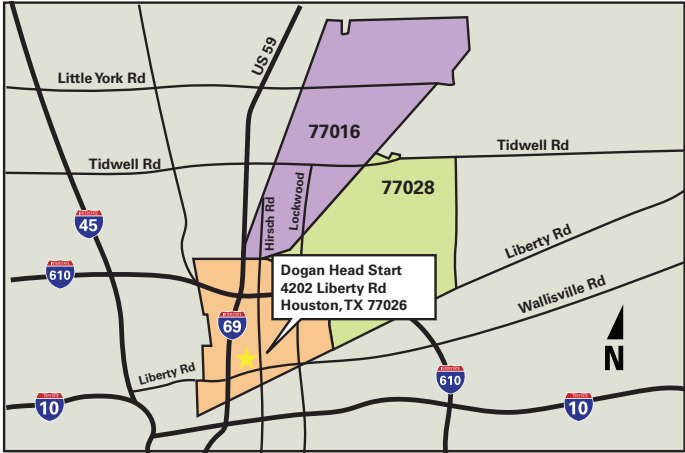
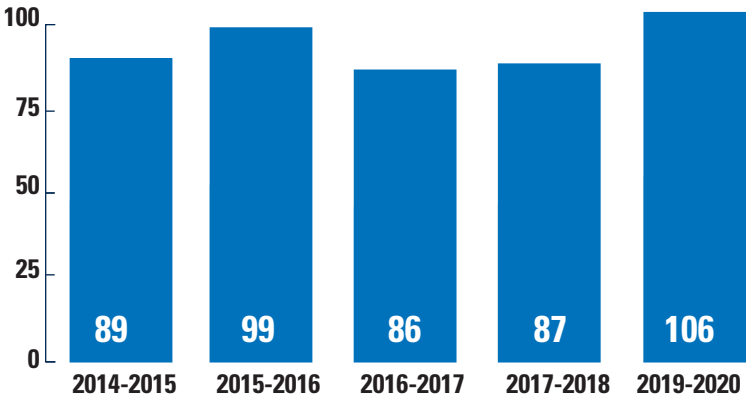
Parent Satisfaction



2019-2020 Mid-Year 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

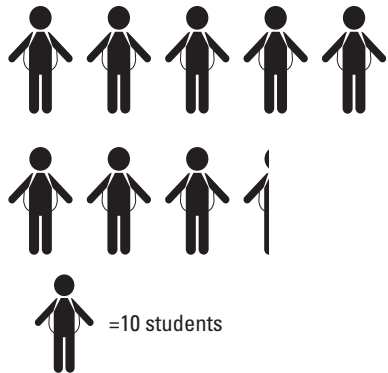
Berry Dental Clinic: Dental Exams

Legacy Community Health Services: Physical/Dental Exams

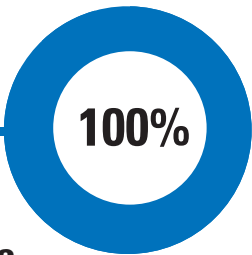
Assistance League of Houston: School Uniforms

Fifth Ward 77020, 77026

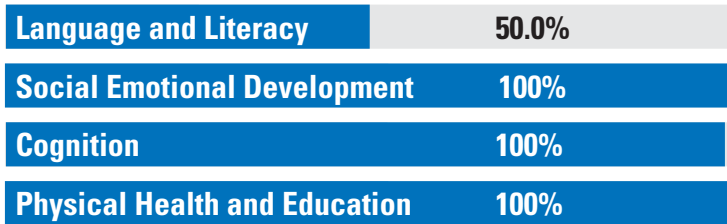
2019-2020 Students Served: **83**



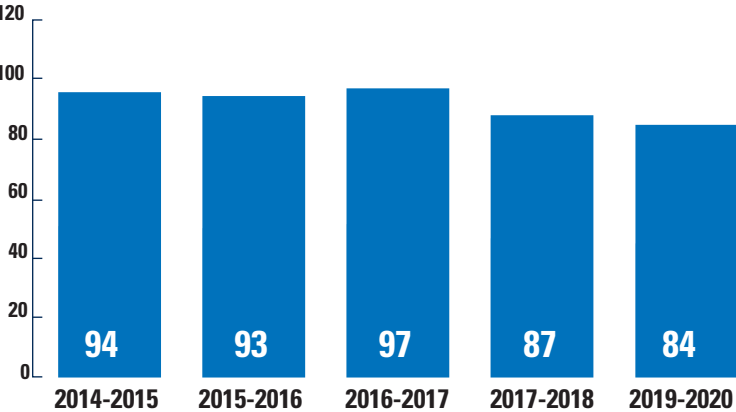
Parent Satisfaction



2019-2020
Mid-Year Student Outcomes
according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

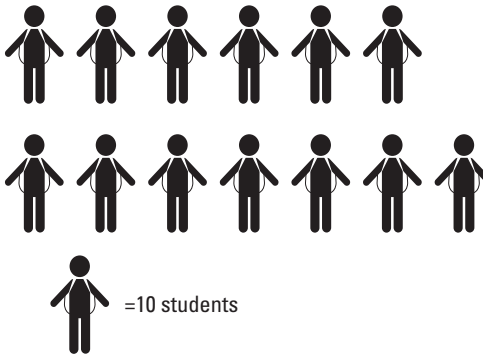
- Fifth Ward Enrichment Program:** Provides services for youth within the Community
- Fifth Ward Multipurpose Center:** Provides government assistance, assistance with Medicaid, and community resources
- Fifth Ward Houston Public Library:** Provides educational library support services
- Legacy Community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

HCDE's AREA I HEAD START

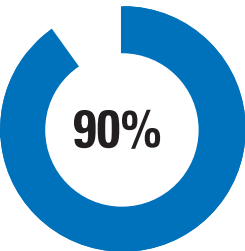
Impact to Community

Fonwood 77026, 77028, 77016

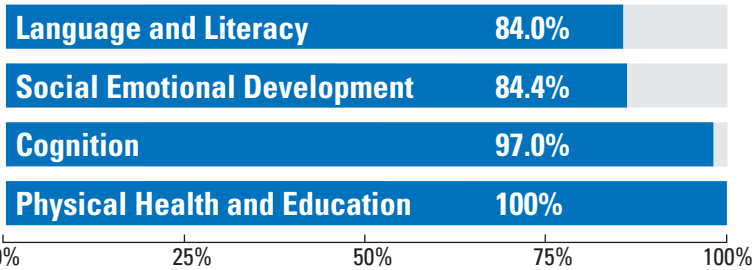
2019-2020 Students Served: **128**



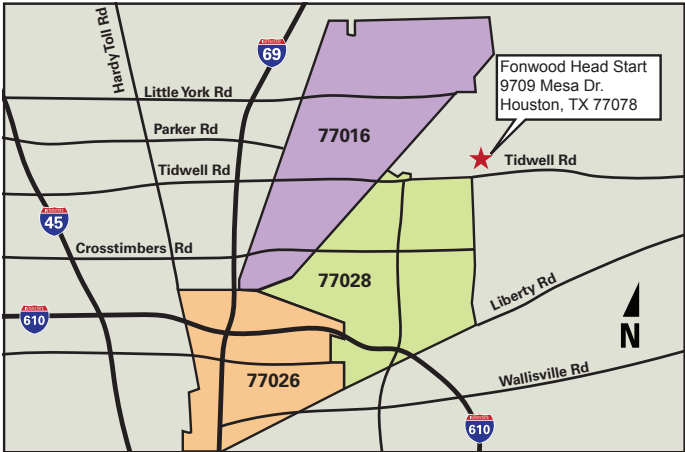
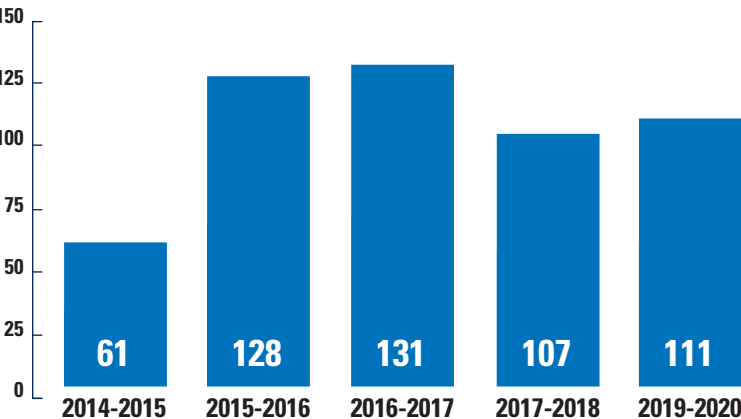
Parent Satisfaction



2019-2020 Mid-Year Student Outcomes according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

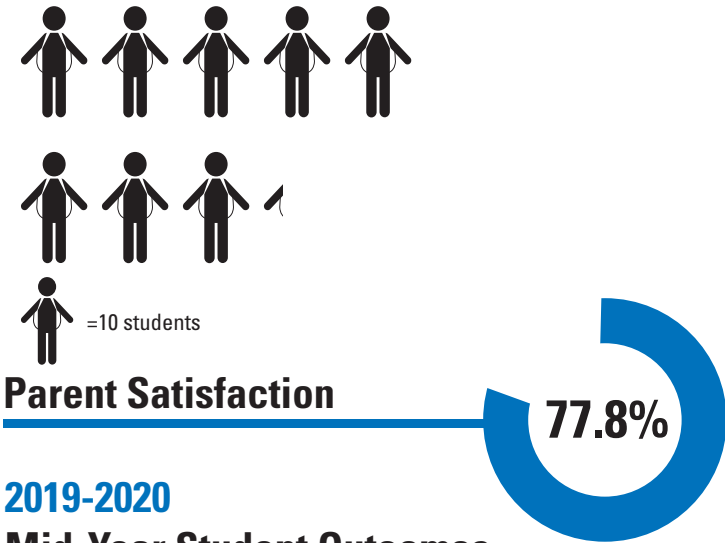
- Legacy Community Health:** Health Services
- South Texas Dental:** Dental Services
- Harris County Mobile Clinic:** Immunizations and physical exams
- Depelchin:** Counseling
- Houston Food Bank:** Food Resources
- Houston Children's Charity:** Toys
- Assistance League of Houston:** Uniforms

HCDE's AREA I HEAD START

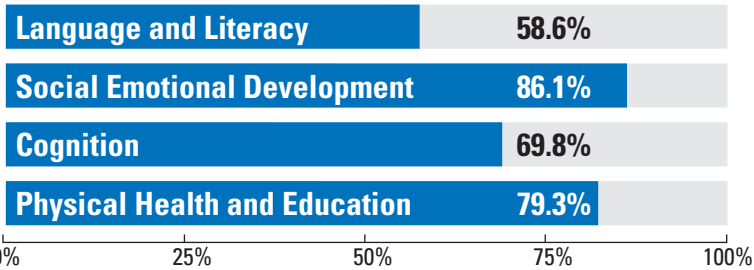
Impact to Community

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

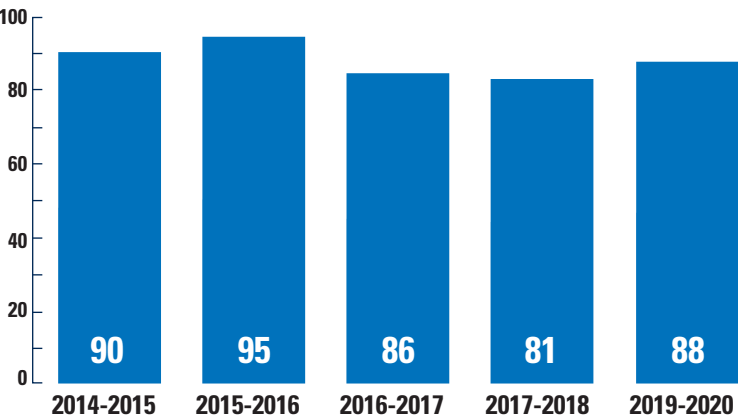
2019-2020 Students Served: 82



2019-2020
Mid-Year Student Outcomes
according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

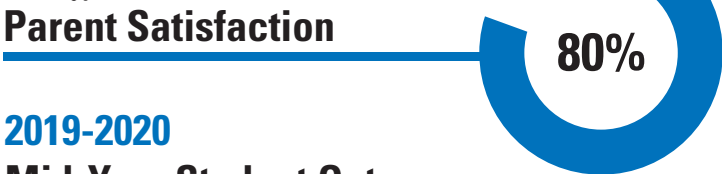
- Legacy Community Health Services:** Provides health care services to low income families
- Jefferson Dental:** Provides dental services
- Houston Children’s Charity:** Toys
- WIC:** Supplemental Nutrition for Families

HCDE's AREA I HEAD START

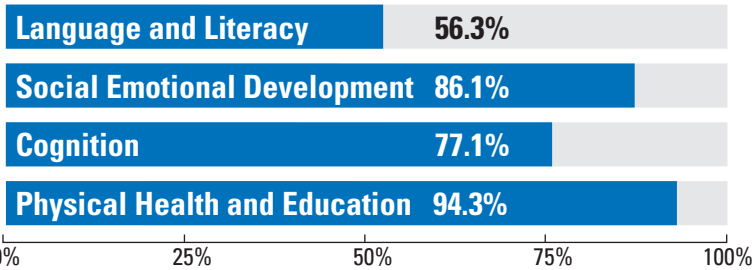
Impact to Community

J.D. Walker 77520, 77521

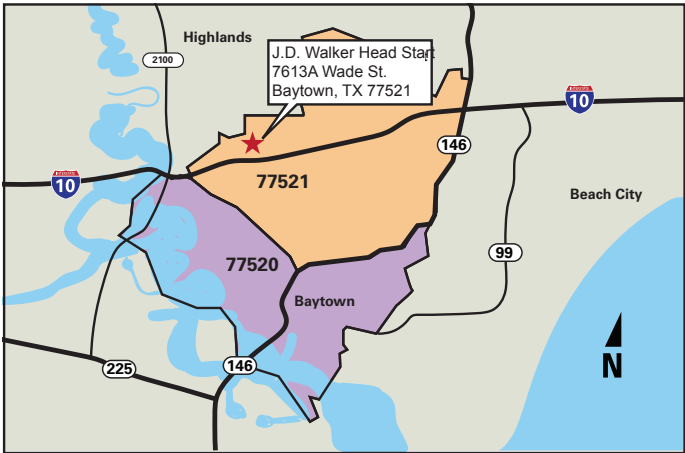
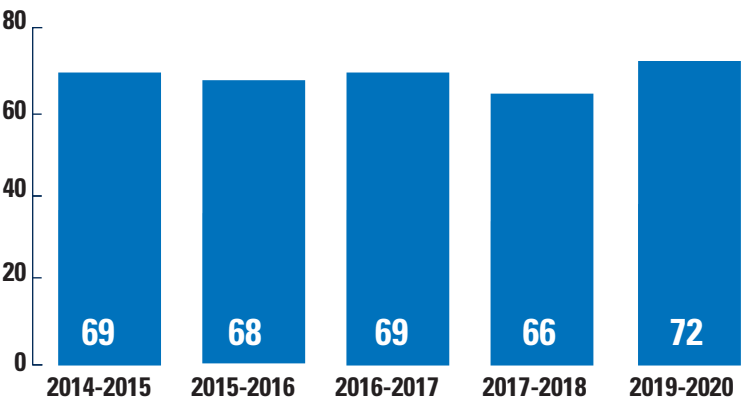
2019-2020 Students Served: **68**



2019-2020 Mid-Year 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

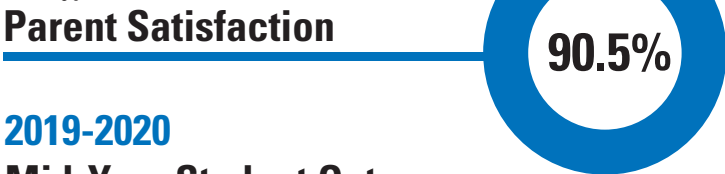
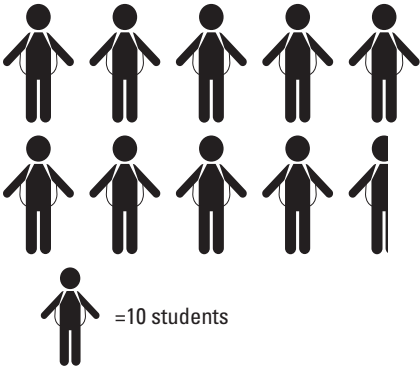
Houston Children's Charity: Toys

HCDE's AREA I HEAD START

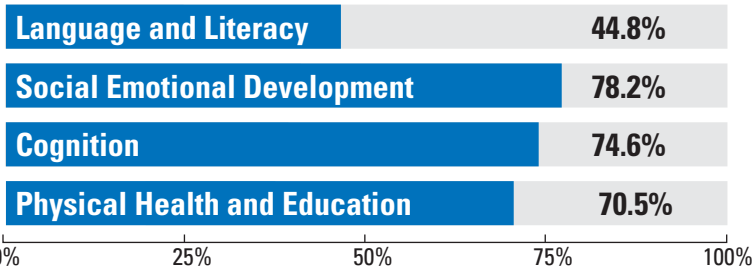
Impact to Community

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

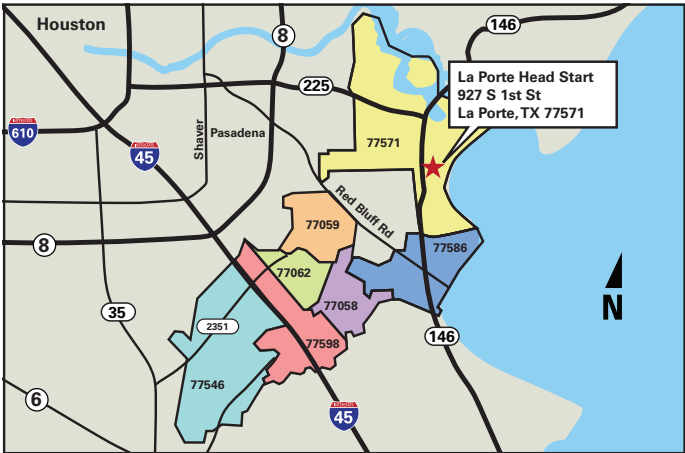
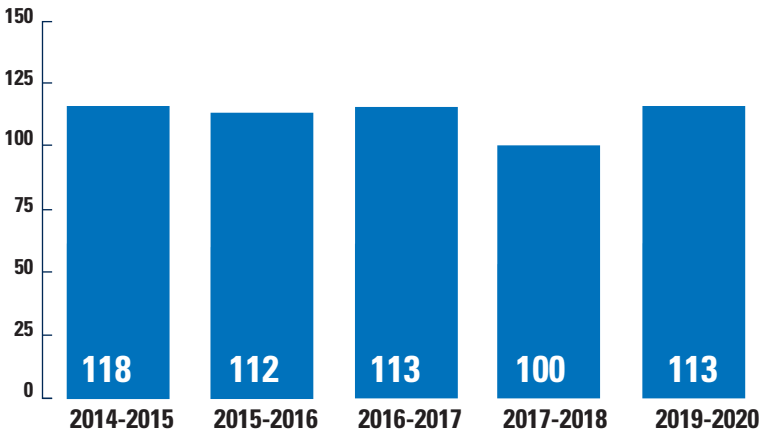
2019-2020 Students Served: **96**



2019-2020
Mid-Year Student Outcomes
according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

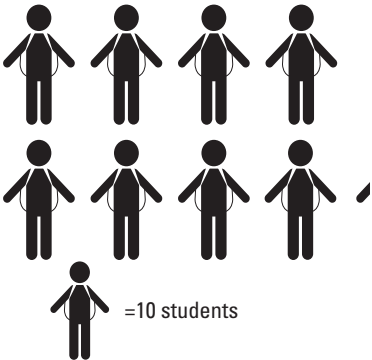
- La Porte EMS:** Immunization services
- Texas City Immunization Clinic:** Immunization services
- Legacy Community Health Services:** Behavioral and pediatric services
- Bayshore Baptist Church and Food Pantry:** Food resources
- Red Bluff Health Department:** WIC and immunization services
- Houston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

HCDE's AREA I HEAD START

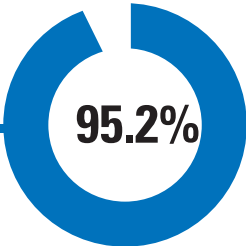
Impact to Community

Pugh 77020, 77026, 77029

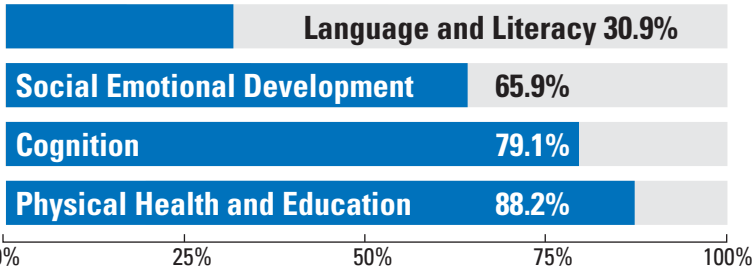
2019-2020 Students Served: **81**



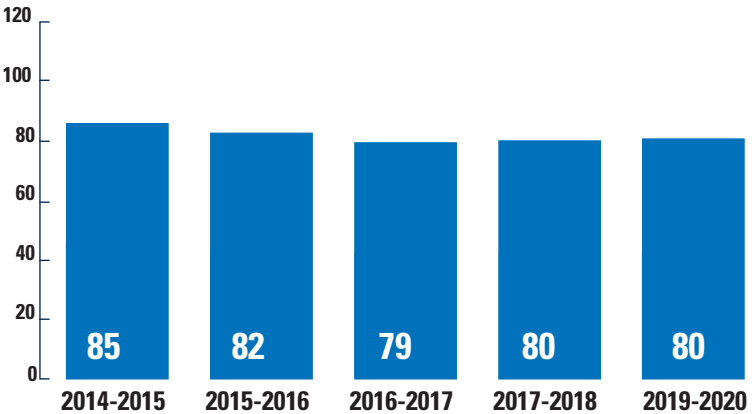
Parent Satisfaction



2019-2020 Mid-Year Student Outcomes according to Developmental Domains



Students Served Last 5 Years:

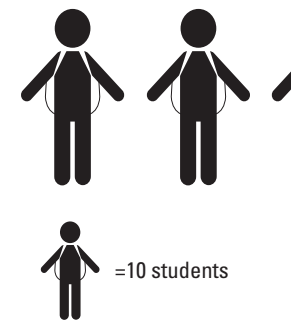


Top Community Resources Utilized:

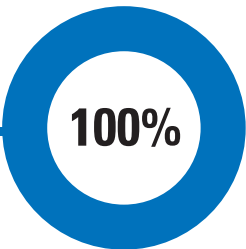
- Target Hunger:** Food pantry resources
- HOPES Parenting:** Parenting skills and education
- Early Head Start- Gulf Coast:** Childcare resources
- Legacy Community Health Services:** Dental and physical examinations
- Texas Children's Mobile Clinic:** Physical examinations and immunizations
- Denver Harbor Clinic:** Physical and Dental Examinations and Counseling Resources
- Assistance League of Houston:** School Uniforms
- Houston Children's Charity:** Toys

