



BOARD BUDGET BOOK

FISCAL YEAR 2023-2024



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Harris County
Department of
Education

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Harris County
Department of
Education

Superintendent's Proposed Annual Budget

For Fiscal Year
September 1, 2023 through August 31, 2024

**Prepared by
Business Services Division**

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**6300 Irvington Blvd.,
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Introductory Section





June 21, 2023

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 2023-2024. 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 2023-2024 General Fund, Debt Service Fund, Enterprise Fund, Capital Projects Fund, and Internal Service Fund Budgets. The development, review, and consideration of the 2023-2024 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 are accounted 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 (2) the 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

Andrea Duhon
President

Amy Flores Hinojosa
First Vice President

David W. Brown
Second Vice President

Danyahel (Danny) Norris

Erica Davis

Eric Dick

Richard Cantu

The HCDE Accountability System has been used as the basis for this performance-based budgeting model. This is the thirteenth 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 134 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 4.8 million people, is the third most populous county in the United States and houses the fourth 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 2.68 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 programing and support services. HCDE directly serves approximately 104,644 students with four alternative campuses, therapy services provided in local schools, 14 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 detail 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 2022 and lasted until the middle of January 2023.

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 2023 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 internal review sessions, evaluations, and adjustments, the Administration prepared a Board Budget Book to be presented to the Board Budget Committee by June 28, 2023.

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 June 28th, the Board of Trustees will review a final compensation proposal for adoption and to be implemented on September 1st, 2023.

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. The Board delegates to the Superintendent or the Superintendent's designee the authority to approve budget amendments of less than \$200,000 and that do not result in a change to fund balance. Budget amendments of \$200,000 or more or that result in a change to fund balance shall require Board approval.

COVID19 Impact

During fiscal year 2020-2021, HCDE was impacted by COVID19, and the majority of FY 20-21 was spent in virtual learning and operations. Since August 2021, the Department continues to be vigilant and promotes social distancing and health habits. Various aspects of dealing with the pandemic continue such as ZOOM meetings, electronic processing of documents, and reduction in required face to face meetings.

Initiatives for FY 23-24

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

1. Maintaining a positive business model while delivering high quality services.
2. Enhancing HCDE's Special Schools by investing in talent and recruitment.
3. Invest in talent and recruitment and implement recruitment and retention plans.
4. Continue to invest in marketing strategies and the campaign awareness.
5. Continue the major capital projects started in FY 2020.
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 will be 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 \$.004800 per \$100 valuation.

Included in the budget are **40.9** new positions aimed at enhancing our capabilities to meet the client needs and enhance our fee revenue stream for School Based Therapy Services, Highpoint School, AB East School, AB West School. Other support positions are included for communications, technology, and facilities.

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

1. Wage increase: 3% leadership group, and 7% for other all employees. HCDE plans to recruit, hire, and retain high quality staff to be able to provide the best services available in the marketplace.
2. An additional \$200,000 for the Teacher Supplies program from fund balance.
3. School Based Therapy Program will receive additional **(8.4) FTEs** to increase the level of service to School Districts around the County due to additional service demand. The cost is \$778,754. An increase (15%) of \$116,813 is the tax subsidy for this division is included in the tax projection.
4. Due to increased demand from school districts for **AB East School seats**, additional FTEs are required as follows: (6) educational aides, (6) teachers and (1) behavioral intervention specialist. The total cost is \$864,581. An additional local tax subsidy is budgeted in the amount of \$216,145.
5. Due to increased demand from school districts for **AB West School seats**, additional FTEs are required as follows: (6) educational aides, (6) teachers and (1) food manager. The total cost is \$813,122. An additional local tax subsidy is budgeted in the amount of \$203,281.
6. Due to the addition of **three new buildings** to our facilities, additional insurance and utilities costs will be added to the budget: The amount of \$595,829 is added to the Internal Services Fund.
7. Additional square footage is added for the three new buildings: AB East School, Highpoint East School and the Adult Ed. Center. The facilities division includes 2.5 additional custodians for the Adult Ed Center. The other two buildings will be covered with vacancies in the facilities division. The cost of the 2.5 FTEs is \$112,956.
8. One FTE (Project Manager) is being added to the Information Technology Division. The cost is \$144,044.
9. One FTE (Communication Content Coordinator) is being added to the Communications Division. The cost is \$86,812.