San Jacinto Varied Zip Codes

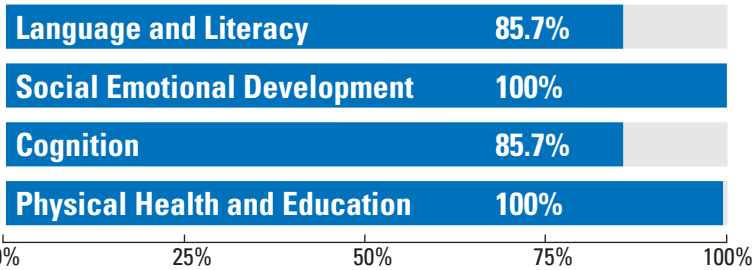
2019-2020 Students Served: 22



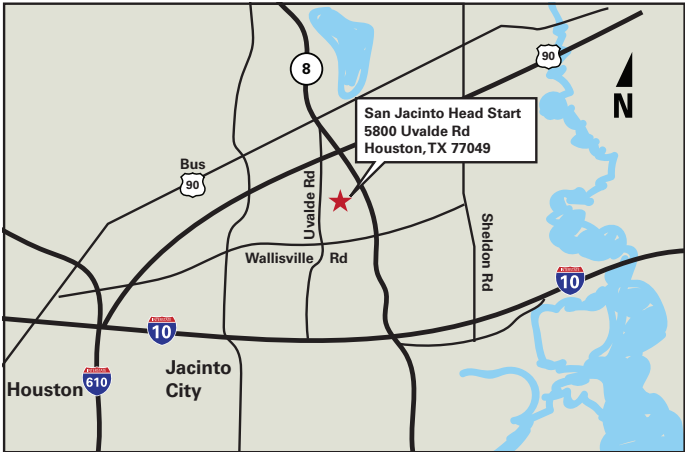
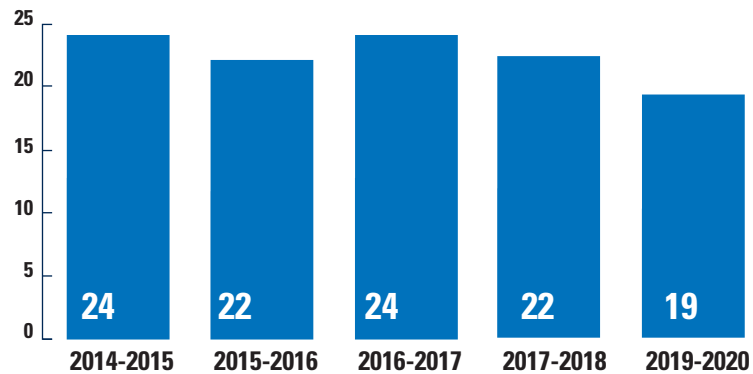
Parent Satisfaction



2019-2020
Mid-Year Student Outcomes
according to Developmental Domains



Students Served Last 5 Years:

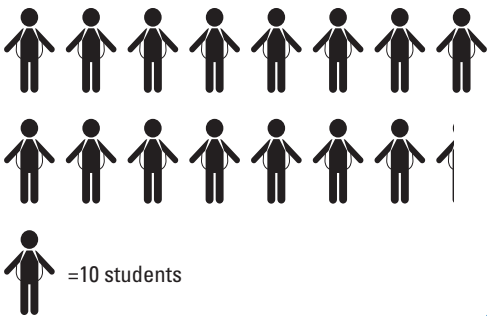


Top Community Resources Utilized:

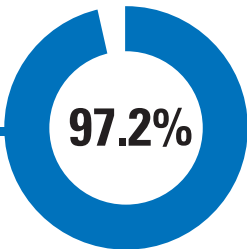
- Uvalde Baptist Church: Food pantry resources
- St. Andrew's Catholic Church: Food pantry resources
- Denver Harbor Clinic: Physical and dental examinations and counseling resources
- Channelview Public Library: Library partnership for book resources
- San Jacinto College, North Campus: Education
-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

Sheffield 77015, 77049, 77029, 77547

2019-2020 Students Served: **153**

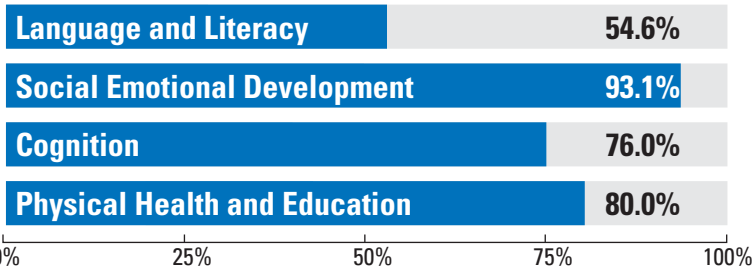


Parent Satisfaction

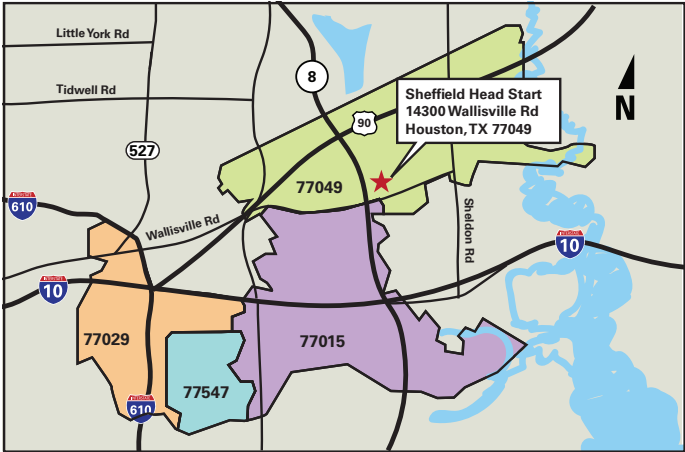
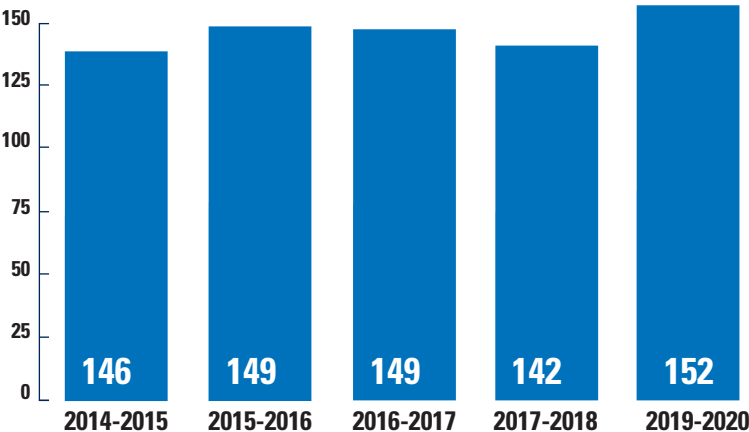


2019-2020

Mid-Year Student Outcomes according to Developmental Domains



Students Served Last 5 Years:

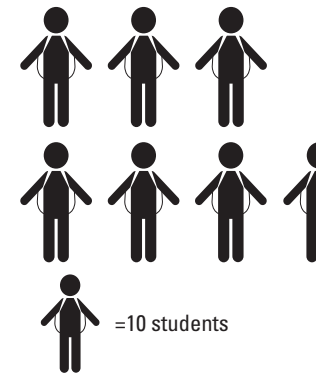


Top Community Resources Utilized:

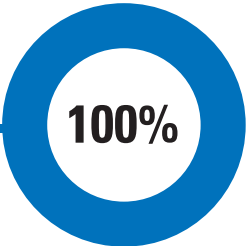
- Uvalde Baptist Church:** Food pantry resources
- St. Andrew's Catholic Church:** Food pantry resources
- Denver Harbor Clinic:** Physical and dental examinations and counseling resources
- Channelview Public Library:** Library partnership for book resources
- San Jacinto College, North Campus:** Education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

Tidwell 77044, 77049

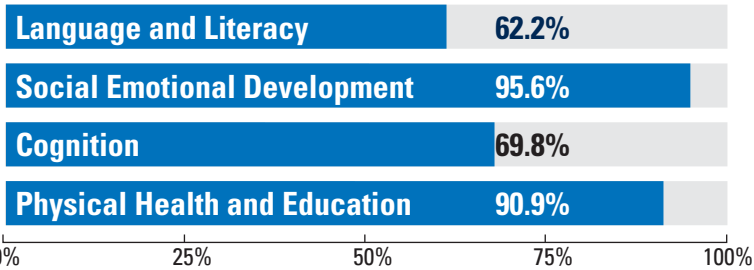
2019-2020 Students Served: 64



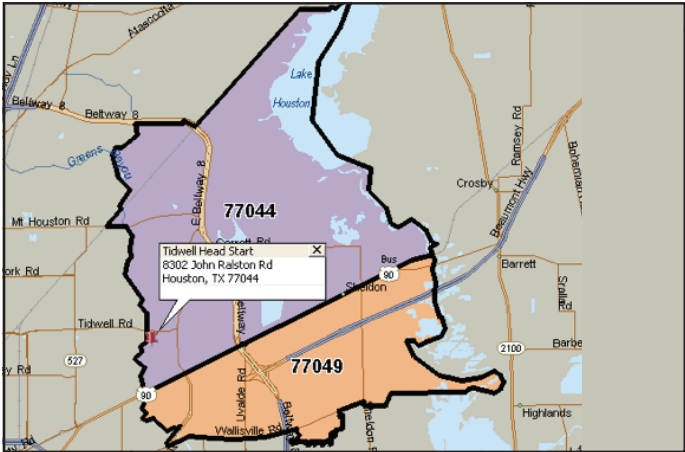
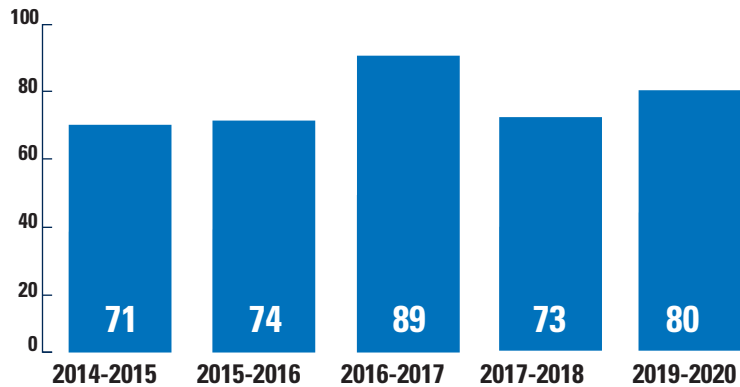
Parent Satisfaction



2019-2020
Mid-Year 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.

Houston Children's Charity: Toys

SPECIAL SCHOOL ADMINISTRATION

Gap Analysis for all Schools

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

| Strategic Objective | Current Standing | Deficiency | Action Plan |
|---|---|---|--|
| Increase technology offerings for staff with teacher laptop program for use with students. | One of the four campuses have had a technology refresh but 3 of the 4 campuses need technology in the form of computers for teachers. | SMART Boards are a form of technology that is in need on campuses to support student interaction with technology. Teachers need laptops for planning and professional task. | Invest upwards to 30K-40K across the four campuses in technology to support student increased opportunities for student engagement with technology. |
| Increase student reading fluency and comprehension levels using the I-Ready software for AB campuses | One of four campuses has I-Ready in use. One campus has the program in place on campus but is still working on implementation. | The I-Ready program has to be incorporated to provide baseline reading results for students as they enter programs on three of the four campuses. | Actively monitor data from the I- Ready program to observe student gains in literacy at AB School East and AB School West. Implementation at Highpoint |
| Decrease the number of campus red calls by 10% through student engagement and use of ABA strategies and technology | Student engagement is a key component to supporting student academic and behavioral progress. On 4 of 4 campuses there are classroom technology needed | On 4 of 4 campuses there are classroom technology needs to support increasing student engagement to decrease number of student restraints. | Utilize new campus technology within the classroom to enhance student engagement and quality of instruction. |
| Increase campus partnerships for vocational & CATE education initiative which provides job/social readiness skills for students | One of four campuses has an active vocational component which provides opportunities for students to go out into the Houston community and develop skills. | One of four campuses has an active vocational component which provides opportunities for students to go out into the Houston community and develop social/job skills as they work. Life Skills & AB students need practice to develop skills. | Increase number of campus partnerships for three of the four campuses that do not have fully functioning vocational programs. |
| Increase curricular offerings with Unique Learning Systems, SIRE, Music program, and textbooks for teachers to | Highpoint has made a significant investment in online and physical textbooks to meet the needs of students. Fortis Academy is currently using both resources. | Limited resources prohibit teacher's ability to effectively meet the IEP demands of students. Programs like Unique Learning and textbooks give students and teachers additional access to resources to better meet ARD expectations. | Add additional programming to strengthen School Division offerings such as Unique Learning Systems, SIRE, and music hours with HCDE Therapy Services |

During the fiscal year 2019-2020, the Special Schools Division worked on the action plan as follows:

- The teacher laptop program was initiated, and all support instructors were also assigned laptops. The technology enhanced the ability to provide virtual instruction to all students, participate in ARD Meetings and TEAMS meetings during COVID-19. AB School West has received the technology package and SMART Board are in every classroom.
- One hundred percent of the classes at AB Schools are using i-Ready Reading. This program provide support to improve each student's Lexile level; therefore, decreasing literacy struggles. I-Ready Reading is closely monitored to determine student gains in literacy.
- Academic and Behavior School East is currently providing a vocational program that focuses on providing students supports in vocational education at the campus level. This program is scheduled to expand to community job training dependent upon CDC Guidelines.
- Textbooks have been purchased or ordered and online platforms for accessing core curriculum in Math, Science, Social Studies, and all grades English Language Arts/Reading. We have added Unique Learning as a curriculum for students that are in our Life Skills program. This program provides instructional materials for core subject areas and vocational skill development.
- We continue to partner with Therapy Services to provide a music program to enhance the student's abilities to express themselves through alternative means. Students were exposed to SIRE, which provided equine therapy and the opportunity for students to improve balance, enhance self-esteem and strengthen social interactions.

For Fiscal Year 2021 we will use GAP analysis by school.

AB WEST SCHOOL

| Strategic Objective | Current Standing | Deficiency | Action Plan |
|--|--|---|---|
| 1.1 Maintain effective procedures for filing and maintaining accurate student records with 100% accuracy. | Maintaining accurate student records is currently at 85% accuracy. | A person assigned to maintain all student records and to assist in filing documents relating to our students. | We will assigned a person to main our students ' records who hhas done a great job at maintaining our records. |
| 1.2 All students should make significant gains on the STAAR test each year. | Students are given a diagnostic test once they are enrolled on all HCDE campus.. | No unified literacy assessment instrument has been identified to be used on all four campuses. | We will implemented a sytem of providing our students benchmark exams to measure their academic achievement levels. |
| 1.3 We will continue to achieve our goal of returning our students back to their home schools. Our goal of returning at least 15 students back to their home schools. Last year we sent 26 | Several teachers and the conference room have computers that do not operate properly. Also, our students adequate technology to be successful at school. | The campus prohibits the principal form fulfilling his vision for being the first school of choice for serving students with multiple disabilities, as well as those with severe behavioral and or academic | We have moved into our new school and will provide face to face instructions to our students on FY21. |

AROI- Academic Return on Investment**2019-2020 Budget Return on Investment**

| | | | | |
|----------------------------|-------------|---|----------|-------------------|
| Number of Students Served | 135 | = | 1 | Students per seat |
| Number of Annual Contracts | 135 | | | |
| Revenue | \$2,843,284 | = | \$21,061 | Per student |
| Number of Students Served | 135 | | | |

2019-2020 Actual Budget Return on Investment

| | | | | |
|----------------------------|-------------|---|----------|-------------------|
| Number of Students Served | 135 | = | 0.92 | Students per seat |
| Number of Annual Contracts | 124 | | | |
| Revenue | \$3,123,327 | = | \$23,136 | Per student |
| Number of Students Served | 135 | | | |

Based on the AROI 2019-2020 Actual Budget, the number of students served did not change and the number of contracts decreased by 11, yielding an investment of \$23,136 per student. The increase in students served is based on an increased number of students transitioning to their district, and another student being assigned to occupy that seat. Transitioning back to the district can be the result of the student mastering their IEP Goals, the student withdrawing from their district, or an ARD Committee decision. Due to the increase of students served, we were more efficient and able to service the student with a lower cost per student.

2020-2021 Budget Return on Investment

| | | | | |
|----------------------------------|--------------------|---|----------|-------------------|
| <u>Number of Students Served</u> | <u>130</u> | = | 0.88 | Students per seat |
| Number of Annual Contracts | 114 | | | |
| <u>Revenue</u> | <u>\$3,222,318</u> | = | \$24,787 | Per student |
| Number of Students Served | 130 | | | |

AB EAST SCHOOL

| Strategic Objective | Current Standing | Deficiency | Action Plan |
|---|--|--|---|
| 1.1 To ensure campus safety, including bus entry and staging for over 30 buses and additional traffic officer has been added to my campus. | There are 2 security officers assigned to my campus. | ABSE- Expenditure budget cannot fund the total amount more than \$120,000. I need additional financial support of half of this amount. | Requesting Business Services to continue to pay half the cost of the security officers. |
| 1.2 Student technology equipment for the Adaptive Behavior program | AB program has interactive smartboards in each room, a computer lab for AB high school, and Chromebook for high school. | IPAD's or Chromebook for the AB Elementary & Middle School students. (\$6,000) | Use budget overage in June to purchase equipment. |
| 1.3 Career & Technology Curriculum for the secondary Adaptive Behavior program. In addition, Life Skills students will also benefit from such a program. (Culinary Arts, Livestock, Construction) | AB program has exposure through our teachers but not an aligned curriculum to implement. Life Skills Teachers are implementing Unique Learning System for second year and need additional support for students. | AB and Life Skills programs do not have a specific career and technology curriculum. (Pearson quote of (\$3,000) | Implement a career and technology curriculum for secondary AB students. |

2019-2020 Budget Return on Investment

| | | | | |
|----------------------------|-------------|---|-------------|-------------------|
| Number of Students Served | 160 | = | 0.96 | Students per seat |
| Number of Annual Contracts | 153 | | | |
| Revenue | \$3,489,606 | = | \$22,807.88 | Per student |
| Number of Students Served | 153 | | | |

2019-2020 Actual Budget Return on Investment

| | | | | |
|----------------------------|-------------|---|-------------|-------------------|
| Number of Students Served | 146 | = | 1.116438356 | Students per seat |
| Number of Annual Contracts | 163 | | | |
| Revenue | \$3,715,695 | = | \$25,450 | Per student |
| Number of Students Served | 146 | | | |

Based on the AROI 2019-2020 Actual Budget, the number of students served were projected to be 160 and the number of projected contracts was 153. The number of actual students served was 14 less than projected and the number of contracts was 10 more than projected. The increase in number of contracts is based on an increased number of students transitioning to their district, and another student being assigned to occupy that seat. Transitioning back to the district can be the result of the student mastering their IEP Goals, the student withdrawing from their district, or an ARD Committee decision. Due to the number of students transitioning back to their School District, hence less students served, we were less efficient with a higher cost per student.

2020-2021 Budget Return on Investment (as of 9/04/2020)

| | | | | |
|----------------------------------|--------------------|---|----------|-------------------|
| <u>Number of Students Served</u> | <u>163</u> | = | 1 | Students per seat |
| Number of Annual Contracts | 163 | | | |
| <u>Revenue</u> | <u>\$3,699,730</u> | = | \$22,698 | Per student |
| Number of Students Served | 163 | | | |

HIGH POINT EAST SCHOOL

| Strategic Objective | Current Standing | Deficiency | Action Plan |
|--|--|--|--|
| 1.1 Students assigned to HSE will take a pre and posttest that will identify their current reading and math Lexile levels and learning styles. | Students entering HSE transfer in with report card/progress report grades only. | Teachers are not aware of the student academic levels and preferred learning styles prior to them entering their class. | HSE will purchase the Read 180 program which will be used to assess students' academic levels and identify their learning styles so that teachers can provide targeted instruction. |
| 1.2 HSE will provide uninterrupted support to students who require in-class support across all content areas as outlined in the students ARD/IEP. | HSE currently has a total of 4 Educational Aides. One is assigned to the Edgenuity Lab, one is assigned to the MS full time, one is assigned to the HS full time, and the fourth Aide is split between both buildings. | Due to the growing number of content areas and increasing minutes staff members are required to provide in-class support, HSE needs additional staff members to ensure that we are meeting the needs of all students as outlined in their ARD/IEP. | HSE would like to hire two additional Educational Aides to assist in providing support for students who receive Special Education services. |
| 1.3 HSE will implement a mentorship program designed to empower students to take ownership of their lives (both academically and socially) and address the barriers that interfere with their success. | HSE provides counseling support but does not have an identified mentoring program that can develop prescribed interventions and supports for individual students. | Most of our students are exiting HSE with the same issues they entered HSE with due to our limited resources. | For the 2020-2021 school year, HSE will partner with Eduvention Mentoring and Consulting Company. Services will be utilized to assist students in acquiring necessary skills to succeed in the classroom and beyond. |

2018-2019 Budget Return on Investment

| | | | | |
|----------------------------|-------------|---|------------|-------------------|
| Number of Students Served | 400 | = | 0.43 | Students per seat |
| Number of Annual Contracts | 172 | | | |
| Revenue | \$1,735,473 | = | \$4,328.68 | Per student |
| Number of Students Served | 400 | | | |

2019-2020 Actual Budget Return on Investment

| | | | | |
|----------------------------|-------------|---|---------|-------------------|
| Number of Students Served | 427 | = | 0.40047 | Students per seat |
| Number of Annual Contracts | 171 | | | |
| Revenue | \$2,162,257 | = | \$5,064 | Per student |
| Number of Students Served | 427 | | | |

Based on the AROI 2019-2020 Actual Budget, the number of students served increased by 27 and the number of contracts decreased by 1. The increase in students served is due to students going back to their districts and the decision of some districts due to COVID-19 pandemic, deciding to keep their students in district for virtual instruction.

| 2020-2021 Budget Return on Investment | | | | |
|--|--------------------|---|----------|-------------------|
| <u>Number of Students Served</u> | <u>170</u> | = | 0.87 | Students per seat |
| Number of Annual Contracts | 149 | | | |
| <u>Revenue</u> | <u>\$2,012,977</u> | = | \$11,841 | Per student |
| Number of Students Served | 170 | | | |

FORTIS ACADEMY

| STRATEGIC OBJECTIVE | CURRENT STANDING | DEFICIENCY | CIP/ACTION PLAN |
|---|--|---|--|
| Success of relapse intervention | Turning Point uses the Thinking for a Change curriculum to support students in developing strategies to manage desires | Treatment experience is proving to be a key component to student maintaining their sobriety over long breaks or | To license Fortis as a treatment program thus allow for more intense treatment and support for our student. |
| Success of migrating to virtual treatment and instructional platforms (TEAMS) | All staff has been trained and proved technology to support the transition and integration. | Some campus systems need RAM upgrade to support the multiple platforms, and interfacing with the students limited Wi- | To work collaboratively with all stakeholders to enhance both teacher and students virtual capacity, and experience. |

2019-2020 Budget Return on Investment

| | | | | |
|----------------------------|-----------|---|------------|-------------------|
| Number of Students Served | 30 | = | 1 | Students per seat |
| Number of Annual Contracts | 30 | | | |
| Revenue | \$188,750 | = | \$6,291.67 | Per student |
| Number of Students Served | 30 | | | |

2019-2020 Actual Budget Return on Investment

| | | | | |
|----------------------------|-----------|---|------------|-------------------|
| Number of Students Served | 35 | = | 1.26 | Students per seat |
| Number of Annual Contracts | 44 | | | |
| Revenue | \$275,000 | = | \$7,857.14 | Per student |
| Number of Students Served | 35 | | | |

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

2020-2021 Budget Return on Investment for August 2019-June 2020

| | | | | |
|----------------------------|-----------|---|------------|-------------------|
| Number of Students Served | 35 | = | 0.86 | Students per seat |
| Number of Annual Contracts | 30 | | | |
| Revenue | \$256,250 | = | \$7,321.43 | Per student |
| Number of Students Served | 35 | | | |

THERAPY - SCHOOL BASED THERAPY SERVICES

Gap Analysis

Gap Analysis for FY19-20:

| Strategic Objective | Current Standing | Deficiency | Action-Plan |
|--|--|--|--|
| 1. The School-Based Therapy Services Division will deliver 80% of the days of service contracted with independent school districts and programs for children from the ages of birth to 22 years. The number of contracted days will be calculated on August 15, 2019 to account for the multiple additions and modifications requested throughout the contract year. | The division is experiencing an increase in demand for services from client districts and charter schools due to the influx of population into the area and an increase in SPED population due to expanded child find activities resulting from the recent TEA corrective action. The increase in demand across the county may deplete the pool of therapy providers and make recruitment efforts more challenging. The division was recently unable to staff for 2 districts quickly enough and lost the contracts. | Possible deficiency in pool of applicants for the 2019-20 school year. | <ol style="list-style-type: none"> 1. Continue work with the Communications Division to produce a recruitment video with testimonials from new staff to be used in recruitment efforts 2. Work with communications division to develop recruitment materials to be utilized at job fairs and mailings to be ready for recruitment in order to meet future staffing needs. 3. Continue to utilize PRN staff and part-time staff as able to fill the increased demand. Continue to utilize staff across districts to meet unplanned or new district needs as they arise. 4. Continue with current efforts to work with colleges and universities to provide training to professional students through fieldwork opportunities and lectures to university students on school-based practice to maintain well-prepared pool of staff for future. 5. Explore possibility of expanding partnerships with area universities to increase visibility to pool of new grads. |
| 2. 90% of School-Based Therapy Services' clients and employees will be satisfied with services. | The School-Based Therapy Services Division enjoys a historically high rating of satisfaction from both our staff and our clients. Managers are highly responsive to staff and client needs and provide the needed training and support to field staff. | As the climate in districts becomes more challenging with higher therapist caseloads, increasing number of highly contentious district situations, and the rapid growth in SPED population without adequate staffing relief, there is potential for the staff satisfaction rating to fall. | <ol style="list-style-type: none"> 1. Division managers will continue to keep in close contact with district client administration to meet needs and address concerns as they arise. 2. Division managers will continue to keep in close contact with staff to provide support and to address concerns to keep staff job satisfaction high. |

| | | | |
|---|--|--|---|
| | | | <p>3. Division will work to find time saving solutions to streamline evaluation and documentation process to lighten the load on staff and improve efficiency for districts.</p> <p>4. Division is looking for a mental-health-for-the-provider program to bring to staff in the upcoming schoolyear to reduce stress and increase employee satisfaction and retention.</p> |
| <p>3. a. A minimum of 80% of therapy providers will adhere to best practices when delivering services to students.</p> <p>b. Additionally, the division is conducting a self-evaluation utilizing the recently published AOTA Quality Indicators. For the 2019-2020 school year, the division will attempt to improve the documentation skills of its therapy providers by moving from the developing rating toward the proficient rating in the documentation of student progress in therapy progress notes.</p> | <p>a. Currently the division seeks to collect information about the therapists' effectiveness with delivering services considered best practice (Clark & Chandler, 2013) via a survey design.</p> <p>b. The division is collecting base-line data in the 2018-2019 schoolyear regarding the rating of therapist's progress notes according to the AOTA Quality Indicators.</p> | <p>a. The division has received IRB approval for the current Outcomes Survey and will roll it out in the Spring.</p> <p>b. Once base-line data is established from data collected in the 2018-2019 schoolyear a plan will be developed to improve documentation of student progress in therapy progress notes.</p> | <p>a. Continue to work with Research and Development on completion of survey and roll out to teachers in the pilot district in the Spring.</p> <p>b. Consider training in the fall of 2019-2020 during Returning Staff Orientation and development of additional resources over the summer to assist therapists with improved documentation skills.</p> |
| <p>4. School-based Therapy services will be 85% - 90% self-supporting.</p> | <p>The School-Based Therapy Services Division is on target to meet this objective.</p> | <p>No identified deficiencies in this area.</p> | <p>1. Division managers will continue with procedures to track and monitor service delivery and accuracy in billing clients.</p> <p>2. Division managers will continue with procedures to ensure therapists are meeting the expected number of billable days in client districts.</p> |

During fiscal year 2019-2020, Therapy Division worked on their action plans with the following results:

Objective 1: The School-Based Therapy Services Division will deliver 80% of the days of service contracted with independent school districts and programs for children from the ages of birth to 22 years. The number of contracted days will be calculated on August 15, 2019 to account for the multiple additions and modifications requested throughout the contract year.

Objective was met/exceeded. On August 15, 2019, the division had contracts with districts and charter schools to provide 20,818 days of occupational therapy, physical therapy, and music therapy. The division provided 19, 407.25 days of service during the 2019-2020 school year, or 93% of contracted days. The objective was met/exceeded despite the COVID-19 pandemic which resulted in county-wide school closures during the months of March through August, and beyond. The division provided 96% of the contracted days of service between the months of March through July.

Steps Taken:

1. Recruitment: The division was able to fill all contracted positions. School-Based Therapy Services partnered with HR to list openings on the HCDE website, social media, and on-line recruiting websites, such as Glassdoor. The division utilized email marketing software to allow it to better target and fine-tune recruiting strategies to increase recruitment success. Recruitment emails contained the division video and videos containing testimonials from new staff and were sent via email blasts to area therapists.
2. Retention: The division enjoys a high rate of job satisfaction among its employees.
3. Internal Systems and Processes: Division managers tracked and closely monitored service days provided by staff to client districts. Part-time and PRN staff were utilized when possible to make-up days of service lost due to illness or extended medical leaves. Staff from larger districts were used to provide service to smaller, harder-to-fill districts and charter schools.
4. Academic Partnerships: To expand the pool of well-prepared candidates from which to hire, the division expanded efforts to partner with colleges and universities to provide training to professional students through fieldwork opportunities and coursework. During the 2019-2020 school year, the division partnered with 5 school districts to provide professional fieldwork experiences for 23 occupational therapy, occupational therapy assistant, physical therapy, physical therapist assistant and music therapy students from 9 different universities and colleges. Due to school closures resulting from the COVID-19 pandemic, 10 students were unable to complete their fieldwork practicums. The division also began a new collaboration with UTMB's Occupational Therapy Capstone Program which will allow doctoral occupational therapy students to complete their capstone projects with HCDE.
5. COVID-19 Response: The division went from providing therapy to students face-to-face to providing it 100% virtually within 1-2 weeks' time. Therapy providers utilized HCDE issued laptops, personal smart phones/iPads, and materials available to them in their homes to develop online and paper resources for parents, training for district personnel, consultation for teachers and parents, and teletherapy for students. The division provided 96% of contracted days of service during this time.

Objective 2: 90% of School-Based Therapy Services' clients and employees will be satisfied with services.

This objective was met/exceeded with a client satisfaction rating of 100%, an employee job satisfaction rating of 99% and weighted client and employee satisfaction rating of 99.2%.

Steps Taken:

1. Division managers kept in close contact with district client administration to assure their needs were being met and to address any concerns as they arose.

2. To ensure high quality service provision and documentation, key factors in client satisfaction, division managers provided onsite and remote oversight of personnel, staff training and mentoring, and utilized quality assurance measures to ensure accurate and legally defensible documentation.
3. As staff consistently report management support and job flexibility as instrumental in their job satisfaction, division managers kept in close contact with staff and provided support to address staff concerns and provided mentoring and training as needed; division procedures allow for flexibility within the workday and workweek to promote work-life balance for employees.
4. During school closures, managers collaborated and remained in very close contact with district personnel to produce a coordinated response ensuring consistency with each client district's or charter school's response.
5. During school closures, managers remained in very close contact with division personnel to problem-solve and provide training/direction as therapists climbed a steep learning curve to provide therapy services via telehealth.

Objective 3: A minimum of 80% of therapy providers will adhere to best practices when delivering services to students.

The objective was met/exceeded according to data from the outcome study survey completed by instructional staff in client districts and charter schools, indicating that 98.3% of therapy providers adhered to best practices when delivering services to students.

Steps Taken:

1. The management team is comprised of occupational therapists and a physical therapist with an average of 30 years of experience in their fields and 20 years of experience in school-based practice. Managers actively work to stay abreast of current evidence in the literature. Those on the management team are recognized as experts in their field and present at professional conferences and as guest lecturers at colleges and universities.
2. Division managers provided onsite and remote oversight of personnel, staff training and mentoring to ensure therapy staff deliver services utilizing a best practices model.
3. Staff are provided up to 5 days of professional development that is both evidence-based and relevant to school-based practice. Therapy personnel are provided at least 3 days of professional development at our central office on topics that the management team feels is timely and needed based on district trends and staff needs. Speakers are of high-quality and are thoroughly vetted to ensure information provided is evidence-based and considered best practice. Staff are offered additional opportunities to attend outside professional development offerings that meet their individual professional development needs, with the approval of their managers and director.
4. Therapy personnel have access to an extensive library of resources to support their practice.
5. Staff have access to the division-run TxSpot, which is a website that provides expert and authoritative information and guidance regarding best practice in school-based occupational therapy and physical therapy.

Objective 4: School-Based Therapy services will be 80-85% self-supporting. Division data indicates that the division is on track to meet this objective and is predicted to be 80% self-supporting. School-Based Therapy Services' business model reduces financial risk to the department as personnel are not hired without contracts from districts and charter schools to support positions. The division's organizational structure is relatively flat, reducing managerial and administrative expenses.

Steps Taken:

1. Division managers have worked to ensure all possible revenue has been realized by fulfilling an average of 93% of all contracted days of service.

2. Part-time and PRN staff were utilized when possible to make-up days of service lost due to illness or extended medical leaves. Staff from larger districts were utilized to provide service to smaller, harder to fill districts and charter schools.
3. The division runs in a lean and efficient manner with a flat organizational structure. Non-salary expenses make up only 3% of the division's overall expenses.
4. Division managers and staff worked to climb a steep learning curve and turned on a dime to learn to provide therapy services to students 100% virtually. Staff transitioned to utilizing a virtual model in 1-2 weeks.

Gap Analysis Therapy FY 2020-2021

| Strategic Objective | Current Standing | Deficiency | Action-Plan |
|--|--|---|--|
| 1. The School-Based Therapy Services Division will deliver 80% of the days of service contracted with independent school districts and programs for children from the ages of birth to 22 years. The number of contracted days will be calculated on August 15, 2020 to account for the multiple additions and modifications requested throughout the contract year. | The division is currently fully staffed and projecting an increase in demand for services for the upcoming 2020-2021 school year. | Deficiency in this area would be due to an inability to hire therapists for new positions or failure to retain our current staff. | <ol style="list-style-type: none"> 1. Continue with current efforts to work with colleges and universities to provide training to professional students through fieldwork opportunities and lectures to university students on school-based practice to maintain well-prepared pool of staff for future. 2. Expand partnerships with area universities and colleges through participation in training for doctoral level students and provision of adjunct faculty to increase visibility of School-Based Therapy Services and access to new grads. 3. Expand portfolio of recruitment materials and mediums to include social media platforms. 4. Continue with retention efforts to include one-on-one-management support to staff, allowance of flexibility in work schedules, training and continuing education and competitive compensation packages. |
| 2. 90% of School-Based Therapy Services' clients and employees will be satisfied with services. | The School-Based Therapy Services Division enjoys a historically high rating of satisfaction from both our staff and our clients. Managers are highly responsive to staff and client needs and provide the needed training and support to field staff. | As the climate in districts becomes more challenging with higher therapist caseloads, increasing number of highly contentious district situations, and the rapid growth in SPED population without adequate staffing relief, there is potential for the staff satisfaction rating to fall. Additionally, the working conditions created by the pandemic threaten to negatively impact staff satisfaction as therapists perceive working in the school environment to pose potential health risks. | <ol style="list-style-type: none"> 1. Division managers will continue to keep in close contact with district client administration to meet needs and address concerns as they arise. 2. Division managers will continue with thorough oversight of division employees to ensure district satisfaction with performance. 3. Division will provide continuing education to help employees manage difficult ARDs and ultimately manage their own stress to help improve employee well-being and job satisfaction. 4. Division managers will continue to provide support to staff and address staff concerns to keep staff job satisfaction high. 5. Division will work to find time saving solutions to streamline evaluation and documentation process to lighten the load on staff and improve efficiency for districts. 6. Division will provide additional training to staff to help them more effectively deliver therapy services in the virtual environment. 7. Division will support staff by providing the necessary PPE to assist with maintaining their |

| | | | |
|---|---|---|---|
| | | | safety while delivering face-to-face services during the pandemic. |
| 3. a. A minimum of 80% of therapy providers will adhere to best practices when delivering services to students. | Currently the division seeks to collect information about the therapists' effectiveness with delivering services considered best practice (Clark & Chandler, 2013) via a self-rating checklist. Utilizing the AOTA Quality Indicators, division employees will be asked to self-rate on a set of indicators deemed to represent best practice. It is hypothesized that at least 80% of staff will check at least 70% of the indicators in the developing category on the Quality Indicators Principles chosen for FY 21. | At the beginning of the 20-21 school year, employees will be asked to self-rate on all 7 Principles of the Quality Indicators. Using the results of their self-rating, employees will devise a professional development plan designed to assist them with improving in areas they find themselves weak or deficient in. The hope is that this will foster improvement that will be reflected in Year 2 (FY 21) of this Outcome Study. | 1. Develop professional development designed to target areas of deficiency determined by the FY 20 Outcome Study to be provided to staff during Orientation in August of 2020. 2. Develop training materials designed to target areas of deficiency determined by the FY 20 Outcome Study to be provided to staff in their 20/21 Working Manuals. 3. Managers will work with employees to develop and implement their personalized professional development plans throughout the 20-21 school year. |
| 4. School-based Therapy services will be 80%-85% self-supporting. | The School-Based Therapy Services Division is on target to meet this objective. | The division is predicted to be 80.5% self-supporting during FY 21. | 1. Division managers will continue with procedures to track and monitor service delivery and accuracy in billing clients. 2. Division managers will continue with procedures to ensure therapists are meeting the expected number of billable days in client districts. 3. The division will continue with the fiscally conservative business practices currently in place. |

AROI - Academic Return on Investment

Academic Return on Investment Calculation - FY 19 (Projected)

AROI - Academic Return on Investment FY 20 (projected)

The **learning increase measure** that will be taken from our division's annual outcome study measure. The division continues to seek to collect information about its therapists' effectiveness with delivering services considered best practice. Our hypothesis is that the 80% or more of the students served by therapists will make progress on the goals supported by therapists.

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

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

Dollars spent was determined from division's budget.

$$\frac{\text{Dollars Spent}}{\text{Learning Increase x Students Served x Days of Therapy}} = \frac{11,767,265}{(.80)(7,500)(21,820)} = \$ 0.09$$

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

AROI - Academic Return on Investment FY 20 (actual)

The **learning increase measure** was taken from our division's annual outcome study measure. The division sought to collect information about the effectiveness of its services as measured by students mastering IEP goals. 90% of the students served by therapists made progress on the goals supported by therapists.

The **number of students** served was taken from the division's monthly data system. Data is collected each school year on numbers of students served and tallied at the end of each fiscal year. The number of students served by division therapists was 6,668 students.

Therapist Days was determined by the number of contracted days provided to districts for FY 20. The total therapist days provided in FY 20 was 19, 407.25.

Dollars spent was determined from division's budget.

$$\frac{\text{Dollars Spent}}{\text{Learning Increase x Students Served x Days of Therapy}} = \frac{\$11,145,511}{(.90)(6,668)(19,407)} = \$ 0.10$$

School Based Therapy Division requires \$ 0.10 per day per child to serve the 6,668 students at a learning increase rate of 90% for fiscal year 2019-2020.

AROI - Academic Return on Investment FY 21

The **learning increase measure** that will be taken from our division's annual outcome study measure. The division continues to seek to collect information about its therapists' effectiveness with delivering services considered best practice. Our hypothesis is that at least 80% of students receiving services from therapy staff will make progress the IEP goals supported by therapists.

The **number of students** served will be taken from the division's monthly data system. Data is collected each school year on numbers of students served and tallied at the end of each fiscal year. Data will be collected through August 31, 2021 for FY 21 and is projected to be over 7,800 students.

Therapist Days will be determined by the number of contracted days provided to districts for FY 21. The total therapist days projected for FY 21 is 22,111.

Dollars spent was determined from division's budget.

$$\frac{\text{Dollars Spent}}{\text{Learning Increase} \times \text{Students Served} \times \text{Days of Therapy}} = \frac{\$12,733,654}{(.80) \times (7,000) \times (22,111)} = \$ 0.10$$

School Based Therapy Division requires \$ per day per child to serve the 7,000 students at a learning increase rate of 80% for fiscal year 2020-2021.

School-Based Therapy Services 2019-2020

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

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

| | OT/PT | COTA/PTA | MT |
|------------------------|------------------|------------------|------------------|
| HCDE | \$482/day | \$380/day | \$482/day |
| Average Market* | \$533/day | \$448/day | \$491/day |

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

1) 100% Client Satisfaction Rate areas of:

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

2) Long term relationships:

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

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

4) Managerial support includes:

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

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

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

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

Additional costs incurred:

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

Reasons why some districts might want to hire their own:

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

*Source: 2017-18 TASB District Personnel Salary Survey

TLC – THE LEARNING CENTER

Gap Analysis

Gap Analysis for Fiscal Year 2019-2020

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

| | | | |
|---|--|--|---|
| Offer innovative, research based, and TEKS related workshops. | Workshops are data driven and written to meet the unique needs of each district, and or campus using researched based practices. | Each content area will embed strategies in the workshop to meet the need of the diverse learning styles and needs in each classroom. | Directors write workshops to meet the universal learning needs of all students in the classroom. Use state, district, and campus data to design workshops to address specific content needs, etc. Address two PD areas: Pacing and Engagement |
|---|--|--|---|

During the fiscal year 2019-2020. The Teaching and Learning Center worked on several call to action plans for the school year.

1. The Teaching and Learning Center continues to work the Client Engagement department to market professional development offerings throughout the year. We were assigned a marketing specialist to specifically work with TLC as a result, TLC provided more outreach.
2. TLC will be 70% self-supporting. TLC will continue to visit districts and share upcoming professional development opportunities, access current district needs, and seek opportunities for collaboration and partnerships. During the 2019-2020 school year, the TLC supported all 25 school districts. TLC met its goal in all content areas for the 2019-2020 school year.
3. TLC will continue to share professional development content on social media sites: HCDE website, TLC landing page, Twitter, Facebook, and other platforms when applicable.
4. TLC will continue to rebrand the division with the support of Client Engagement. Ex. TLC uniforms, promotional items, department coupons, culture, and climate of workshops on campus.
5. TLC continues to capture feedback to best gather data that will help best support client needs. TLC worked with REI to adjust the survey and individual directors gathered data in leadership meetings.

Gap Analysis for Fiscal Year 2019-2020

| Strategic Objective | Current Standing | Deficiency | Action Plan |
|--|---|---|---|
| Develop and retain district and community partnerships | TLC has served all 25 school districts in Harris County. TLC is continuing to focus on building relationships with charter, private schools and outside organizations. In addition to providing indirect support, TLC continues to focus on increasing its direct support efforts with students | HCDE's communications department continues to build or marketing needs campaign, we are still striving to reaching many clients that we have access to. | Face to face visits Social media (Buffer) Marketing campaign Offer district packages (series) Continue to work with the client engagement division to develop materials to for PD to share with districts and schools about TLC TLC Priorities: Collaboration with a heightened focus on impact Focused, Strategic Partnerships Innovative, Purposeful & Aligned Services that Proactively meet the needs of Harris County Clients Process Driven |

| | | | |
|---|--|---|---|
| | | | Continues Cycle of Improvement |
| Provide quality and superior customer service. | The TLC provides evaluations at the end of each workshop, and leadership meeting as a tool for feedback. During the TLC vetting process, directors receive feedback from the committee to enhance the learning experience. | Feedback is limited from participants. Very few participants complete the surveys using the REI survey. We are collecting data from multiple sources. | Work with Research and Evaluation (REI) to increase survey feedback. Directors have incorporated QR codes in presentations and during Leadership meetings for survey feedback. Prepare and more targeted workshops to meet county needs. |
| Increase revenue for The Teaching and Learning Center. | The TLC department is currently meeting our revenue goal 70%. | Continue to monitor all areas in TLC. | Team TLC will participate in in Face to Face meeting with districts. Promote professional learning packages at a reduced cost to work with campuses over a period. Address the new State Accountability System: Approaches, Meets, Masters Cross curricular training Increase presenting at conferences to market individual programs. Analyze evaluations for planning purposes. Bridge model Offer promotions TLC Uniforms for branding Research big name, research based Professional Developers Invite clients to the Vetting Process |
| 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 needs of the diverse learning styles and needs in each classroom. TLC Framework Embedded engagement opportunities Leave Behind/Tangibles Objectives/Agendas | Directors write workshops to meet the universal learning needs of all students in the classroom. Each workshop is vetted for committee review. Use state, district, and campus data to design workshops to address specific content needs, etc. Addressing two PD areas: Pacing and Engagement |

AROI - Academic Return on Investment

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

$$\text{AROI} = \frac{(245 \text{ Workshops}) \times (21,094 \text{ Teachers})}{\$1,868,086} = 2.76$$

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

The Actual AROI for fiscal year 2019-2020 is:

$$\text{AROI} = \frac{(273 \text{ Workshops}) \times (20,097 \text{ Teachers})}{\$1,868,086} = 2.94$$

Total Number of Teachers Served: 20,097

Total Number of Workshops: 273

Aggregate TLC Budget: \$1,868,086

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

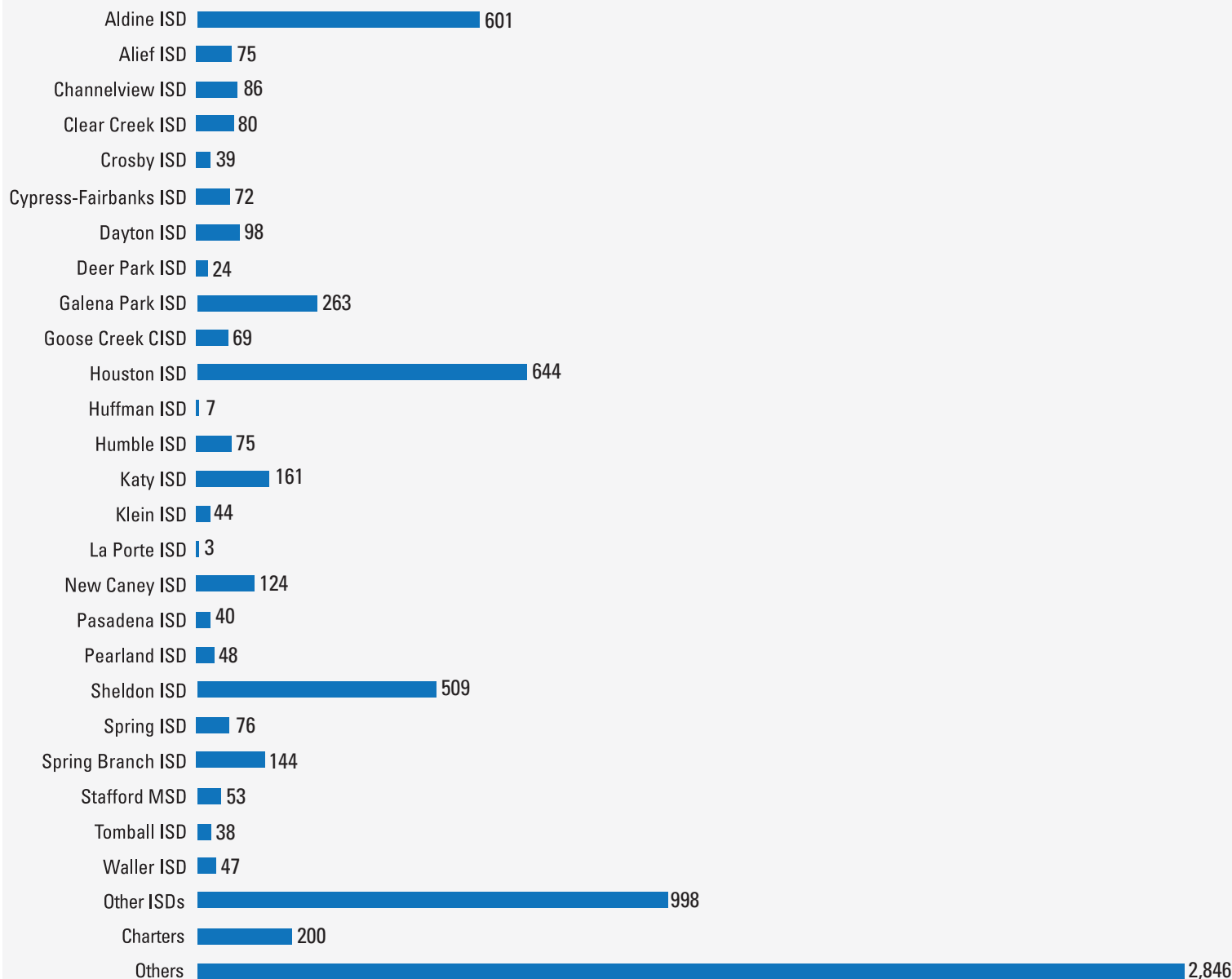
The AROI for Fiscal 2020-2021 is proposed as follows:

$$\text{AROI} = \frac{(250 \text{ Workshops}) \times (25,000 \text{ Teachers})}{\$1,911,984} = 3.27$$

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

Teacher and Student Service Delivery

Teachers Served in 2019-2020 (by District)



Moodle



12,633
Teachers Directly
Served in 2019-2020



46,875
Students Directly
Served in 2019-2020



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IV - Informational Section



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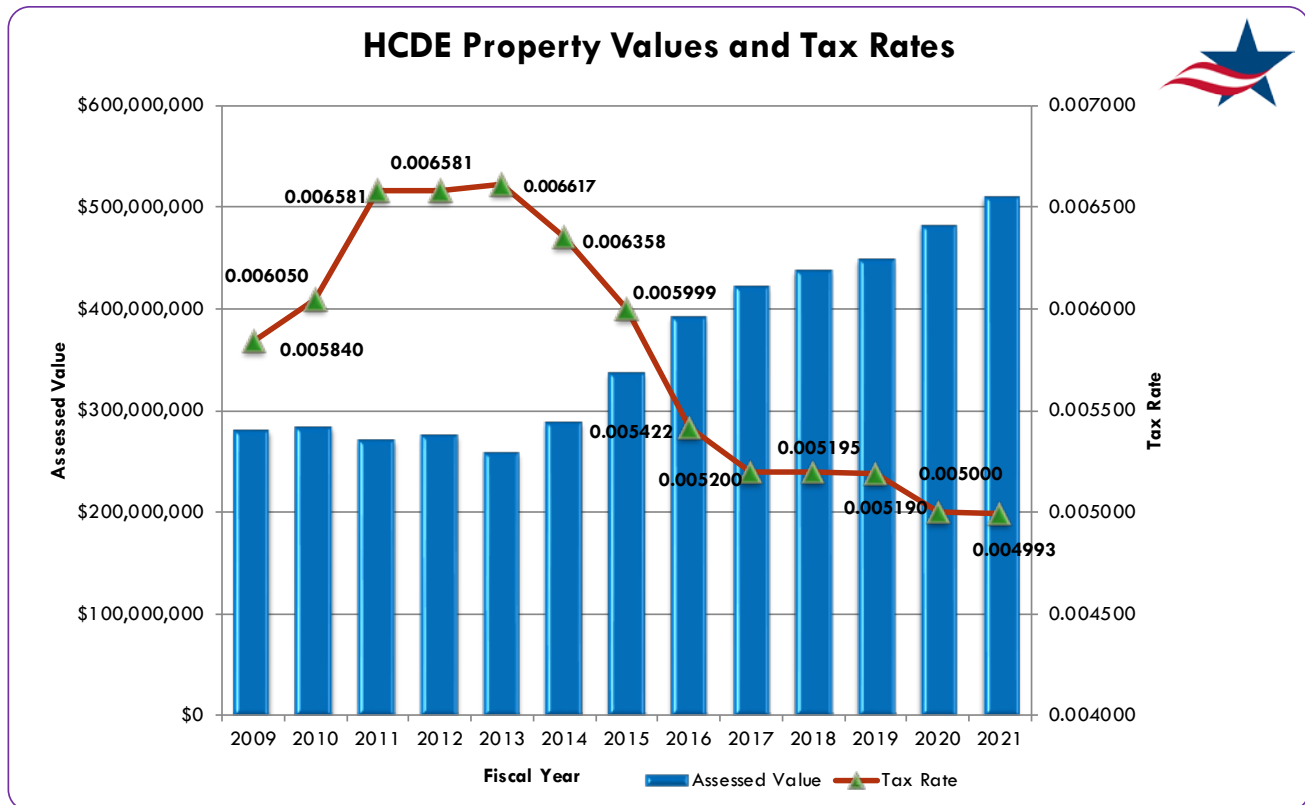
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TAX & DEBT ASSUMPTION

Taxable Value and Tax Rates

Current appraisal district values were used in the early stages of the planning process. The 2019 adjusted Taxable Values were \$505,450,987,981 and during the budget process we received updated information. The Harris County Appraisal District estimated the 2020 values at \$511,016,112,006. This is a 5.77% 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 3% growth in tax revenues to \$25,188,000 from \$24,444,517.

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



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

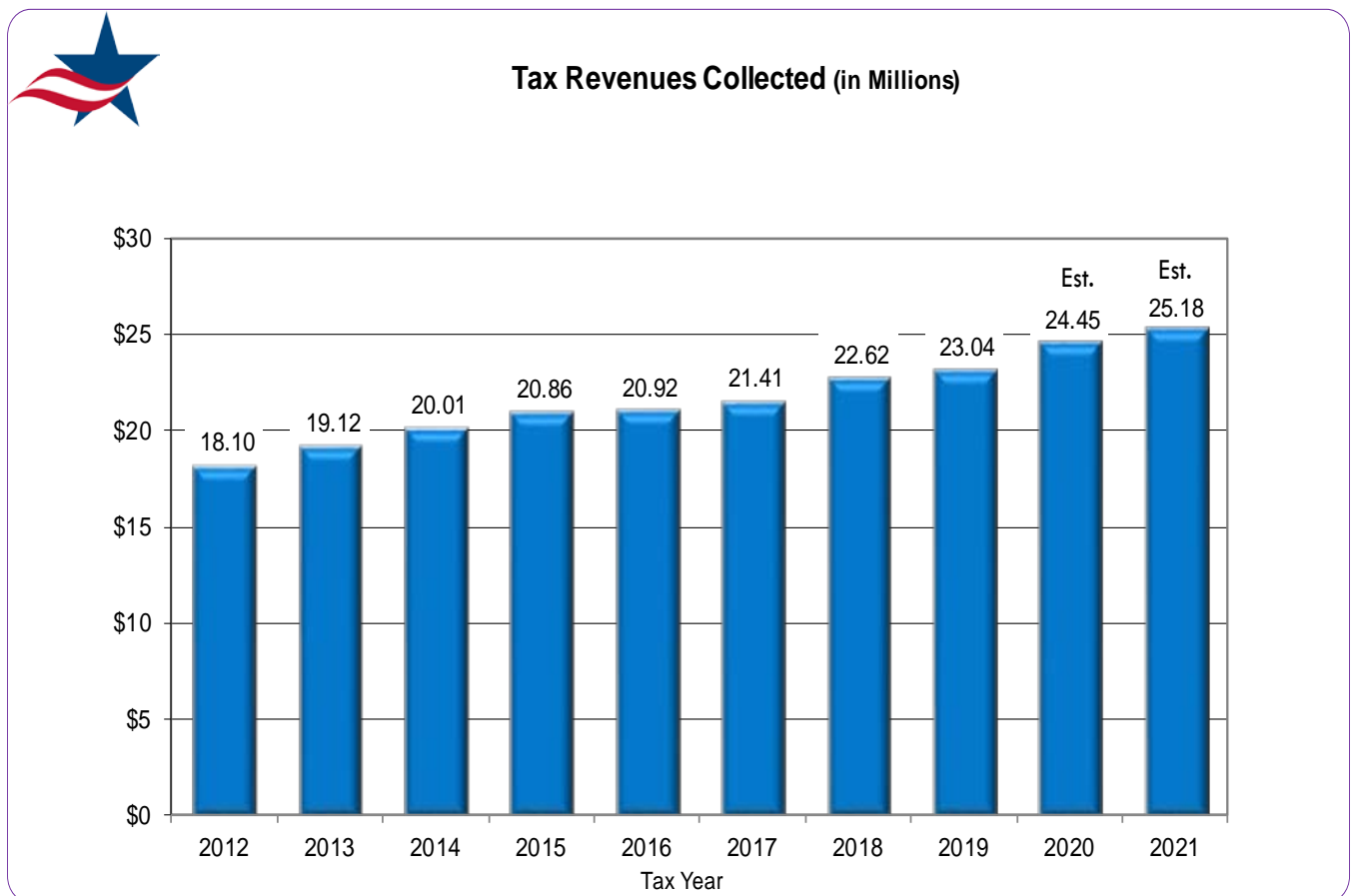
| Fiscal Year | 2009 | 2010 | 2011 | 2012 | 2013 |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Assessed Value in Thousands \$(000) | \$ 281,242,543 | \$ 283,907,489 | \$ 271,962,091 | \$ 276,708,489 | \$ 258,927,593 |
| Tax Rate per \$100 in Dollars | \$ 0.005840 | \$ 0.006050 | \$ 0.006581 | \$ 0.006581 | \$ 0.006617 |
| Fiscal Year | 2014 | 2015 | 2016 | 2017 | 2018 |
| Assessed Value in Thousands \$(000) | \$ 289,414,941 | \$ 338,519,353 | \$ 393,714,660 | \$ 422,985,448 | \$ 437,880,500 |
| Tax Rate per \$100 in Dollars | \$ 0.006358 | \$ 0.005999 | \$ 0.005422 | \$ 0.005200 | \$ 0.005195 |
| Forecast | | | | | |
| Fiscal Year | 2019 | 2020 | 2021 | 2022 | 2023 |
| Assessed Value in Thousands \$(000) | \$ 450,373,366 | \$ 483,136,335 | \$ 511,016,112 | \$ 526,346,595 | \$ 542,136,993 |
| Tax Rate per \$100 in Dollars | \$ 0.005190 | \$ 0.005000 | \$ 0.004993 | \$ 0.004980 | \$ 0.004970 |

Tax Rate

The tax rate for 2020-2021 used in estimating revenue was \$.004993. The No-New-Revenue Tax Rate was calculated at \$0.004745, and it was received by HCDE on 8/7/20. The No-New-Revenue 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 16, 2020, the HCDE Board of Trustees adopted a tax rate of \$.004993 which is less than the No-New-Revenue Tax Rate.

Tax Collections

Harris County Tax Office collects tax revenues for HCDE. The anticipated collection rate for 2019 for the Harris County Department of Education is 98.27% 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 2021 the estimated amount is \$25,188,000, from which \$24,023,000 are Estimated Revenue for Current Property Taxes and \$165,000 are estimated for Delinquent Property Taxes. As of August 31st, 2020, the actual total collection for taxes for HCDE is \$23,656,608. HCDE recognizes fees to the Harris County Appraisal District and to the Harris County Tax Office. The actual amount paid as of August 31st, 2020 was \$644,978 equivalent to 2.72% of the actual tax collected. Actual figures for the fiscal year for tax collections and fees will change according to the assumptions below.



Property Tax Revenue Estimate

The Harris County Appraisal District report dated April 30, 2020 was used to calculate the Tax Revenue Estimate since the certified values were received later in the budget process (7/24/20). The assumptions used include the following:

1. 98.27% historical average for current tax collections; in addition, Delinquent and Penalty &

- Interests combine to make total tax collections reach the 99% budgeted.
2. In preparing the budget, HCDE used the total estimate of \$165,000 for Delinquent Tax, Penalty and Interests and special tax assessments collections.
 3. The Harris County Tax Office (HCTO) collects tax revenues for HCDE. A 3% fee is deducted by HCTO. In the same proportion taxes are collected, HCTO deducts its fee and the net revenue is sent to HCDE. Collection fees are estimated at \$525,000 for Fiscal Year 2020-2021.
 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 FY2020-2021.

Harris County Department of Education Tax Year 2020 Current Tax Revenue Estimate Update

| | EST FINAL VALUE HCAD |
|--|---------------------------------|
| <i>Property Use Category Recap-Certified To Date -Report:</i> | |
| Taxable value | \$511,016,112,006 |
| <i>PLUS: Uncertified Roll Summary Report:</i> | |
| Scenario (1) Appraised value | - |
| Scenario (2) Owner's value | - |
| Scenario (3) Estimated final value | <u>0</u> |
| Total taxable value, Certified and Uncertified: | <u><u>\$511,016,112,006</u></u> |
| Calculate Interim Current Tax Revenue Estimate: | |
| 1) (A) divided by 100 | \$5,110,161,120 |
| 2) Current Tax Rate | <u>X 0.004993</u> |
| 3) 2019 Interim Current Tax Revenue Estimate, at 100% Collection Rate, (B) X (C) | <u>\$25,515,034</u> |
| 4) Interim Tax Rev Estimate @ 98.27% Collection Rate: | <u>\$25,073,624</u> |
| Comparison of Interim Tax Rev Estimate @ 100% Collection Rate with Interim Current Tax Revenue Est: | |
| Interim Current Tax Revenue Estimate Over/(Under) | |
| Current Tax Revenue, Currently Budgeted: | |
| Interim Current Tax Revenue Estimate (E) | \$25,073,624 |
| LESS: Tax Revenue, Currently Budgeted | <u>\$25,023,000</u> |
| Total Interim Current Tax Revenue Estimate Over/(Under) | |
| Current Tax Revenue, Currently Budgeted, (E) - (F): | <u><u>\$50,624</u></u> |
| FY2020-2021 Estimated Current Tax Revenue | \$ 25,023,000 |
| Estimated Delinquent Tax Collections | 150,000 |
| Estimated Penalty and Interest | - |
| Estimated Special Assessment Collections | <u>15,000</u> |
| Total Estimated Revenue - Property Taxes | <u><u>\$25,188,000</u></u> |

Effect on the Average Taxpayer

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

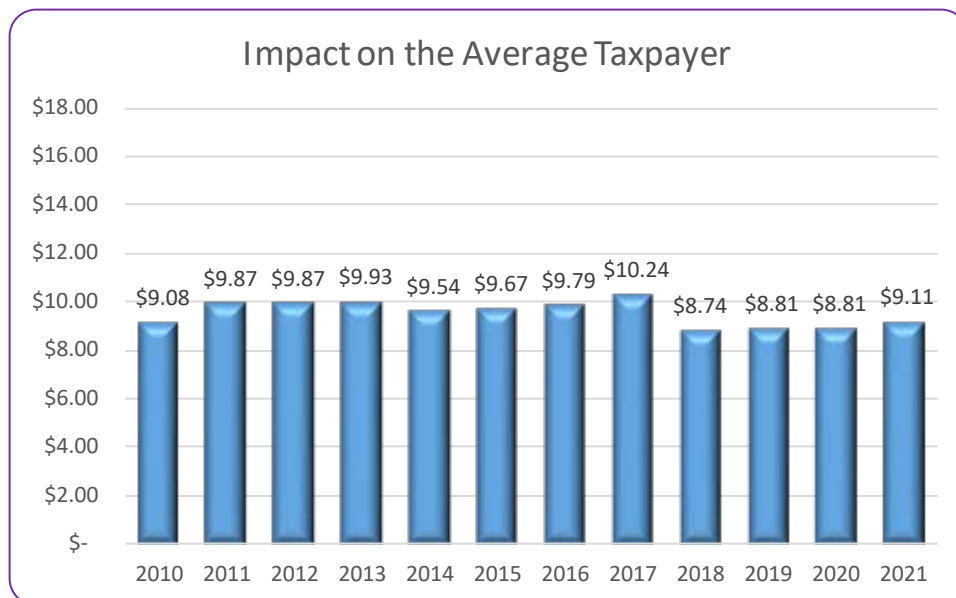
| | FY16-17 | FY17-18 | FY18-19 | FY19-20 | FY20-21 |
|---|------------|------------|------------|------------|-------------|
| Average Appraised Value | \$ 246,313 | \$ 230,487 | \$ 232,661 | \$ 241,335 | \$ 249,978 |
| % of Homestead and Other Average Exemptions | 20% | 27% | 27% | 27% | 27% |
| Less Exemptions | (49,263) | (62,231) | (62,818) | (65,160) | (67,494) |
| Total Taxable Value | 197,050 | 168,256 | 169,843 | 176,175 | 182,484 |
| Divided by \$100 | \$ 1,971 | \$ 1,683 | \$ 1,698 | \$ 1,762 | \$ 1,824.84 |
| HCDE Tax Rate | 0.005200 | 0.005195 | 0.005190 | 0.005000 | 0.004993 |
| Impact on Average Tax Payer | \$ 10.24 | \$ 8.74 | \$ 8.81 | \$ 8.81 | \$ 9.11 |

HCDE Proposed Tax Rate \$ 0.004993 per \$100 valuation

\$182,484 / \$100= **\$1,824.84** x \$0.004993 = **\$9.11** Total Property Tax Due Per Year \$100

It is estimated that for Fiscal Year 2021, the homeowner / taxpayer will have to pay \$9.11 per year for an average appraised valued home.

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



PROJECTED DEBT

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

Public Facilities Corporation Annual Debt Service Requirements

| Date | Principal | Interest | Total Annual D/S |
|-----------|---------------------|-------------------|---------------------|
| 8/31/2021 | \$ 2,305,000 | \$ 162,613 | \$ 2,467,613 |
| 8/31/2022 | 2,350,000 | 113,031 | 2,463,031 |
| 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>\$ 9,250,000</u> | <u>\$ 393,899</u> | <u>\$ 9,643,899</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 to pay the debt by FY2024. Below are the payment requirements for the QZAB bonds.

Maintenance Tax Qualified Zone Academy Bonds, Series 2009A

| Date | Principal | Interest | Total Annual D/S |
|-----------|---------------------|-------------|---------------------|
| 8/31/2021 | \$ 451,429 | - | \$ 451,429 |
| 8/31/2022 | 451,429 | - | 451,429 |
| 8/31/2023 | 451,429 | - | 451,429 |
| Total | <u>\$ 1,354,287</u> | <u>\$ -</u> | <u>\$ 1,354,287</u> |

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 the 2021 Capital Improvement Plan Phase One which includes the following projects:

1. A new AB East Campus – This is a 43,605 square feet facility to meet special education students. AB East continues to attract additional students, and it is

projected that the facility will be at capacity the next year. The projected budget is \$17,805,875.

2. A new High Point East Campus for Middle School. This school needs additional space to meet the needs of students sent by the district for an alternative campus. This is a 13,750 sq. ft facility, and the projected budget is \$7,916,645.
3. A new Adult Ed Center is proposed to replace the current facility at the Adult Ed Building. This is a new 40,500 sq. ft building that will be used to offer adult ed classes and workforce development programs. The projected budget is \$16,858,750, and additional \$1.5 million for Renovation as phase II.
4. The Irvington Building is over 25 years old, and it is scheduled for a renovation. The projected renovation is expected to cost \$8,365,500. A The number of sq. ft to be renovated is 60,000.

A PFC financing program has been approved for the first three projects and a maintenance note financing has been approved for the fourth.

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 20 years, after which such lease payments will cease, and ownership of the School will transfer from the PFC and fully vest in the Department.

BUDGET DEVELOPMENT PROCESS

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

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

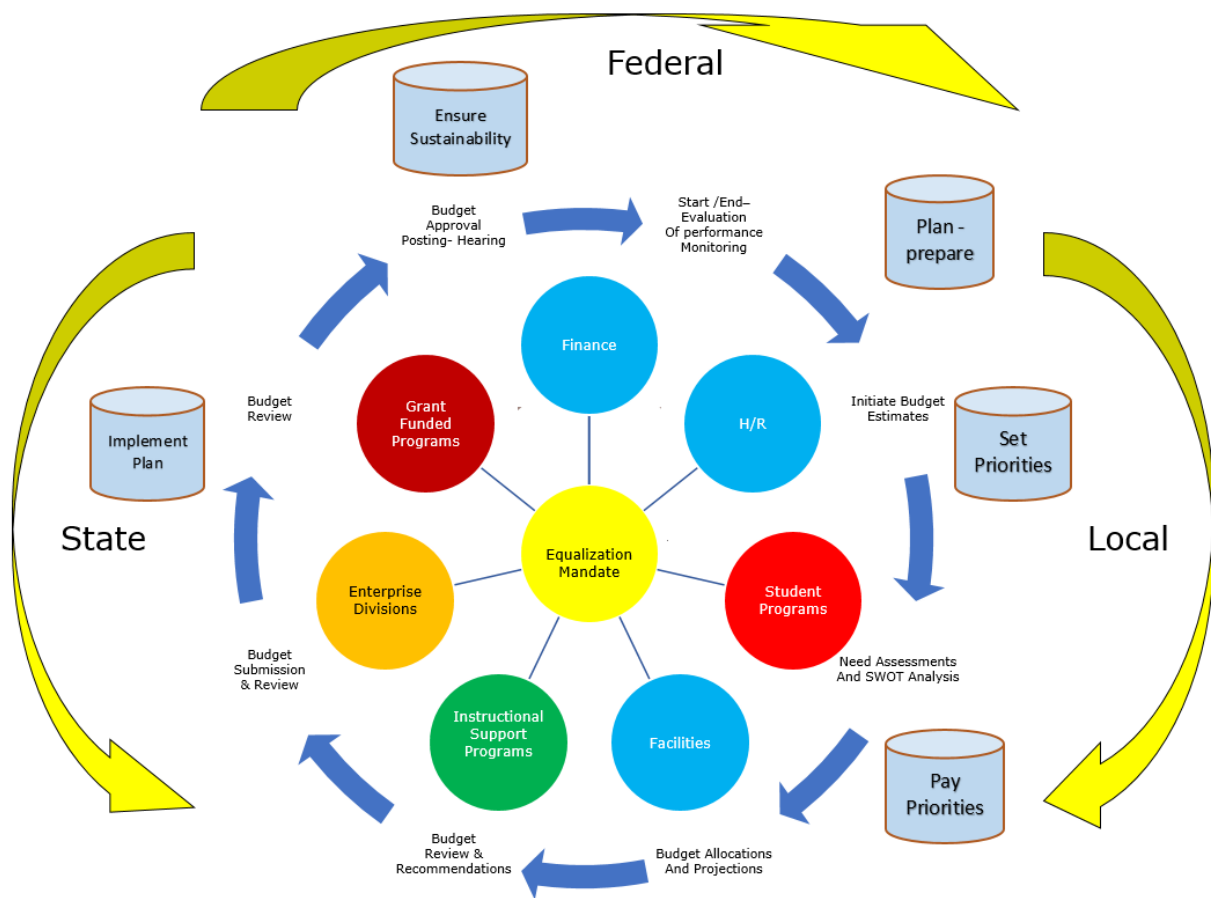
HCDE implemented two new elements in the Budget Planning Process. The GAP Analysis and the Academic Return-On-Investment (“AROI”). The purpose is to integrate the financial process with the academic evaluation to make the budget an engaging activity for all stakeholders such as principals, teachers,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

- What are the students 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?

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 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.

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

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.

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

2.- CLIENT SATISFACTION

HCDE 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.¹

3.- OUTCOMES

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

- (1) *Benchmark / Static Designs:* A post-test only or end of year measure or level of attainment is applied with a specified standard desired and stated in the objective. This design does not measure a starting point—only a desired end point.
- (2) *Change Designs:* A pretest-posttest design to estimate the amount of change in a group of clients that has occurred over a given period. Some divisions specified a certain average amount of change; others specified a statistically significant change. Note that conclusions cannot be drawn about the *cause* of the change, just that change did occur².

4.- FINANCIAL EFFECTIVENESS

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

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

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

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

COMMUNITY PROFILE



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

Local History

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

Population

The Harris County Commissioners Court estimated in July 2018 the county population in nearly 4.71 million, in year 2000 it was 3.4 million, an increase of over 38%. If Harris County was a state, it would rank 26th in population. In Harris County, there are over 41 incorporated cities. Below are the top populated cities in Harris County.



Source: 2014 Kinder Institute Survey

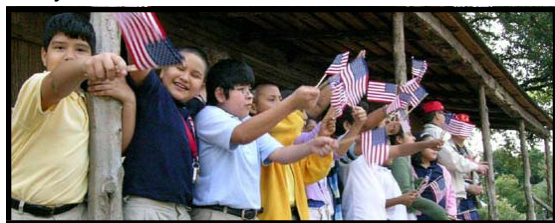
| Population—Harris County | |
|--------------------------|-----------|
| Total Population | 4,698,619 |
| Houston | 2,325,502 |
| Pasadena | 153,219 |
| Pearland | 122,149 |
| League City | 106,244 |
| Baytown | 77,024 |
| Missouri City | 74,705 |
| Friendswood | 40,181 |
| LaPorte | 35,423 |
| Deer Park | 33,931 |
| Katy | 19,216 |

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 35th Annual Kinder Houston Area Survey”, 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 5.9% in February 2017. The unemployment rate for the nation during the same month was 4.7 percent. The Greater Houston Partnership reports in September 2019 unemployment rate for Houston of 3.8%, for Texas of 3.5% and for the US 3.8%, before considering any Covid-19 effect on the local economy.

The Greater Houston Partnership reports The Economy at a Glance, in its Volume 28 Number 9 of September 2019 that the Energy Sector is has reduced the Rig Count from 1,083 in December 2018 to 898 in early September 2019 and crude price in the mid \$50s per barrel (WTI price). Oil field sector has laid off 8,900 workers so far this year, and 36 firms in the same sector have filed for bankruptcy in the first eight months this year. Slower growth is forecasted for this year. The US-China trade war has also affected trade and supply chains, affecting ports and other investment decisions. Houston area is also affected by other world large economies' slow down, such as the turmoil over Brexit, Japan-Korea trade war, political instability in Brazil and Italy, as well as Venezuela, uncertainty over the US-Mexico-Canada agreement (ASMCA).

Employers

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

Largest Houston Area Employers

Memorial Hermann Health System – 24,000
University of Texas MD Anderson – 20,000
United Airlines – 15,000
Houston Methodist – 14,985
Exxon Mobil Corporation – 13,000
UTMB Health – 12,448
Kroger Company – 12,000
Shell Oil Company – 11,892
National Oilwell Varco – 11,583
Schlumberger Limited – 10,000
Chevron – 9,000
Baylor College of Medicine – 8,924
Aramark Corp. – 8,500
Halliburton – 8,000

Source : Greater Houston Partnership, Houston 2020 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



DISASTER THAT AFFECTS THE COMMUNITY – COVID-19

Corona-virus disease 2019 (COVID-19) is an infectious disease caused by severe acute respiratory syndrome corona-virus 2 (SARS-CoV-2). It was first identified in December 2019 in Wuhan, Hubei, China, and has resulted in an ongoing pandemic. As of 24 September 2020, more than 32 million cases have been reported across 188 countries and territories with more than 979,000 deaths; more than 22 million people have recovered.

Common symptoms include fever, cough, fatigue, shortness of breath or breathing difficulties, and loss of smell and taste. While most people have mild symptoms, some people develop acute respiratory distress syndrome (ARDS) possibly precipitated by cytokine storm multi-organ failure, septic shock, and blood clots. The incubation period may range from one to fourteen days.

The disease spreads between people most often when they are physically close. It spreads very easily and sustainably through the air, primarily via small droplets or particles such as aerosols, produced after an infected person breathes, coughs, sneezes, talks or sings. It may also be transmitted via contaminated surfaces, although this has not been conclusively demonstrated. It can spread for up to two days prior to symptom onset, and from people who are asymptomatic.

Recommended measures to prevent infection include frequent hand washing, social distancing, quarantine, covering coughs, and keeping unwashed hands away from the face. The use of cloth face coverings such as a scarf or a bandana has been recommended by health officials in public settings to minimize the risk of transmissions, with some authorities requiring their use. Health officials also stated that medical-grade face masks, such as N95 masks, should be used only by healthcare workers, first responders, and those who directly care for infected individuals.

Longer-term damage to organs (in particular lungs and heart) has been observed, and there is concern about a significant number of patients who have recovered from the acute phase of the disease but continue to experience a range of effects including severe fatigue, memory loss and other cognitive issues, low grade fever, muscle weakness, breathlessness and other symptoms for months afterwards.

On December 31, 2019, China announced the discovery of a cluster of pneumonia cases in Wuhan. The first American case was reported on January 20, and the US outbreak was officially declared a public health emergency on January 31. Restrictions were placed on flights arriving from China, and the initial U.S. response to the pandemic included preparing the healthcare system, stopping other travel, and testing for the virus. The first known American deaths were reported in February. By the end of March, cases had been confirmed in all fifty U.S. states, the District of Columbia, and all inhabited U.S. territories except American Samoa.

On March 13, President Trump declared a national emergency. The Trump administration purchased large quantities of medical equipment and used the Defense Production Act to direct industries to produce medical equipment. By April 17, the federal government approved disaster declarations for all states and territories. (Source: Wikipedia, September 2020)

State and local responses to the outbreak have included prohibitions and cancellation of large-scale gatherings (including festivals and sporting events), stay-at-home orders, and the closure of schools.

At the local level, Harris County authorities have taken the same precautions as the ones at the State level. Houston economy has been affected in its principal sources of activity: Airline Industry, The Port and Oil & Gas Industry. Houston, and Harris County have proven to be resilient and to come back from tragedy in the past. We are sure this time the recovery of Harris County will take place slowly but surely.

Harris County Department of Education decided to implement a work-from-home strategy to keep all financial and operational activities. From March 2020 to the beginning of September, all operational and financial activities were conducted from home using technology to communicate and update the budget process. All meetings were conducted using Teams from Microsoft. The Board of Trustees approved the keeping of payroll for all positions during the period the Department was closed. The Business Office maintained operation as usual but from home. Additional computes and equipment were purchased to facilitate the effort of HCDE staff working from home.

In fiscal year 2020, the Department allocated \$1,500,000 in COVID-19 Funds from its Fund Balance. In addition, a \$1,000,000 grant was received from Health & Human Services for the Head Start Grant.

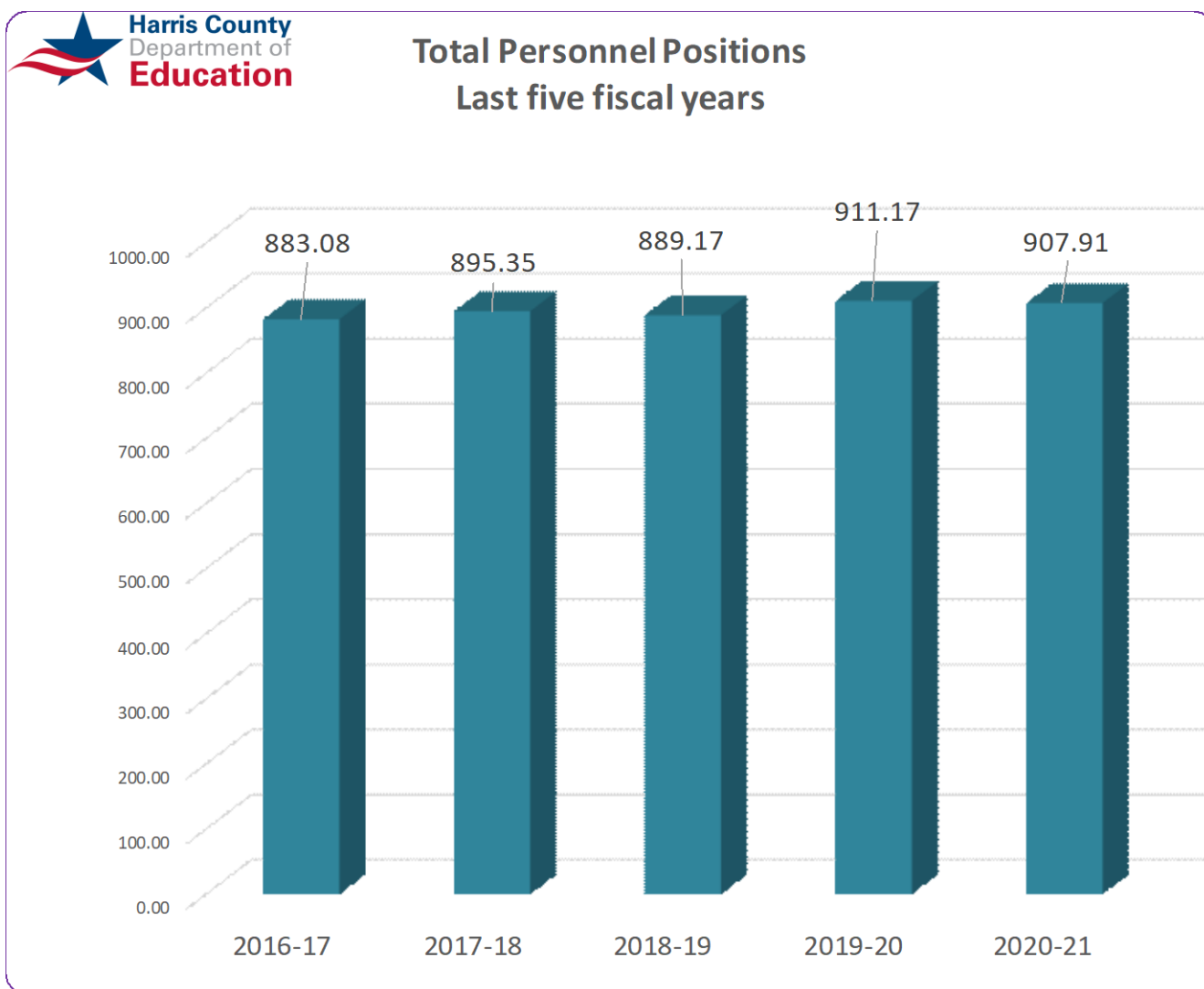
HUMAN RESOURCES SECTION

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.

For fiscal year 2020-2021, the Department implemented a plan to increase minimum wage across the board to \$13.50. The projection is to move to \$15.00 in fiscal year 2021-2022. Funds have been allocated to assist the Head Start grant to meet this new wage standard.



Harris County Department of Education

FY 2020-2021 Budget Book

Salary Schedule Procedures

Compensation Philosophy Statement

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- Be fiscally controlled and cost effective.

Administrative Procedures

1.0 Description 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.

2.0 Job Classification

2.1 Purpose and Authority

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

2.2 Reclassification of Current Positions

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

2.3 Salary Adjustments for Job Reclassification

- 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).
- 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.
- 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).
- 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.

3.0 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.

4.0 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.

5.0 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. COLA adjustments are subject to any provisions specified by the Texas Department of Health and Human Services.

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.

6.0 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.

7.0 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.

8.0 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.

9.0 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.

10.0 Adjusting Pay-Range Structures

10.1 Review of Pay Ranges

The Superintendent will review pay-range structures annually and adjust 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) midpoint) | <u>Unadjusted Midpoint</u> | <u>Unadjusted Maximum</u> (120% of |
|-----------------------------|---|---|---|
| Unadjusted Pay Range | \$2,400 | \$3,000 | \$3,600 |
| | <u>Unadjusted Minimum</u> (80% of midpoint) midpoint) | <u>Unadjusted Midpoint</u> (by 2%) | <u>Unadjusted Maximum</u> (120% of |
| Adjusted Pay Range | \$2,448 | \$3,060 | \$3,600 |

11.0 Stipends and Allowances

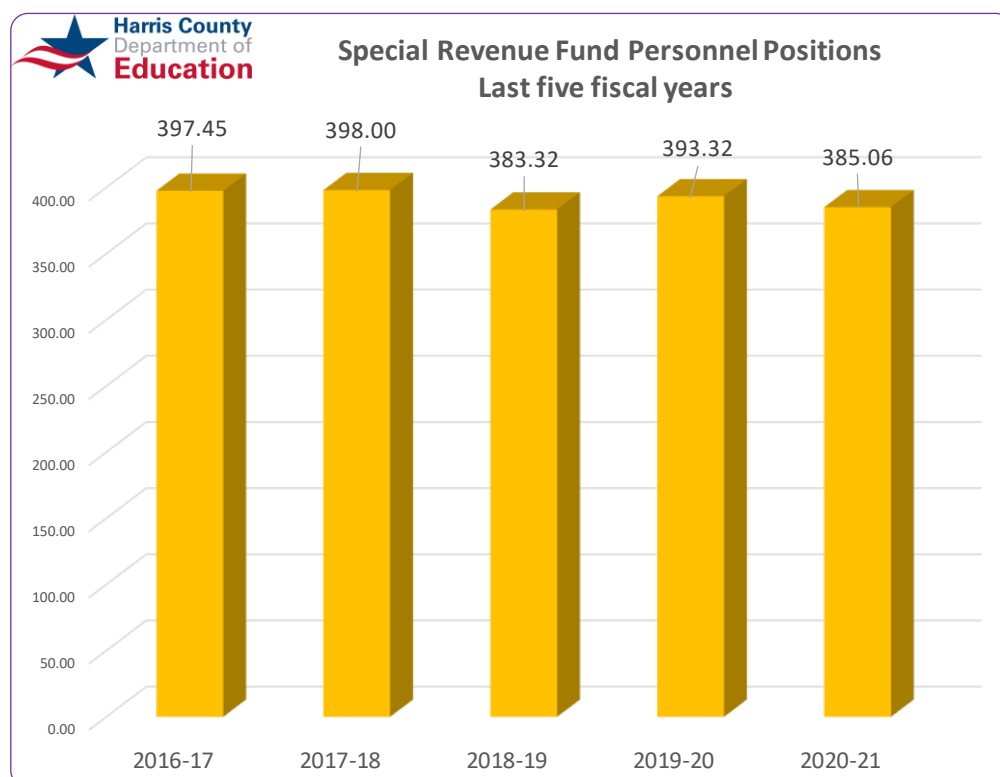
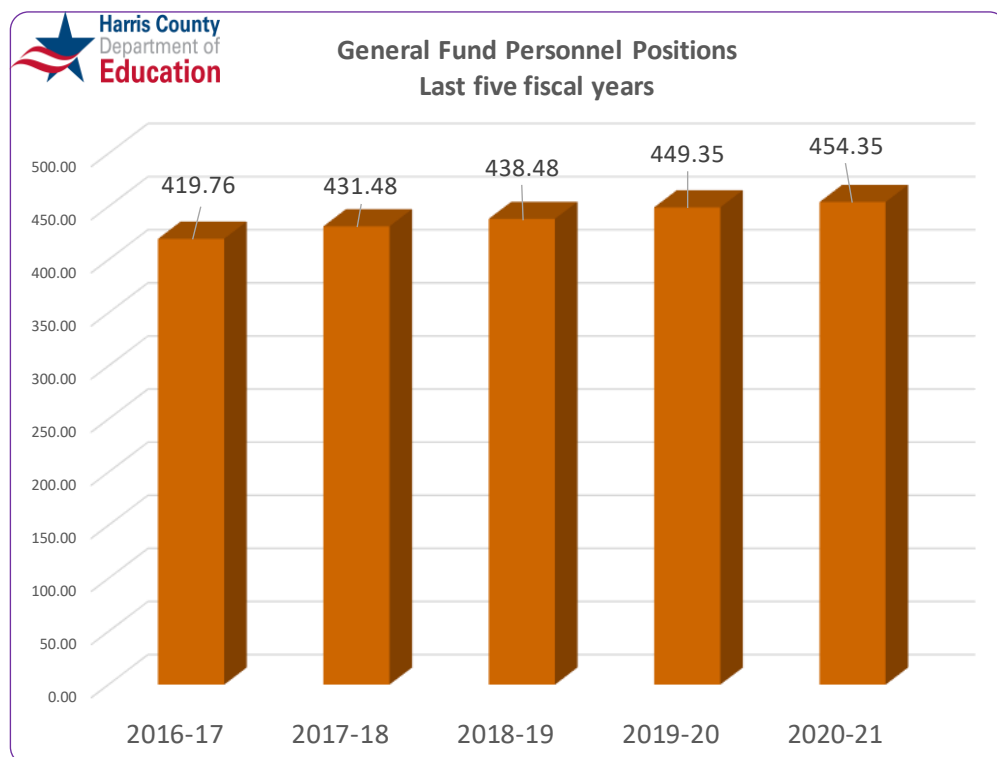
A stipend shall not be paid to an employee unless it is part of the Board of Trustees' approved Salary Schedule for certified instructional teachers, transition specialists, counselors, and assistant principals. All the following recommendations for employee stipends must be made directly to the Board: 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.

Refer to the Supplemental Salary Chart for supplemental pay rates approved by the Board of Trustees as part of the HCDE Salary Schedule.

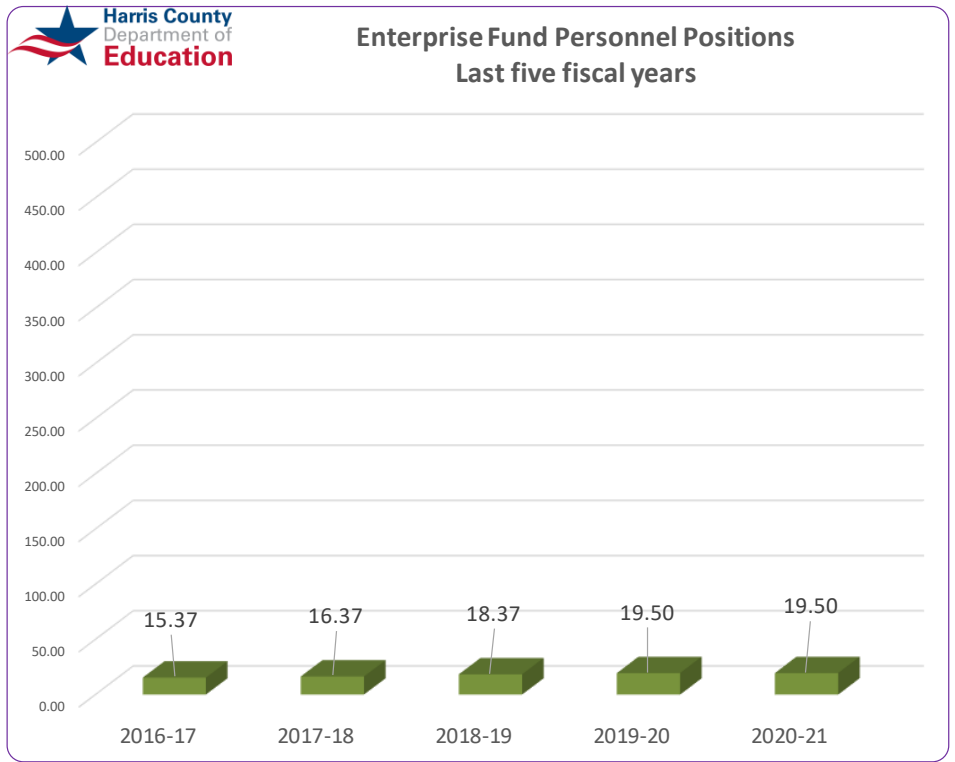
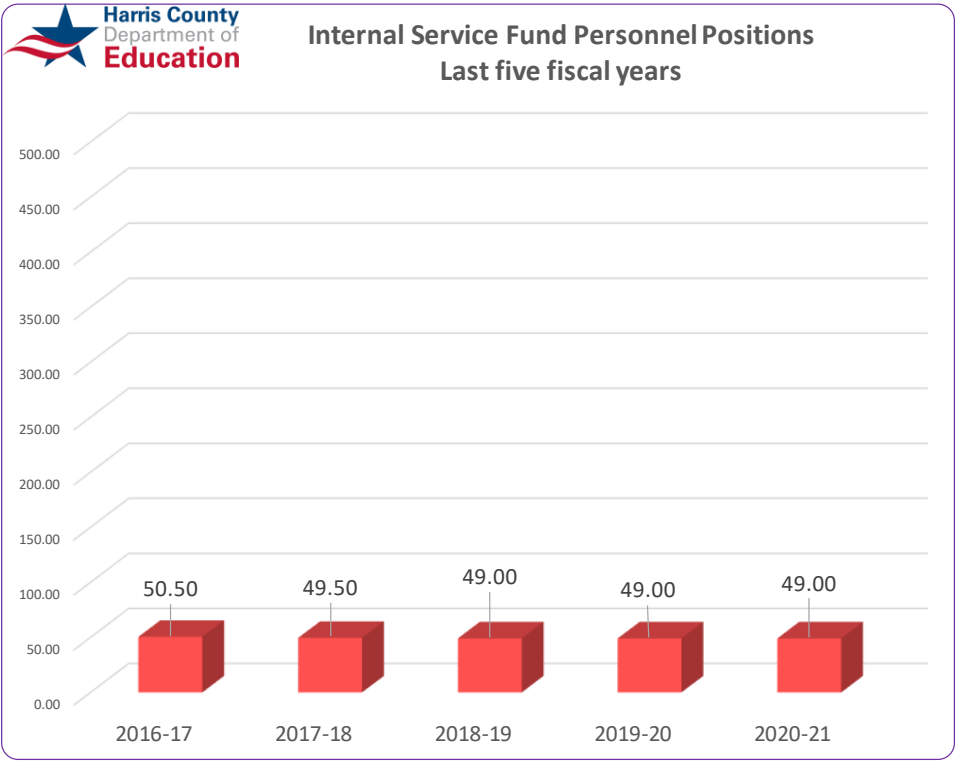
PERSONNEL POSITIONS BY FUND

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

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



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



Harris County Department of Education

FY 2020-2021

Personnel Positions-General Fund

| BM | DIVISION / BUDGET | 2020-21 | 2019-20 | 2018-19 | 2017-18 | 2016-17 |
|-----|--|---------------|---------------|---------------|---------------|---------------|
| 131 | Academic and Behavior School East | 64.25 | 63.15 | 61.40 | 59.40 | 57.40 |
| 132 | Academic and Behavior School West | 58.25 | 57.75 | 56.00 | 54.00 | 53.00 |
| 201 | Adult Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 011 | Asst. Superintendent for Academic Support | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 012 | Asst. Superintendent for Education & Enrichment | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 010 | Board of Trustees | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 |
| 050 | Business Support Services | 17.00 | 17.00 | 17.00 | 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 | 4.00 | 4.00 | 4.00 | 4.00 | 3.00 |
| 093 | Chief Communications Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 940 | Chief of Staff | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 |
| 092 | Client Engagement | 4.50 | 3.90 | 6.03 | 5.63 | 4.63 |
| 925 | Communications and Creative Services | 11.00 | 9.60 | 7.60 | 7.00 | 9.00 |
| 014 | Educator Certification and Advancement | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 |
| 086 | Facilities-Construction | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 |
| 800 | Fortis Academy | 10.25 | 10.25 | 10.00 | 10.00 | 0.00 |
| 970 | Highpoint School East | 37.25 | 37.85 | 36.60 | 36.60 | 36.60 |
| 971 | Highpoint School North | 0.00 | 0.00 | 0.00 | 0.00 | 7.33 |
| 030 | Human Resources | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| 090 | Information Technology Services | 24.00 | 23.00 | 21.00 | 21.00 | 21.00 |
| 955 | Purchasing Support Services | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 954 | Records Management Services | 15.00 | 15.00 | 14.00 | 14.00 | 13.00 |
| 924 | Research and Evaluation Institute | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| 111 | School-Based Therapy Services | 144.85 | 143.85 | 141.85 | 140.35 | 138.30 |
| 501 | Schools | 5.00 | 5.00 | 4.00 | 4.00 | 4.00 |
| 001 | Superintendent's Office | 2.00 | 2.00 | 2.00 | 2.00 | 1.50 |
| 304 | Teaching and Learning Center-Bilingual | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| 190 | Teaching and Learning Center-Digital Education and Innovation | 1.75 | 1.75 | 2.00 | 1.70 | 1.70 |
| 109 | Teaching and Learning Center-Digital Learning | 0.00 | 0.00 | 0.00 | 0.30 | 0.30 |
| 301 | Teaching and Learning Center-Division wide | 2.50 | 2.50 | 2.50 | 0.60 | 0.60 |
| 309 | Teaching and Learning Center-Early Childhood | 0.75 | 0.75 | 1.00 | 1.60 | 1.60 |
| 307 | Teaching and Learning Center-English Language Arts | 1.10 | 1.10 | 1.00 | 0.85 | 0.85 |
| 302 | Teaching and Learning Center-Mathematics | 1.50 | 1.50 | 1.75 | 1.65 | 1.65 |
| 312 | Teaching and Learning Center-Scholastic Arts & Writing Program | 1.50 | 1.50 | 0.45 | 0.85 | 0.85 |
| 303 | Teaching and Learning Center-Science | 0.75 | 0.75 | 1.25 | 1.65 | 1.65 |
| 308 | Teaching and Learning Center-Social Studies | 0.40 | 0.40 | 0.50 | 0.85 | 0.85 |
| 314 | Teaching and Learning Center-Speaker Series | 0.75 | 0.75 | 0.55 | 0.85 | 0.85 |
| 313 | Teaching and Learning Center-Special Populations | 0.75 | 0.75 | 0.75 | 0.85 | 0.85 |
| | Total | 454.35 | 449.35 | 438.48 | 431.48 | 419.76 |

Harris County Department of Education
FY 2020-2021
Personnel Positions-Special Revenue Funds (Grants)

| BM | DIVISION/BUDGET | 2020-21 | 2019-20 | 2018-19 | 2017-18 | 2016-17 |
|-----|---|---------------|---------------|---------------|---------------|---------------|
| 201 | Adult Education | 77.06 | 73.32 | 73.32 | 74.00 | 75.25 |
| 922 | Center for Afterschool, Summer and Enrichment | 26.00 | 26.00 | 21.00 | 24.00 | 22.20 |
| 005 | Center for Safe and Secure Schools | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| 901 | Head Start | 281.00 | 293.00 | 288.00 | 286.00 | 285.00 |
| 091 | Texas Virtual School Network | 0.00 | 0.00 | 0.00 | 14.00 | 15.00 |
| | Total | 385.06 | 393.32 | 383.32 | 398.00 | 397.45 |

Personnel Positions-Internal Service Fund

| BM | DIVISION/BUDGET | 2020-21 | 2019-20 | 2018-19 | 2017-18 | 2016-17 |
|-----|--------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 083 | Facility Support Services | 38.00 | 38.00 | 38.00 | 38.50 | 39.50 |
| 084 | Facility Support Services-Operations | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| | Total | 49.00 | 49.00 | 49.00 | 49.50 | 50.50 |

Personnel Positions-Enterprise Fund

| BM | DIVISION/BUDGET | 2020-21 | 2019-20 | 2018-19 | 2017-18 | 2016-17 |
|-----|----------------------------|--------------|--------------|--------------|--------------|--------------|
| 089 | Facilities-Choice Partners | 19.50 | 19.50 | 18.37 | 16.37 | 15.37 |
| | Total | 19.50 | 19.50 | 18.37 | 16.37 | 15.37 |

| | POSITIONS BY FUND | 2020-21 | 2019-20 | 2018-19 | 2017-18 | 2016-17 |
|--|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| | Total General Fund Positions | 454.35 | 449.35 | 438.48 | 431.48 | 419.76 |
| | Total Special Revenue Fund Positions | 385.06 | 393.32 | 383.32 | 398.00 | 397.45 |
| | Total Internal Service Fund Positions | 49.00 | 49.00 | 49.00 | 49.50 | 50.50 |
| | Total Enterprise Fund Positions | 19.50 | 19.50 | 18.37 | 16.37 | 15.37 |
| | TOTAL HCDE FTE POSITIONS | 907.91 | 911.17 | 889.17 | 895.35 | 883.08 |

Harris County Department of Education
Full-time Personnel Positions for FY 2020-2021
General Fund

| BUDGETS IN ALPHABETICAL ORDER | LEVEL | # DAYS | # POSITIONS | TOTAL POSITIONS |
|--|-------------|--------|-------------|-----------------|
| Academic and Behavior School East (Schools) | | | | 64.25 |
| Principal | A-7 | 240 | 1.00 | |
| Assistant Principal | A-5 | 210 | 2.00 | |
| Compliance and Technical Support Officer | A-5 | 200 | 0.50 | |
| Parent Engagement Liaison | A-3 | 200 | 0.50 | |
| Occupational Therapist | P-3 | 191 | 0.50 | |
| Counselor | P-2 | 200 | 1.00 | |
| Instructional Coach | P-2 | 200 | 1.25 | |
| Licensed Specialist in School Psychology | P-2 | 200 | 0.50 | |
| School Nurse | P-1 | 213 | 1.50 | |
| Behavior Intervention Specialist | P-2 | 200 | 0.50 | |
| Teacher | teach sched | 191 | 22.00 | |
| Transition Specialist | teach sched | 200 | 2.00 | |
| Secretary | S-4 | 240 | 1.00 | |
| Educational Aide I, II, III | I-1, 2, 3 | 191 | 24.00 | |
| Campus Clerk | S-2 | 210 | 1.00 | |
| Food Service Clerk | O-2 | 191 | 1.00 | |
| Relief Instructor | sub sched | 178 | 4.00 | |
| Academic and Behavior School West (Schools) | | | | 58.25 |
| Principal | A-7 | 240 | 1.00 | |
| Assistant Principal | A-5 | 210 | 2.00 | |
| Compliance and Technical Support Officer | A-5 | 200 | 0.50 | |
| Parent Engagement Liaison | A-3 | 200 | 0.50 | |
| Occupational Therapist | P-3 | 191 | 0.50 | |
| Counselor | P-2 | 200 | 1.00 | |
| Instructional Coach | P-2 | 200 | 0.25 | |
| Licensed Specialist in School Psychology | P-2 | 200 | 0.50 | |
| School Nurse | P-1 | 213 | 1.50 | |
| Teacher | teach sched | 191 | 20.00 | |
| Transition Specialist | teach sched | 200 | 2.00 | |
| Behavior Intervention Specialist | P-2 | 200 | 0.50 | |
| Secretary | S-4 | 240 | 1.00 | |
| Educational Aide I, II, III | I-1, 2, 3 | 191 | 23.00 | |
| Campus Clerk | S-2 | 210 | 1.00 | |
| Relief Instructor | sub sched | 178 | 3.00 | |
| Assistant Superintendent for Academic Support | | | | 2.00 |
| Assistant Superintendent | A-10 | 240 | 1.00 | |
| Executive Assistant | S-6 | 240 | 1.00 | |
| Assistant Superintendent for Education and Enrichment | | | | 2.00 |
| Assistant Superintendent | A-10 | 240 | 1.00 | |

| BUDGETS IN ALPHABETICAL ORDER | LEVEL | # DAYS | # POSITIONS | TOTAL POSITIONS |
|---|-------|--------|-------------|-----------------|
| Executive Assistant | S-6 | 240 | 1.00 | |
| Board of Trustees | | | | 1.00 |
| Executive Assistant | S-6 | 240 | 1.00 | |
| Business Support Services | | | | 17.00 |
| Assistant Superintendent | A-10 | 240 | 1.00 | |
| Chief Accounting Officer | A-7 | 240 | 1.00 | |
| Accounting Manager | A-5 | 240 | 1.00 | |
| Budget and Investment Analyst | A-5 | 240 | 1.00 | |
| Senior Accountant | A-5 | 240 | 2.00 | |
| 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 | |
| Payroll Specialist | S-5 | 240 | 3.00 | |
| Center for Grants Development | | | | 6.00 |
| Director | A-7 | 240 | 1.00 | |
| Manager | A-4 | 240 | 1.00 | |
| Specialist | A-4 | 240 | 1.00 | |
| Coordinator | A-3 | 240 | 1.00 | |
| Development Associate | A-2 | 240 | 1.00 | |
| Secretary | S-4 | 240 | 1.00 | |
| Center for Safe & Secure Schools | | | | 4.00 |
| Director | A-7 | 240 | 1.00 | |
| School Climate and Culture Specialist | A-5 | 240 | 1.00 | |
| School Safety and Security Specialist | A-5 | 240 | 1.00 | |
| School Safety Coordinator | A-3 | 240 | 1.00 | |
| Chief Communications Officer | | | | 1.00 |
| Chief Communications Officer | A-9 | 240 | 1.00 | |
| Chief of Staff | | | | 2.00 |
| Chief of Staff | A-9 | 240 | 1.00 | |
| Public Information and Policy Manager | A-4 | 240 | 1.00 | |
| Client Engagement | | | | 4.50 |
| Director | A-7 | 240 | 1.00 | |
| Assistant Director | A-5 | 240 | 0.50 | |
| Coordinator - Client Engagement | A-3 | 240 | 2.00 | |
| Administrative Assistant | S-4 | 240 | 1.00 | |
| Communications and Creative Services | | | | 11.00 |
| Director | A-7 | 240 | 1.00 | |
| Manager | A-4 | 240 | 1.00 | |
| Communications & Community Engagement Coordinator | A-3 | 240 | 1.00 | |
| Communications & Marketing Coordinator | A-3 | 240 | 1.00 | |

| BUDGETS IN ALPHABETICAL ORDER | LEVEL | # DAYS | # POSITIONS | TOTAL POSITIONS |
|---|-------------|--------|-------------|-----------------|
| Web Content Coordinator | T-3 | 240 | 1.00 | |
| Graphic Design Manager | T-4 | 240 | 1.00 | |
| Multimedia Manager | T-4 | 240 | 1.00 | |
| Multimedia Specialist | T-2 | 240 | 1.00 | |
| Graphic Designer | T-2 | 240 | 2.00 | |
| Administrative Assistant | S-4 | 240 | 1.00 | |
| Educator Certification and Advancement | | | | 5.50 |
| Director | A-7 | 240 | 1.00 | |
| Curriculum and Compliance Officer | A-6 | 240 | 1.00 | |
| Leadership Development Officer | A-6 | 240 | 1.00 | |
| Grants Development Manager | A-4 | 210 | 1.00 | |
| Secretary | S-4 | 240 | 1.50 | |
| Facilities - Construction | | | | 2.00 |
| Director | A-6 | 240 | 1.00 | |
| Construction and Environmental Specialist | O-4 | 240 | 1.00 | |
| Fortis Academy | | | | 10.25 |
| Principal | A-7 | 240 | 1.00 | |
| Instructional Coach | P-2 | 200 | 0.25 | |
| Counselor | P-2 | 200 | 1.00 | |
| Nurse | P-1 | 191 | 1.00 | |
| Teacher | TS | 191 | 5.00 | |
| Secretary to Principal | S-4 | 230 | 1.00 | |
| Educational Aide | I-3 | 191 | 1.00 | |
| Highpoint East School (Schools) | | | | 37.25 |
| Principal | A-7 | 240 | 1.00 | |
| Assistant Principal | A-5 | 210 | 2.00 | |
| Counselor | P-2 | 200 | 1.00 | |
| Instructional Coach | P-2 | 200 | 0.25 | |
| Transition Specialist | teach sched | 200 | 3.00 | |
| School Nurse | P-1 | 191 | 1.00 | |
| Teacher | teach sched | 191 | 18.00 | |
| Secretary | S-4 | 240 | 1.00 | |
| Educational Aide I, II, III | I-1, 2, 3 | 191 | 5.00 | |
| Campus Clerk | S-2 | 210 | 2.00 | |
| Relief Instructor | sub sched | 178 | 3.00 | |
| Human Resources | | | | 10.00 |
| Executive Director | A-9 | 240 | 1.00 | |
| Assistant Director | A-5 | 240 | 1.00 | |
| Benefits Coordinator | A-3 | 240 | 1.00 | |
| Human Resources Coordinator | A-3 | 240 | 3.00 | |
| Human Resources Generalist | A-3 | 240 | 1.00 | |
| Administrative Assistant | S-5 | 240 | 1.00 | |
| Benefits Assistant | C-4 | 240 | 1.00 | |
| Human Resources Clerk | C-3 | 240 | 1.00 | |

| BUDGETS IN ALPHABETICAL ORDER | LEVEL | # DAYS | # POSITIONS | TOTAL POSITIONS |
|--|-------|--------|-------------|-----------------|
| Information Technology Services | | | | 24.00 |
| Director | T-7 | 240 | 1.00 | |
| Applications Manager | T-6 | 240 | 1.00 | |
| Operations Services Manager | T-6 | 240 | 1.00 | |
| Senior Software Developer | T-5 | 240 | 1.00 | |
| Senior Systems Analyst | T-5 | 240 | 1.00 | |
| Training Coordinator | T-4 | 240 | 1.00 | |
| Help Desk Manager | T-4 | 240 | 1.00 | |
| Information Security Officer | T-4 | 240 | 1.00 | |
| Software Developer | T-4 | 240 | 1.00 | |
| Systems Analyst | T-4 | 240 | 3.00 | |
| Infrastructure Analyst - Network | T-3 | 240 | 1.00 | |
| Infrastructure Analyst - Systems | T-3 | 240 | 1.00 | |
| Infrastructure Analyst - Server/Storage | T-3 | 240 | 1.00 | |
| Systems Engineer - Data Center | T-3 | 240 | 1.00 | |
| Help Desk Analyst II | T-2 | 240 | 3.00 | |
| Help Desk Analyst I | T-1 | 240 | 2.00 | |
| Help Desk Field Technician | T-1 | 240 | 2.00 | |
| Administrative Assistant | S-5 | 240 | 1.00 | |
| Purchasing Support Services | | | | 6.00 |
| Director | A-7 | 240 | 1.00 | |
| Assistant Director | A-5 | 240 | 1.00 | |
| Contract Manager | A-4 | 240 | 1.00 | |
| Procurement Coordinator | A-3 | 240 | 1.00 | |
| Purchasing Specialist | S-5 | 240 | 1.00 | |
| Quality Assurance Specialist | S-5 | 240 | 1.00 | |
| Records Management Services | | | | 15.00 |
| Director | A-7 | 240 | 1.00 | |
| Records Operations Manager | A-3 | 240 | 1.00 | |
| Senior Records Center Technician | O-6 | 240 | 1.00 | |
| Senior Customer Support/Imaging Specialist | O-5 | 240 | 1.00 | |
| Records Center Technician | O-4 | 240 | 5.00 | |
| Imaging and Content Specialist | S-5 | 240 | 1.00 | |
| Customer Support and Imaging Clerk II | S-4 | 240 | 2.00 | |
| Customer Support Specialist | S-4 | 240 | 1.00 | |
| Customer Support & Imaging Clerk I | S-3 | 240 | 2.00 | |
| Research and Evaluation Institute | | | | 7.00 |
| Director | A-7 | 240 | 1.00 | |
| Manager | A-4 | 240 | 1.00 | |
| Coordinator | A-3 | 240 | 4.00 | |
| Secretary | S-4 | 240 | 1.00 | |
| School-Based Therapy Services | | | | 144.85 |
| Senior Director | A-8 | 240 | 1.00 | |
| Manager | P-4 | 240 | 6.00 | |

| BUDGETS IN ALPHABETICAL ORDER | LEVEL | # DAYS | # POSITIONS | TOTAL POSITIONS |
|---|-------|--------|-------------|-----------------|
| Manager | P-4 | 230 | 1.00 | |
| Manager | P-4 | 200 | 1.00 | |
| Field Staff-OT/PT | P-3 | 180 | 98.30 | |
| Field Staff-Music Therapist | P-1 | 180 | 6.30 | |
| Field Staff-COTA/PTA | S-7 | 180 | 27.25 | |
| Administrative Assistant | S-5 | 240 | 1.00 | |
| General Office Clerk | S-4 | 240 | 2.00 | |
| Secretary | S-3 | 240 | 1.00 | |
| Schools | | | | 5.00 |
| Senior Director of School Administration | A-8 | 240 | 1.00 | |
| Director - Curriculum and Compliance Services | A-7 | 240 | 1.00 | |
| Bus Driver | O-4 | 240 | 1.00 | |
| Administrative Assistant | S-5 | 240 | 1.00 | |
| General Office Clerk | S-4 | 240 | 1.00 | |
| Superintendent's Office | | | | 2.00 |
| Superintendent | - | 240 | 1.00 | |
| Senior Executive Assistant | S-8 | 240 | 1.00 | |
| The Teaching and Learning Center | | | | 12.50 |
| The Teaching and Learning Center-Bilingual Education | | | | 0.75 |
| Curriculum Director | A-6 | 200 | 0.50 | |
| Secretary | S-4 | 240 | 0.25 | |
| The Teaching and Learning Center-Digital Education and Innovation | | | | 1.75 |
| Curriculum Director | A-6 | 240 | 1.50 | |
| Secretary | S-4 | 240 | 0.25 | |
| The Teaching and Learning Center-Division Wide | | | | 2.50 |
| Senior Director | A-8 | 240 | 1.00 | |
| Secretary to Director/Financial Assistant | S-5 | 240 | 1.00 | |
| Secretary | S-4 | 120 | 0.50 | |
| The Teaching and Learning Center-Early Childhood Winter Conference | | | | 0.75 |
| Special Projects Director | A-6 | 240 | 0.25 | |
| Manager | A-4 | 240 | 0.25 | |
| Secretary | S-4 | 240 | 0.25 | |
| The Teaching and Learning Center-English Language Arts | | | | 1.10 |
| Curriculum Director | A-6 | 190 | 0.80 | |
| Secretary | S-4 | 240 | 0.30 | |
| The Teaching and Learning Center-Math | | | | 1.50 |
| Curriculum Director | A-6 | 190 | 1.00 | |
| Secretary | S-4 | 240 | 0.50 | |

| BUDGETS IN ALPHABETICAL ORDER | LEVEL | # DAYS | # POSITIONS | TOTAL POSITIONS |
|---|-------|--------|-------------|-----------------|
| The Teaching and Learning Center-Scholastic Arts & Writing | | | | 1.50 |
| Special Projects Director | A-6 | 240 | 0.50 | |
| Manager | A-4 | 240 | 0.50 | |
| Secretary | S-4 | 240 | 0.50 | |
| The Teaching and Learning Center-Science | | | | 0.75 |
| Curriculum Director | A-6 | 200 | 0.50 | |
| Secretary | S-4 | 240 | 0.25 | |
| The Teaching and Learning Center-Social Studies | | | | 0.40 |
| Curriculum Director | A-6 | 200 | 0.20 | |
| Secretary | S-4 | 240 | 0.20 | |
| The Teaching and Learning Center-Speaker Series | | | | 0.75 |
| Special Projects Director | A-6 | 240 | 0.25 | |
| Manager | A-4 | 240 | 0.25 | |
| Secretary | S-4 | 240 | 0.25 | |
| The Teaching and Learning Center-Special Populations | | | | 0.75 |
| Curriculum Director | A-6 | 200 | 0.50 | |
| Secretary | S-4 | 240 | 0.25 | |

General Fund - Full Time Equivalent Positions

454.35

**Harris County Department of Education
Full-time Personnel Positions for FY 2020-2021
Special Revenue Fund**

| BUDGETS IN ALPHABETICAL ORDER | LEVEL | # DAYS | # POSITIONS | TOTAL POSITIONS |
|--|-------|--------|-------------|-----------------|
| | | | | 77.06 |
| Senior Director | A-8 | 240 | 1.00 | |
| Director | A-7 | 240 | 1.00 | |
| Manager | A-5 | 240 | 5.00 | |
| Compliance Coordinator | A-3 | 240 | 1.00 | |
| Career Pathways Transition Specialist | A-2 | 240 | 1.00 | |
| Teacher | A-2 | 190 | 4.00 | |
| Secretary to Director | S-4 | 240 | 1.00 | |
| Data Clerk | S-3 | 240 | 2.00 | |
| General Office Clerk I | S-3 | 240 | 7.83 | |
| Receptionist | S-1 | 240 | 1.00 | |
| Custodian | O-1 | 240 | 1.50 | |
| Aide - Instructional | AES | PT | 13.43 | |
| Craft Instructor | AES | PT | 1.50 | |
| Program Assistant | AES | PT | 5.96 | |
| Teacher | AES | PT | 25.23 | |
| Substitute Teacher | AES | PT | 1.42 | |
| Transition Specialist | AES | PT | 3.19 | |
| Center for Safe and Secure Schools | | | | 1.00 |
| Grants Manager | A-4 | 240 | 1.00 | |
| Center for Afterschool, Summer and Enrichment (CASE) for Kids | | | | 26.00 |
| Director | A-7 | 240 | 1.00 | |
| Assistant Director | A-5 | 240 | 1.00 | |
| Manager | A-4 | 240 | 3.00 | |
| Coordinator - Project | A-3 | 240 | 6.00 | |
| Coordinator - Program | A-2 | 240 | 9.00 | |
| Coordinator - Research and Evaluation | A-3 | 240 | 1.00 | |
| Administrative Assistant | S-4 | 240 | 1.00 | |
| Secretary | S-3 | 240 | 2.00 | |
| Project Based Learning Assistant (P/T) | S-2 | 240 | 2.00 | |
| Head Start Program Total | | | | 281.00 |
| Head Start-Central Office | | | | 37.50 |
| Senior Director | A-8 | 240 | 1.00 | |
| Assistant Director - Education and Family Services | A-5 | 240 | 1.00 | |
| Assistant Director - Operations | A-5 | 240 | 1.00 | |
| Construction Project Manager (Facilities) | A-5 | 240 | 1.00 | |
| Manager - Compliance | A-4 | 240 | 1.00 | |
| Manager - Education and Special Services | A-4 | 240 | 1.00 | |
| Manager - Community Partnerships | A-4 | 240 | 1.00 | |
| Manager - Health and Family Services | A-4 | 240 | 1.00 | |
| Manager - Nutrition Services | A-4 | 240 | 1.00 | |
| Manager - Operations | A-3 | 240 | 1.00 | |

| BUDGETS IN ALPHABETICAL ORDER | LEVEL | # DAYS | # POSITIONS | TOTAL POSITIONS |
|---|-------|--------|-------------|-----------------|
| Instructional Coach | A-3 | 240 | 1.00 | |
| Coordinator - Compliance | A-3 | 230 | 1.00 | |
| Coordinator - Data | A-3 | 230 | 1.00 | |
| Coordinator - Education and Special Services | A-3 | 230 | 4.00 | |
| Coordinator - Family Services | A-3 | 230 | 2.00 | |
| Coordinator - Health Services | A-3 | 230 | 2.00 | |
| Coordinator - Nutrition Services | A-3 | 230 | 2.00 | |
| Coordinator - Operations | A-3 | 230 | 1.00 | |
| Coordinator - Professional Development | A-3 | 230 | 1.00 | |
| Coordinator - Special Projects | A-3 | 230 | 0.50 | |
| Mental Health Professional | P-2 | 230 | 1.00 | |
| Data/Compliance Specialist | S-4 | 230 | 1.00 | |
| Financial Assistant | S-4 | 230 | 1.00 | |
| Administrative Assistant | S-5 | 230 | 1.00 | |
| Secretary | S-4 | 240 | 1.00 | |
| Clerk - Community Partnerships and Compliance | S-3 | 230 | 1.00 | |
| Clerk - Education and Special Services | S-3 | 230 | 1.00 | |
| Clerk - Data Compliance | S-3 | 230 | 1.00 | |
| Clerk - Health and Family Services | S-3 | 230 | 1.00 | |
| Clerk - Nutrition Services | S-3 | 230 | 1.00 | |
| Clerk - Operations | S-3 | 230 | 1.00 | |
| Courier | O-2 | 230 | 1.00 | |
| Head Start (Early Head Start)-Child Care Partnership | | | | 10.50 |
| Assistant Director | A-5 | 240 | 1.00 | |
| Coordinator - Education and Special Services | A-3 | 240 | 2.00 | |
| Coordinator - Family & Community Services | A-3 | 240 | 2.00 | |
| Coordinator - Health Services | A-3 | 240 | 1.00 | |
| Coordinator - Operations | A-3 | 240 | 1.00 | |
| Coordinator - Nutrition Services | A-3 | 240 | 0.50 | |
| Instructional Coach | A-3 | 240 | 1.00 | |
| Administrative Assistant | S-4 | 240 | 1.00 | |
| Data Compliance Specialist | S-4 | 230 | 1.00 | |
| Head Start-Barrett Center | | | | 9.00 |
| 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 | |
| Custodian | O-1 | 190 | 1.00 | |
| Head Start-Baytown Center | | | | 26.00 |
| Center Manager | A-2 | 230 | 1.00 | |
| Assistant Center Manager | A-1 | 210 | 1.00 | |
| Family Services Provider | A-1 | 230 | 3.00 | |
| Teacher | I-4 | 210 | 7.00 | |
| Teaching Assistant | I-1 | 190 | 10.00 | |

| BUDGETS IN ALPHABETICAL ORDER | LEVEL | # DAYS | # POSITIONS | TOTAL POSITIONS |
|-------------------------------|-------|--------|-------------|-----------------|
| Cook | O-1 | 190 | 2.00 | |
| Custodian | O-1 | 190 | 1.00 | |
| Campus Clerk | S-2 | 230 | 1.00 | |

| | | | | |
|--|-----|-----|-------|--------------|
| Head Start-Baytown Early Head Start | | | | 15.00 |
| Assistant Center Manager | A-1 | 230 | 1.00 | |
| Family Services Provider | A-1 | 230 | 1.00 | |
| Teacher | I-4 | 218 | 11.00 | |
| Cook | O-1 | 218 | 1.00 | |
| Custodian | O-1 | 218 | 1.00 | |

| | | | | |
|--------------------------------------|-----|-----|------|--------------|
| Head Start-Channelview Center | | | | 16.00 |
| Center Manager | A-2 | 230 | 1.00 | |
| Assistant Center Manager | A-1 | 210 | 1.00 | |
| Family Services Provider | A-1 | 230 | 2.00 | |
| Teacher | I-4 | 210 | 4.00 | |
| Teaching Assistant | I-1 | 190 | 5.00 | |
| Cook | O-1 | 190 | 2.00 | |
| Custodian | O-1 | 190 | 1.00 | |

| | | | | |
|----------------------------------|-----|-----|------|--------------|
| Head Start-Compton Center | | | | 22.00 |
| Center Manager | A-2 | 230 | 1.00 | |
| Assistant Center Manager | A-1 | 210 | 1.00 | |
| Family Services Provider | A-1 | 230 | 3.00 | |
| Teacher | I-4 | 210 | 6.00 | |
| Teaching Assistant | I-1 | 190 | 8.00 | |
| Cook | O-1 | 190 | 2.00 | |
| Custodian | O-1 | 190 | 1.00 | |

| | | | | |
|-----------------------------------|-----|-----|------|-------------|
| Head Start-Coolwood Center | | | | 9.00 |
| Center Manager | P-3 | 230 | 1.00 | |
| Assistant Center Manager | A-1 | 210 | 1.00 | |
| Family Services Provider | A-1 | 230 | 1.00 | |
| Teacher | I-4 | 210 | 3.00 | |
| Teaching Assistant | I-1 | 190 | 1.00 | |
| Cook | O-1 | 190 | 1.00 | |
| Custodian | O-1 | 190 | 1.00 | |

| | | | | |
|--------------------------------|-----|-----|------|--------------|
| Head Start-Dogan Center | | | | 11.00 |
| Center Manager | A-2 | 230 | 1.00 | |
| Assistant Center Manager | A-1 | 210 | 1.00 | |
| Family Services Provider | A-1 | 230 | 2.00 | |
| Teacher | I-4 | 210 | 5.00 | |
| Teaching Assistant | I-1 | 190 | 2.00 | |

| | | | | |
|-------------------------------------|-----|-----|------|--------------|
| Head Start-Fifth Ward Center | | | | 13.00 |
| 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 | |
| Cook | O-1 | 190 | 2.00 | |
| Custodian | O-1 | 190 | 1.00 | |
| Head Start-Fonwood Center | | | | 15.00 |
| Center Manager | A-2 | 230 | 1.00 | |
| Assistant Center Manager | A-1 | 210 | 1.00 | |
| Family Services Provider | A-1 | 230 | 3.00 | |
| Teacher | I-4 | 210 | 7.00 | |
| Teaching Assistant | I-1 | 190 | 3.00 | |
| Head Start-Humble Center | | | | 16.00 |
| Center Manager | A-2 | 230 | 1.00 | |
| Assistant Center Manager | A-1 | 210 | 1.00 | |
| Family Services Provider | A-1 | 230 | 2.00 | |
| Teacher | I-4 | 210 | 4.00 | |
| Teaching Assistant | I-1 | 190 | 6.00 | |
| Cook | O-1 | 190 | 1.00 | |
| Custodian | O-1 | 190 | 1.00 | |
| Head Start-JD Walker Center | | | | 12.00 |
| Center Manager | A-2 | 230 | 1.00 | |
| Assistant Center Manager | A-1 | 210 | 1.00 | |
| Family Services Provider | A-1 | 230 | 1.00 | |
| Teacher | I-4 | 210 | 3.00 | |
| Teaching Assistant | I-1 | 190 | 4.00 | |
| Cook | O-1 | 190 | 1.00 | |
| Custodian | O-1 | 190 | 1.00 | |
| Head Start-LaPorte Center | | | | 8.00 |
| Center Manager | A-2 | 230 | 0.50 | |
| Assistant Center Manager | A-1 | 210 | 0.50 | |
| 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 | 0.50 | |
| Custodian | O-1 | 190 | 0.50 | |
| Head Start-LaPorte Early Head Start | | | | 12.00 |
| Center Manager | A-2 | 230 | 0.50 | |
| Assistant Center Manager | A-1 | 230 | 0.50 | |
| Family Services Provider | A-1 | 230 | 1.00 | |
| Teacher | I-4 | 218 | 9.00 | |
| Cook | O-1 | 218 | 0.50 | |
| Custodian | O-1 | 218 | 0.50 | |
| | | | | |

| BUDGETS IN ALPHABETICAL ORDER | LEVEL | # DAYS | # POSITIONS | TOTAL POSITIONS |
|--|-------|--------|-------------|-----------------|
| Head Start-Pugh Center | | | | 7.00 |
| 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 | |
| Head Start-Sheffield Center | | | | 22.00 |
| Center Manager | A-2 | 230 | 1.00 | |
| Assistant Center Manager | A-1 | 210 | 1.00 | |
| Family Services Provider | A-1 | 230 | 3.00 | |
| Teacher | I-4 | 210 | 6.00 | |
| Teaching Assistant | I-1 | 190 | 8.00 | |
| Cook | O-1 | 190 | 2.00 | |
| Custodian | O-1 | 190 | 1.00 | |
| Head Start-Tidwell Center | | | | 8.00 |
| Center Manager | A-2 | 230 | 0.50 | |
| Assistant Center Manager | A-1 | 210 | 1.00 | |
| Family Services Provider | A-1 | 230 | 0.50 | |
| Teacher | I-4 | 210 | 2.00 | |
| Teaching Assistant | I-1 | 190 | 3.00 | |
| Cook | O-1 | 190 | 0.50 | |
| Custodian | O-1 | 190 | 0.50 | |
| Head Start-Tidwell Early Head Start | | | | 12.00 |
| Center Manager | A-2 | 230 | 0.50 | |
| Assistant Center Manager | A-1 | 230 | 0.50 | |
| Family Services Provider | A-1 | 230 | 1.00 | |
| Teacher | I-4 | 218 | 9.00 | |
| Cook | O-1 | 218 | 0.50 | |
| Custodian | O-1 | 218 | 0.50 | |

Special Revenue Fund - Full Time Equivalent Positions

385.06

**Harris County Department of Education
Full-time Personnel Positions for FY 2020-2021
Internal Service Fund**

| BUDGETS IN ALPHABETICAL ORDER | LEVEL | # DAYS | # POSITIONS | TOTAL POSITIONS |
|---|-------|--------|-------------|-----------------|
| Facility Support Services | | | | 38.00 |
| Executive Director | A-9 | 240 | 1.00 | |
| Maintenance Director | A-6 | 240 | 1.00 | |
| Operations Manager | A-4 | 240 | 1.00 | |
| Operations Coordinator | A-3 | 240 | 1.00 | |
| Administrative Assistant | S-5 | 240 | 1.00 | |
| Secretary to Director | S-4 | 240 | 1.00 | |
| Fixed Assets Clerk | S-4 | 240 | 1.00 | |
| Meeting Facilitator | S-3 | 240 | 1.00 | |
| Receptionist | S-1 | 240 | 2.00 | |
| Maintenance Project Specialist | O-6 | 240 | 1.00 | |
| Maintenance Technician III | O-6 | 240 | 5.00 | |
| Utility Craftsman | O-5 | 240 | 1.00 | |
| Transportation Technician | O-5 | 240 | 1.00 | |
| Maintenance Technician II | O-5 | 240 | 1.00 | |
| Maintenance Technician I | O-4 | 240 | 4.00 | |
| Maintenance Worker | O-3 | 240 | 2.00 | |
| Warehouseman | O-3 | 240 | 1.00 | |
| Courier | O-2 | 240 | 1.00 | |
| Mail Clerk | O-2 | 240 | 1.00 | |
| Parking Monitor | O-2 | 240 | 2.00 | |
| Custodian | O-1 | 240 | 8.00 | |
| Facility Support Services-Operations | | | | 11.00 |
| 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-Fortis Academy | O-1 | 240 | 2.00 | |
| | | | | |

Internal Service Fund - Full Time Equivalent Positions

49.00

**Harris County Department of Education
Full-time Personnel Positions for FY 2020-2021
Enterprise Fund**

| BUDGETS IN ALPHABETICAL ORDER | LEVEL | # DAYS | # POSITIONS | TOTAL POSITIONS |
|---------------------------------------|-------|--------|-------------|-----------------|
| Facilities - Choice Partners | | | | 19.50 |
| Senior Director | A-8 | 240 | 1.00 | |
| Assistant Director | A-5 | 240 | 2.50 | |
| Senior Manager of Facilities Planning | A-5 | 240 | 1.00 | |
| Client Services Manager | A-4 | 240 | 1.00 | |
| Contract Compliance Specialist | A-4 | 240 | 1.00 | |
| Contract Manager | A-4 | 240 | 5.00 | |
| Contract Coordinator | A-3 | 240 | 1.00 | |
| Food Contract Coordinator | A-3 | 240 | 1.00 | |
| Contract Specialist | S-5 | 240 | 1.00 | |
| Food Contract Assistant | S-4 | 240 | 1.00 | |
| General Office Clerk II | S-4 | 240 | 1.00 | |
| Contract Assistant | S-4 | 240 | 2.00 | |
| General Office Clerk I | S-3 | 240 | 1.00 | |

Enterprise Fund - Full Time Equivalent Positions

19.50

Harris County Department of Education
FY 2020-2021 Budget Book
Administrative Salary Schedule

| A-1 | | MINIMUM | MIDPOINT | MAXIMUM |
|---|-----------------|----------------|-----------------|----------------|
| | Daily | 162.19 | 199.00 | 235.82 |
| | 230 Days | 37,304 | 45,770 | 54,239 |
| | 240 Days | 38,926 | 47,760 | 56,597 |
| <u>Job Titles:</u> Assistant Center Manager — Head Start Family Services Provider — Head Start Junior Staff Accountant – Business Services | | | | |

| A-2 | | MINIMUM | MIDPOINT | MAXIMUM |
|--|-----------------|----------------|-----------------|----------------|
| | Daily | 192.19 | 235.82 | 279.45 |
| | 190 Days | 36,516 | 44,806 | 53,096 |
| | 230 Days | 44,204 | 54,239 | 64,274 |
| | 240 Days | 46,126 | 56,597 | 67,068 |
| <u>Job Titles:</u> Associate – Center for Grants Development Career Pathways Transition Specialist – Adult Education Data Coordinator – CASE Family Engagement Coordinator Program Coordinator — CASE Project Based Learning Associate Teacher (FT) – Adult Education | | | | |

| A-3 | | MINIMUM | MIDPOINT | MAXIMUM |
|------------|--|----------------|-----------------|----------------|
| | Daily | 231.97 | 284.63 | 337.29 |
| | 200 Days | 46,394 | 56,926 | 67,458 |
| | 230 Days | 53,353 | 65,465 | 77,577 |
| | 240 Days | 55,673 | 68,311 | 80,950 |
| | <u>Job Titles:</u> Benefits Coordinator – Human Resources Center Manager – Head Start Compliance Coordinator – Head Start Contract Coordinator – Choice Partners Coordinator – Center for Grants Development Coordinator – Client Engagement Coordinator – Communications and Creative Services Coordinator – Food Contracts Coordinator – Grants & Budget Compliance Coordinator – Human Resources Coordinator - Outreach Coordinator – Research and Evaluation Institute Coordinator – Special Projects Data Coordinator – Head Start Education and Special Services Coordinator – Head Start Family and Community Coordinator – Head Start Health Services Coordinator – Head Start Human Resources Generalist Nutrition Services Coordinator – Head Start Operations Coordinator - Facilities Operations Coordinator – Head Start Parent Engagement Liaison - Schools Procurement Coordinator – Purchasing Professional Development Coordinator – Head Start Project Coordinator - CASE Records Operations Manager School Safety Specialist – Safe and Secure Schools Special Events and Promotions Coordinator – CASE Staff Accountant – Business Services | | | |

| A-4 | | MINIMUM | MIDPOINT | MAXIMUM |
|------------|---|----------------|-----------------|----------------|
| | Daily | 283.01 | 347.25 | 411.49 |
| | 210 Days | 59,432 | 72,923 | 86,413 |
| | 240 Days | 67,922 | 83,340 | 98,758 |
| | <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 Education and Special Services Manager – Head Start Grants Development Manager – Educator Certification Grants Development Specialist – Center for Grants Development Manager – Center for Grants Development Manager – Communications and Creative Services Manager – Facilities Manager – Programs & Compliance Manager – Research and Evaluation Institute Manager – Teaching and Learning Center Nutrition Manager – Head Start Operations Manager – Head Start Public Information and Policy Manager Quality Manager - CASE Special Initiatives Manager – CASE | | | |

| A-5 | | MINIMUM | MIDPOINT | MAXIMUM |
|------------|---|----------------|-----------------|----------------|
| | Daily | 321.22 | 394.13 | 467.04 |
| | 210 Days | 67,456 | 82,767 | 98,078 |
| | 240 Days | 77,093 | 94,591 | 112,090 |
| | <u>Job Titles:</u> Accounting Manager – Business Services Assistant Director – Choice Partners Assistant Director – CASE Assistant Director – Client Engagement Assistant Director – Head Start Assistant Director – Head Start Child Care Partnership Assistant Director – Human Resources Assistant Director - Operations Assistant Director – Purchasing Assistant Principal – Schools Budget and Investment Analyst – Business Services Compliance & Technology Support Officer Construction Project Manager – Head Start Manager – Adult Education School Climate and Culture Specialist – Safe Schools School Safety and Security Specialist – Safe Schools Senior Accountant – Business Services Senior Manager of Facilities Planning – Choice Partners | | | |

| A-6 | | MINIMUM | MIDPOINT | MAXIMUM |
|------------|---|----------------|-----------------|----------------|
| | Daily | 370.24 | 443.40 | 516.56 |
| | 200 Days | 74,048 | 88,680 | 103,312 |
| | 240 Days | 88,858 | 106,416 | 123,974 |
| | <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 – Special Projects Director – Teaching and Learning Center Leadership Development Officer – Educator Certification Maintenance Director - Facilities | | | |

| A-7 | | MINIMUM | MIDPOINT | MAXIMUM |
|------------|---|----------------|-----------------|----------------|
| | Daily | 420.22 | 503.26 | 586.30 |
| | 230 Days | 96,651 | 115,750 | 134,849 |
| | 240 Days | 100,853 | 120,782 | 140,712 |
| | <u>Job Titles:</u> Chief Accounting Officer - Business Services Director – Center for Grants Development Director – Center for Safe and Secure Schools Director – Client Engagement Director – Communications and Creative Services Director – Center for After-school, Summer and Enrichment Director – Curriculum and Compliance Services Director – Educator Certification and Advancement Director – Purchasing Director – Records Management Director – Research and Evaluation Institute Principal – Schools | | | |

| A-8 | | MINIMUM | MIDPOINT | MAXIMUM |
|------------|--|----------------|-----------------|----------------|
| | Daily | 487.66 | 573.72 | 659.78 |
| | 240 Days | 117,038 | 137,693 | 158,347 |
| | <u>Job Titles:</u> Senior Director – Adult Education Senior Director – Choice Partners Senior Director – Head Start Senior Director – School-Based Therapy Services Senior Director – Schools Senior Director – Teaching and Learning Center | | | |

| A-9 | | MINIMUM | MIDPOINT | MAXIMUM |
|------------|---|----------------|-----------------|----------------|
| | Daily | 568.12 | 668.38 | 768.64 |
| | 240 Days | 136,349 | 160,411 | 184,474 |
| | <u>Job Titles:</u> Chief Communications Officer Chief of Staff Executive Director - Facilities Executive Director - Human Resources | | | |

| A-10 | | MINIMUM | MIDPOINT | MAXIMUM |
|-------------|--|----------------|-----------------|----------------|
| | Daily | 631.18 | 742.57 | 853.96 |
| | 240 Days | 151,483 | 178,217 | 204,950 |
| | <u>Job Titles:</u> Assistant Superintendent – Academic Support Assistant Superintendent - Business Services Assistant Superintendent – Education and Enrichment | | | |

Harris County Department of Education

FY 2020-2021 Budget Book

Professional Support Salary Schedule

| P-1 | | Minimum | Midpoint | Maximum |
|--|-----------------|----------------|-----------------|----------------|
| | Daily | 289.00 | 340.00 | 391.00 |
| | 162 Days | 46,818 | 55,080 | 63,342 |
| | 180 Days | 52,020 | 61,200 | 70,380 |
| | 191 Days | 55,199 | 64,940 | 74,681 |
| | 213 Days | 61,557 | 72,420 | 83,283 |
| | 219 Days | 63,291 | 74,460 | 85,629 |
| <u>Job Titles:</u> Music Therapist Nurse | | | | |

| P-2 | | Minimum | Midpoint | Maximum |
|---|-----------------|----------------|-----------------|----------------|
| | Daily | 312.12 | 367.20 | 422.28 |
| | 200 Days | 62,424 | 73,440 | 84,456 |
| | 230 Days | 71,788 | 84,456 | 97,124 |
| <u>Job Titles:</u> Behavior Intervention Specialist Instructional Coach Licensed Specialist in School Psychology Mental Health Professional School Counselor | | | | |

| P-3 | | Minimum | Midpoint | Maximum |
|--|-----------------|----------------|-----------------|----------------|
| | Daily | 350.49 | 422.28 | 494.07 |
| | 162 Days | 56,779 | 68,409 | 80,039 |
| | 180 Days | 63,088 | 76,010 | 88,933 |
| | 200 Days | 70,098 | 84,456 | 98,814 |
| | 240 Days | 84,118 | 101,347 | 118,577 |
| <u>Job Titles:</u> Occupational Therapist Physical Therapist | | | | |

| P-4 | | Minimum | Midpoint | Maximum |
|--|-----------------|----------------|-----------------|----------------|
| | Daily | 413.58 | 498.29 | 583.00 |
| | 200 Days | 82,716 | 99,658 | 116,600 |
| | 230 Days | 95,123 | 114,607 | 134,090 |
| | 240 Days | 99,259 | 119,590 | 139,920 |
| <u>Job Titles:</u> Manager, School-Based Therapy Services | | | | |

Harris County Department of Education

FY 2020-2021 Budget Book

Technology Salary Schedule

| | | | | |
|-------------------|---|----------------|-----------------|----------------|
| <u>T-1</u> | | Minimum | Midpoint | Maximum |
| | Daily | 186.56 | 223.60 | 260.64 |
| | 240 Days | 44,774 | 53,664 | 62,554 |
| | <u>Job Titles:</u> Help Desk Analyst I Help Desk Field Technician | | | |

| | | | | |
|-------------------|---|----------------|-----------------|----------------|
| <u>T-2</u> | | Minimum | Midpoint | Maximum |
| | Daily | 226.00 | 270.64 | 315.28 |
| | 240 Days | 54,240 | 64,954 | 75,667 |
| | <u>Job Titles:</u> Graphic Designer Help Desk Analyst II Multimedia Specialist | | | |

| | | | | |
|-------------------|--|----------------|-----------------|----------------|
| <u>T-3</u> | | Minimum | Midpoint | Maximum |
| | Daily | 295.14 | 353.46 | 411.78 |
| | 240 Days | 70,834 | 84,830 | 98,827 |
| | <u>Job Titles:</u> Client Technology Coordinator Infrastructure Analyst – Network Infrastructure Analyst – Server Storage Infrastructure Analyst - Systems Network Analyst System Support Specialist | | | |

| | | | | |
|-------------------|--|----------------|-----------------|----------------|
| <u>T-4</u> | | Minimum | Midpoint | Maximum |
| | Daily | 318.75 | 381.74 | 444.73 |
| | 240 Days | 76,500 | 91,618 | 106,735 |
| | <u>Job Titles:</u> Information Security Officer Manager - Help Desk Manager - Multimedia Software Analyst Software Developer Systems Analyst | | | |

| | | | | |
|-------------------|---|----------------|-----------------|----------------|
| <u>T-5</u> | | Minimum | Midpoint | Maximum |
| | Daily | 369.90 | 435.18 | 500.46 |
| | 240 Days | 88,776 | 104,443 | 120,110 |
| | <u>Job Titles:</u> Senior Software Developer Senior Systems Analyst | | | |

| | | | | |
|-------------------|--|----------------|-----------------|----------------|
| <u>T-6</u> | | Minimum | Midpoint | Maximum |
| | Daily | 406.90 | 478.70 | 550.51 |
| | 240 Days | 97,656 | 114,888 | 132,122 |
| | <u>Job Titles:</u> Manager – Applications Manager – Operations Support | | | |

| | | | | |
|-------------------|--|----------------|-----------------|----------------|
| <u>T-7</u> | | Minimum | Midpoint | Maximum |
| | Daily | 462.28 | 531.36 | 600.44 |
| | 240 Days | 110,947 | 127,526 | 144,106 |
| | <u>Job Titles:</u> Director - Information Technology Services | | | |

Harris County Department of Education

FY 2020-2021 Budget Book

Administrative Support Salary Schedule

| <u>S-1</u> | | MINIMUM | MIDPOINT | MAXIMUM |
|-------------------|------------------------------------|----------------|-----------------|----------------|
| | Hourly | 13.50 | 16.88 | 20.26 |
| | Daily | 108.00 | 135.04 | 162.08 |
| | 240 Days | 25,920 | 32,410 | 38,899 |
| | <u>Job Titles:</u> Receptionist | | | |

| <u>S-2</u> | | MINIMUM | MIDPOINT | MAXIMUM |
|-------------------|--|----------------|-----------------|----------------|
| | Hourly | 14.59 | 18.23 | 21.87 |
| | Daily | 116.72 | 145.84 | 174.96 |
| | 210 Days | 24,511 | 30,626 | 36,742 |
| | 230 Days | 26,846 | 33,543 | 40,241 |
| | <u>Job Titles:</u> Campus Clerk Center Clerk | | | |

| <u>S-3</u> | | MINIMUM | MIDPOINT | MAXIMUM |
|-------------------|--|----------------|-----------------|----------------|
| | Hourly | 15.75 | 19.69 | 23.63 |
| | Daily | 126.00 | 157.52 | 189.04 |
| | 230 Days | 28,980 | 36,230 | 43,479 |
| | 240 Days | 30,240 | 37,805 | 45,370 |
| | <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 | | | |

| | | | | |
|-------------------|--|----------------|-----------------|----------------|
| <u>S-4</u> | | MINIMUM | MIDPOINT | MAXIMUM |
| | Hourly | 17.44 | 21.79 | 26.14 |
| | Daily | 139.52 | 174.32 | 209.12 |
| | 230 Days | 32,090 | 40,094 | 48,098 |
| | 240 Days | 33,485 | 41,837 | 50,189 |
| | <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 | | | |

| | | | | |
|-------------------|--|----------------|-----------------|----------------|
| <u>S-5</u> | | MINIMUM | MIDPOINT | MAXIMUM |
| | Hourly | 19.55 | 24.44 | 29.33 |
| | Daily | 156.40 | 195.52 | 234.64 |
| | 230 Days | 35,972 | 44,970 | 53,967 |
| | 240 Days | 37,536 | 46,925 | 56,314 |
| | <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 Imaging and Content Specialist Payroll Specialist Purchasing Specialist Quality Assurance Specialist Senior Grant Accounting Clerk | | | |

| | | | | |
|-------------------|---|----------------|-----------------|----------------|
| <u>S-6</u> | | MINIMUM | MIDPOINT | MAXIMUM |
| | Hourly | 22.48 | 28.10 | 33.72 |
| | Daily | 179.84 | 224.80 | 269.76 |
| | 240 Days | 43,162 | 53,952 | 64,742 |
| | <u>Job Titles:</u> Executive Assistant - Assistant Superintendent Executive Assistant – Board of Trustees Secretary - Director | | | |

| | | | | |
|-------------------|--|----------------|-----------------|----------------|
| <u>S-7</u> | | MINIMUM | MIDPOINT | MAXIMUM |
| | Hourly | 26.08 | 32.60 | 39.12 |
| | Daily | 208.64 | 260.80 | 312.96 |
| | 162 Days | 33,800 | 42,250 | 50,700 |
| | 180 Days | 37,555 | 46,944 | 56,333 |
| | <u>Job Titles:</u> Occupational Therapy Assistant Physical Therapist Assistant | | | |

| | | | | |
|-------------------|---|----------------|-----------------|----------------|
| <u>S-8</u> | | MINIMUM | MIDPOINT | MAXIMUM |
| | Hourly | 30.00 | 37.49 | 44.98 |
| | Daily | 240.00 | 299.92 | 359.84 |
| | 240 Days | 57,600 | 71,981 | 86,362 |
| | <u>Job Titles:</u> Senior Executive Assistant - Superintendent | | | |

Harris County Department of Education
FY 2020-2021 Budget Book
Instructional Support Salary Schedule

| | | | | |
|-------------------|---|----------------|-----------------|----------------|
| <u>I-1</u> | | MINIMUM | MIDPOINT | MAXIMUM |
| | Hourly | 13.50 | 16.46 | 19.42 |
| | Daily | 108.00 | 131.68 | 155.36 |
| | 190 Days | 20,520 | 25,019 | 29,518 |
| | 191 Days | 20,628 | 25,151 | 29,674 |
| | Job Titles: Educational Aide I - Schools Teaching Assistant - Head Start | | | |

| | | | | |
|-------------------|---|----------------|-----------------|----------------|
| <u>I-2</u> | | MINIMUM | MIDPOINT | MAXIMUM |
| | Hourly | 14.58 | 17.78 | 20.98 |
| | Daily | 116.64 | 142.24 | 167.84 |
| | 191 Days | 22,278 | 27,168 | 32,057 |
| | 218 Days | 25,428 | 31,008 | 36,589 |
| | Job Titles: Educational Aide II - Schools Teacher (CDA) – Early Head Start | | | |

| | | | | |
|-------------------|--|----------------|-----------------|----------------|
| <u>I-3</u> | | MINIMUM | MIDPOINT | MAXIMUM |
| | Hourly | 16.75 | 20.43 | 24.11 |
| | Daily | 134.00 | 163.44 | 192.88 |
| | 191 Days | 25,594 | 31,217 | 36,840 |
| | Job Titles: Educational Aide III - Schools | | | |

| | | | | |
|-------------------|--|----------------|-----------------|----------------|
| <u>I-4</u> | | MINIMUM | MIDPOINT | MAXIMUM |
| | Hourly | 20.50 | 24.11 | 27.72 |
| | Daily | 164.00 | 192.88 | 221.76 |
| | 210 Days | 34,440 | 40,505 | 46,570 |
| | 218 Days | 35,752 | 42,048 | 48,344 |
| | Job Titles: Early Childhood Teacher – Early Childhood Head Start Teacher - Head Start | | | |

Harris County Department of Education

FY 2020-2021 Budget Book

Operations Support Salary Schedule

| <u>O-1</u> | | MINIMUM | MIDPOINT | MAXIMUM |
|-------------------|--|----------------|-----------------|----------------|
| | Hourly | 13.50 | 16.46 | 19.42 |
| | Daily | 108.00 | 131.68 | 155.36 |
| | 190 Days | 20,520 | 25,019 | 29,518 |
| | 218 Days | 23,544 | 28,706 | 33,868 |
| | 240 Days | 25,920 | 31,603 | 37,286 |
| | Job Titles: Cook Custodian Housekeeper | | | |

| <u>O-2</u> | | MINIMUM | MIDPOINT | MAXIMUM |
|-------------------|--|----------------|-----------------|----------------|
| | Hourly | 14.57 | 17.78 | 20.99 |
| | Daily | 116.56 | 142.24 | 167.92 |
| | 191 Days | 22,263 | 27,168 | 32,073 |
| | 230 Days | 26,809 | 32,715 | 38,622 |
| | 240 Days | 27,974 | 34,138 | 40,301 |
| | Job Titles: Courier Food Service Clerk Parking Monitor | | | |

| <u>O-3</u> | | MINIMUM | MIDPOINT | MAXIMUM |
|-------------------|--|----------------|-----------------|----------------|
| | Hourly | 16.52 | 20.14 | 23.76 |
| | Daily | 132.16 | 161.12 | 190.08 |
| | 240 Days | 31,718 | 38,669 | 45,619 |
| | Job Titles: Maintenance Worker Warehouseman | | | |

| <u>O-4</u> | | MINIMUM | MIDPOINT | MAXIMUM |
|-------------------|--|----------------|-----------------|----------------|
| | Hourly | 19.23 | 23.17 | 27.11 |
| | Daily | 153.84 | 185.36 | 216.88 |
| | 240 Days | 36,922 | 44,486 | 52,051 |
| | Job Titles: Bus Driver Construction and Environmental Specialist Maintenance Technician I Records Center Technician | | | |

| | | | | |
|-------------------|---|----------------|-----------------|----------------|
| <u>O-5</u> | | MINIMUM | MIDPOINT | MAXIMUM |
| | Hourly | 23.63 | 27.80 | 31.97 |
| | Daily | 189.04 | 222.40 | 255.76 |
| | 240 Days | 45,370 | 53,376 | 61,382 |
| | Job Titles: Maintenance Technician II Transportation Technician Utility Craftsman | | | |

| | | | | |
|-------------------|---|----------------|-----------------|----------------|
| <u>O-6</u> | | MINIMUM | MIDPOINT | MAXIMUM |
| | Hourly | 27.18 | 31.97 | 36.76 |
| | Daily | 217.44 | 255.76 | 294.08 |
| | 240 Days | 52,186 | 61,382 | 70,579 |
| | Job Titles: Maintenance Technician III Senior Records Center Technician Specialist, Maintenance Project | | | |

Harris County Department of Education

FY 2020-2021 Budget Book

Stipends

| Certified Instructional Teachers | |
|--|---------|
| Advanced Degree* (Subject Area) | \$1,000 |
| HCDE Identified Critical Needs Stipends: | |
| Bilingual | \$4,200 |
| Board Certified Behavior Analyst | 5,000 |
| Math | 3,500 |
| Reading | 2,000 |
| Science | 3,500 |
| Special Education | 1,500 |
| Additional Certificate | 150 |
| Certified SBEC Counselors | |
| Special Education | \$1,500 |
| STAAR/EOC Testing | 1,000 |
| Certified SBEC Assistant Principals | |
| Special Education | \$1,500 |
| Response Team Member | |
| Assigned AB Campus Staff | \$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 2020-2021 Budget Book
Adult Education Professional Development Stipends

Eligibility: Part-time Staff

Professional Development Stipend

| Position | Required Hours | Stipend |
|---|-----------------------|----------------|
| Teacher, Transition Specialist, Program Assistant | 15 | \$300 |
| Substitute (4 consecutive days of teaching) | 15 | \$300 |
| Aide | 3 | \$40 |

(Paid after the completion of all required hours by March 29th)

Additional Training Stipend

| Position | 1 Hour | 3 Hours | 6 Hours |
|--|---------------|----------------|----------------|
| Teacher, Transition Specialist, Program Assistant, Sub | \$20 | \$60 | \$120 |
| Aide | \$15 | \$45 | \$90 |

(Paid upon completion)

Harris County Department of Education
FY 2020-2021 Budget Book
Substitutes Pay Chart

| LEVEL | POSITION | 1-10 DAYS | 11-24 DAYS | 25+ DAYS |
|------------|----------------------------------|-----------|------------|-----------|
| C-1 | Educational Aide I | \$65/day | \$70/day | \$75/day |
| C-2 | Educational Aide II | \$70/day | \$75/day | \$80/day |
| C-3 | Educational Aide III | \$75/day | \$80/day | \$85/day |
| | Teacher (Degree Only) | \$100/day | \$110/day | \$120/day |
| | Teacher (TX Teacher Certificate) | \$120/day | \$140/day | \$160/day |

Relief Instructor Pay Chart

| POSITION | Pay Rate |
|----------------------------------|-----------|
| Teacher (Degree Only) | \$150/day |
| Teacher (TX Teacher Certificate) | \$190/day |

Harris County Department of Education

FY 2020-2021 Budget Book

Supplemental Salary Chart

| Adult Education | |
|--|-----------------|
| Aide with High School Diploma | \$13.50/hour |
| Aide with 12 College Credit Hours | \$14.00/hour |
| Career Pathways Instructor | \$40.00/hour |
| Clerk | \$14.00/hour |
| Counselor | \$37.00/hour |
| Craft Instructor | \$40.00/hour |
| Program Assistant | \$30.00/hour |
| Registration | \$25.00/hour |
| Substitute Teacher | \$22.00/hour |
| Substitute Tester | \$22.00/hour |
| Teacher-Summer and TRS Retired | \$27.00/hour |
| Testing | \$25.00/hour |
| Transition Specialist | \$27.00/hour |
| Teacher (GED class) | \$1,620/session |
| Teacher (ESL class) | \$2,160/session |
| Head Start | |
| Assistant Cook | \$2,000/year |
| Cook Supplemental Pay | \$1.75/hour |
| Early Head Start Center Management | \$3,000/year |
| Healthy Living Catering/Policy Council | \$2,000/year |
| Substitute Teaching Assistant | \$10.60/hour |
| Teaching Assistant Supplemental Pay | \$1.61/hour |
| Translator-Policy Council | \$25.00/hour |
| Special Schools | |
| Administrator-Summer/Extra Duty Pay | \$27.00/hour |
| Bus Aide | \$12.00/hour |
| Bus Driver | \$500/year |
| Counselor-Summer/Extra Duty Pay | \$25.00/hour |
| Educational Aide-Summer/Extra Duty Pay | \$15.00/hour |
| Home Bound Student Services | \$40.00/hour |
| Teacher-Summer/Extra Duty Pay | \$25.00/hour |
| Trainer Pay-Boys Town and Love & Logic | \$35.00/hour |
| | |
| | |

| Interns | |
|------------------------------|--------------|
| High School Student | \$13.50/hour |
| College Student | \$15.00/hour |
| | |
| Teaching and Learning Center | |
| Curriculum Director | \$60.00/hour |

Harris County Department of Education

FY 2020-2021 Budget Book

Employee Benefits

Note: Contact Human Resources if you have any questions.

HCDE provides the following Employer-Paid Benefits:

- Employee Assistance Program (EAP)
HCDE's EAP program with 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 \$2.18 per month (or \$26.16 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 \$2.15 (or \$25.74 annually) per employee.
- Medical Insurance
HCDE participates in the TRS ActiveCare Plan. Coverage is provided by Blue Cross Blue Shield. Employees may select coverage under TRS ActiveCare1-HD or ActiveCare Select for coverage of the Employee, Employee & Spouse, Employee & Children, or Family. Employees already enrolled in TRS ActiveCare 2 may remain in the plan, but it is closed to new enrollments. All employees working 20 or more hours per week are eligible to enroll and receive employer/state contributions. HCDE contributes \$397.00 per month (or \$4,764 annually) for enrollees in the TRS Active Care plans.
- Social Security and Medicare Tax
All HCDE employees must participate in the Social Security System. The tax rate is 6.2% for Social Security and 1.45% for Medicare for both the employee and the employer.
- Teacher Retirement System (TRS)
In addition to the Social Security System, HCDE also participates in the Teacher Retirement System. Participation is mandatory for all HCDE employees working 20 or more hours per week. Employees contribute 7.7% to their TRS retirement account and 0.65% to TRS-Care. TRS-Care is a program designed to provide health benefits to eligible HCDE employees upon retirement. HCDE pays 0.75% of gross salary of each TRS active employee to TRS-Care. The State contributes a matching amount to the employee's TRS retirement fund of 6.8% less any amounts that are matched by federal grants.
- Unemployment Insurance
HCDE provides unemployment insurance for all employees. HCDE pays a contribution on wages at a rate of 0.39%. Claims are managed by Corporate Cost Control, Inc.

- Workers Compensation Insurance
All employees are protected by workers' compensation insurance. HCDE is insured with the Texas Association of School Business. The amount paid is determined by a percentage of the gross wages paid to employees in each of the above classifications. Coverage is provided for three classifications of employees:
 1. Professional (school or student associated personnel)
 2. Clerical (non-school or student associated personnel)
 3. All others (maintenance, custodial, couriers, cooks, and records).

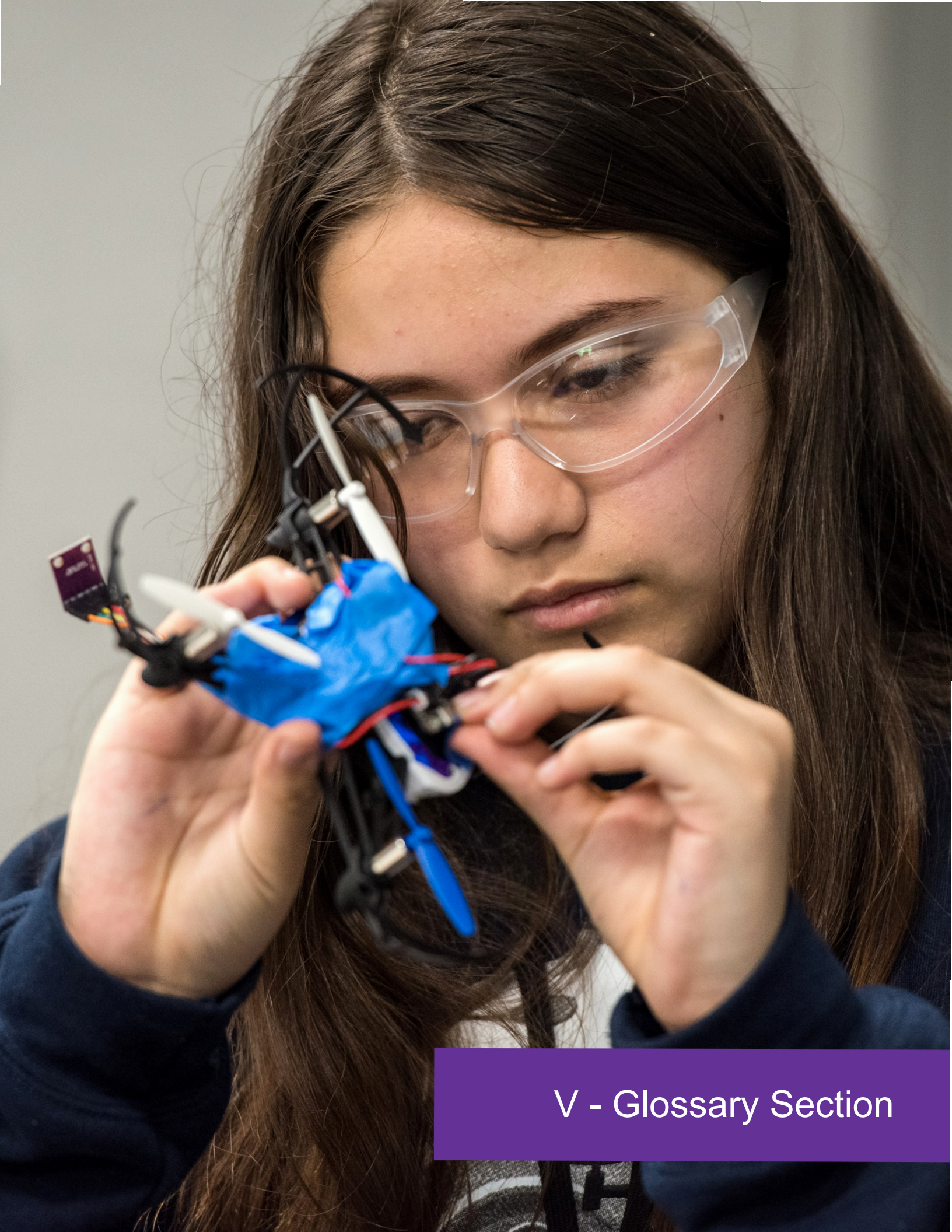
HCDE offers the following Employee Optional Benefits:

- Flexible Spending Account (FSA)
As part of our Cafeteria Plan, 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.
- Voluntary Life Insurance
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 both plans, money is set aside on a pretax basis to be invested in annuities and mutual funds.
- Vision Coverage
Coverage includes a routine eye exam, glasses or contact lenses every 12 months.
- Dental Coverage
Coverage has two plans to select from (DHMO and PPO) and includes routine preventative, restorative and periodontal services.
- Cancer Protection
Supplemental coverage to provide cash benefits should an employee be diagnosed with cancer. Two levels of coverage are available.
- Disability Insurance
Coverage provides long term salary protection when an employee is unable to work due to a disability.
- Prepaid Legal
The plan provides services including wills, power of attorney, living trusts for employees and their spouses, traffic ticket defense (except DUI) contract review, assistance with identity issues, real estate, and family matters.

- Identity Theft Protection
Coverage has two levels of protections from which to select. Plans include credit monitoring, cyber alert internet surveillance, and full-service identity restoration.
- Accident Plan
The plan has two levels of coverage from which to select. Coverage provides for some financial benefit to help with out-of-pocket costs associated with the emergency treatment of or hospitalization for a covered accident.
- Hospital Indemnity Plan
The plan has two levels of coverage from which to select. Coverage provides for some financial benefit to help with out-of-pocket costs associated with the hospitalization for a covered illness or accident.
- Telemedicine
The plan provides for virtual healthcare for common conditions and illnesses such as allergies, sinus, cold & flu, and bladder infection. Access to a doctor is available 24/7 by phone, mobile app, or online portal.



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V - Glossary Section



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Harris County Department of Education

Glossary of Terms

AB School -Adaptive and Behavior School

Account Code – This is the second part of the eFinance Account Code. It is an eight-digit numerical sequence consisting of the 4-digit object code and 4-digit sub-object code used for accounting purposes. Follows the Budget Code. See **Object Code** and **Sub-object Code**.

Account Number (Budget Number) – Consists of the **Budget Code** and the **Account Code**; the numerical sequence necessary to reflect budget operations and conditions, such as estimate revenues, appropriations, and encumbrances, the net balance, and other related information.

Accounting Period – A period at the end of which and for which financial statements are prepared; for example, September 1 through August 31.

Accrual Basis – Accrual accounting attempts to records the financial effects on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the periods in which those transactions, events, and circumstances occur rather than only in the periods in which cash is received or paid by the enterprise. Accrual accounting is concerned with the process by which cash expended on resources and activities is returned as more (or perhaps less) cash to the enterprise, not just with the beginning and end of that process. It recognizes that the buying, producing, selling, and other operations of an enterprise during a period, as well as other events that affect enterprise performance, often do not coincide with the cash receipts and payments of the period.

Adopted Tax Rate – The total adopted rate is composed of a maintenance and operation rate (M&O) and a debt service rate (sometimes referred to as the Interest and Sinking, or I&S, rate). Rates are expressed per \$100 of taxable value.

Allocation – A part of a lump-sum appropriation, which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

Appraisal – (1) The act of appraising; (2) The estimated value resulting from such action.

Appraise – To make an estimate of value, particularly of the value of property. Note: if the property is valued for purpose of taxation, the less-inclusive term “assess” is usually used.

Appropriation – Budget dollars that have been set aside for a particular use.

Appropriation Account – A budgetary account set up to record specific authorization to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

Arbitrage – In the context of government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities.

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

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

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

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

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

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

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

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

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

Bonds Issued – Bonds sold.

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

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

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

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

CAFR-Comprehensive Annual Financial Report

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

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

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

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

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

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

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

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

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

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

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

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

CSSS-Center for Safe and Secure Schools

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

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

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

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

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

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

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

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

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

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

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

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

EFT – Electronic Funds Transfer – Electronic payments and collections.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Balance:

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

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

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

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

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

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

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

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

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

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

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

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

HCDE-Harris County Department of Education

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

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

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

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

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

ISS-Instructional Support Services

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

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

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

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

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

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

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

Nominal Rate – the rate that appears on the tax bills

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

Operating Funds – Operating funds are used to pay for the day-to-day expenses of the Department. Those expenses include salaries, benefits, utilities, supplies, etc. They do not include construction, renovations and building maintenance. Maintenance Costs are included under Internal service funds. These do not include Federal Grants administered by the Department and are included under Special Revenue Funds.

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

Panamatian - e-Finance Account Code – The e-Finance Account Code is divided into two codes: The Budget Code (14-digit numerical sequence) and the Account Code (an 8-digit numerical sequence) these are both further described in this glossary.

Principal of Bonds – The face value of bonds.

Professional Staff – This is a full-time equivalent count of teachers, professional support staff, campus administrators, and central administrators.

Program Code – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available; part of the Budget Code: **XXX-X-XX-XXX-XX-XXX**.

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

PFC – stands for Public Facility Corporation

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

Refunding – The issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time.

Reimbursement – Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

Reserve – An amount set aside for a specified purpose, or an account which records a portion of the fund balance that is to be segregated for some future use and, therefore, is not available for further appropriation and expenditure.

Rollback Rate – tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. This rate will now be recognized as “voter-approval tax rate” (**VAR**), after House Bill 3.

Sinking Fund – See Debt Service Fund

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

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

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

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

TEA – Texas Education Agency.

TMS-Travel Management System

TRS – The **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 2019-20 State law provides for a

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

Tax Rate Components – See **I & S Tax** (Interest and sinking) **M & O** (Maintenance and Operations) **Tax**.

Taxes – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

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

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

WMS-Workshop Management System.



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