10. The Department has also included the continuation of the lobbying cost commitment previously approved by the Board of Trustees. The cost is \$276,000.
11. **Balanced Budget:** The adopted 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 the one-time costs. The use of fund balance will include **\$701,000** for the payment of debt service for the ne maintenance note and lease revenue bond.
12. A Capital Improvement Plan Phase Two will be implemented. The following projects are proposed:
 - a. **\$10,000,000** for the Equine Center to be funded from the New Adopted Lease Revenue Bond 2023 plus \$2 Million from fund balance and \$5M from the Harris County Commissioner's Court.
 - b. **\$7,500,000** for Maintenance Projects to be funded from the 2023 Maintenance Notes (includes \$3,000,000 for furniture and equipment, \$300,000 for Head Start Barrett Station, \$2,000,000 for equipment, buses and furniture, Renovation, and remediation projects to existing facilities \$1,700,000, Fortis Roof \$500,000 and issuance costs.
13. Planned one-time expenditures from the General Fund balance totaling \$701,000 as follows:

Booking Software	\$ 50,000
Intranet Portal	75,000
Solution Enterprise - Laserfiche	200,000
Photo Equipment	26,000
Servers	350,000
Total fund balance capital expenditure appropriations	<u>\$ 701,000</u>

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 recruitment and retention plan. The estimated tax rate of \$.004800 was adopted, and this is below the voter-approval tax rate ("VAR"). Public hearings and notices were required to adopt the tax rate. This rate is key to the funding of the operations plan for the current year.

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.

HCDE fiscal year is September 1st to August 31st.

The following table presents a comparison of the proposed expenditures for General Fund with a comparison to fiscal year 2023-2024.

	Adopted Budget 2022-2023	Amended Budget 2022-2023	Proposed Budget 2023-2024	Percent Change
Beg. Fund Balance	\$ 25,919,064	\$ 25,919,064	\$ 21,185,399	
Estimated Revenues	62,771,704	63,433,739	69,172,489	10%
Appropriations	59,201,403	60,149,753	65,472,727	11%
Transfers Out	4,864,887	8,017,651	4,400,762	-10%
Total Appropriations	\$ 64,066,290	\$ 68,167,404	\$ 69,873,489	9.06%
Excess/(Deficiency) of Revenues Over/(Under) Appropriations	(1,294,586)	(4,733,665)	(701,000)	
Ending Fund Balance	24,624,478	21,185,399	20,484,399	701,000
<u>Fund Balance categories per GASB 54</u>				
Non-Spendable Fund Balance	219,796	219,796	219,796	
Restricted Fund Balance	-	-	-	
Committed Fund Balance	2,014,976	2,014,976	2,014,976	
Assigned Fund Balance	6,149,729	3,571,629	3,571,629	
Unassigned Fund Balance	16,239,977	15,378,998	14,677,998	
Ending Fund Balance	\$ 24,624,478	\$ 21,185,399	\$ 20,484,399	
Unassigned Fund Balance as % of Appropriations	27%	26%	22%	

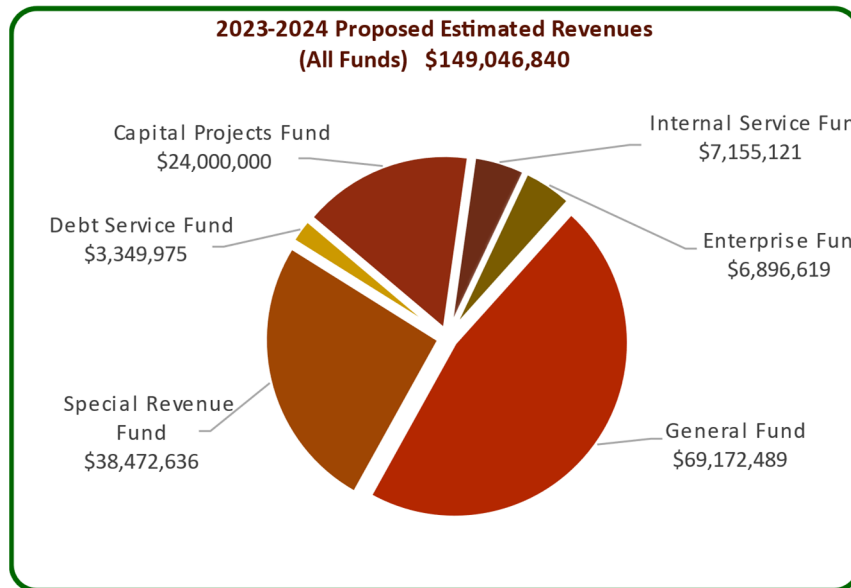
Note: The projected fund balance is based on levels spent at 100%. Actual amounts are projected on the next page.

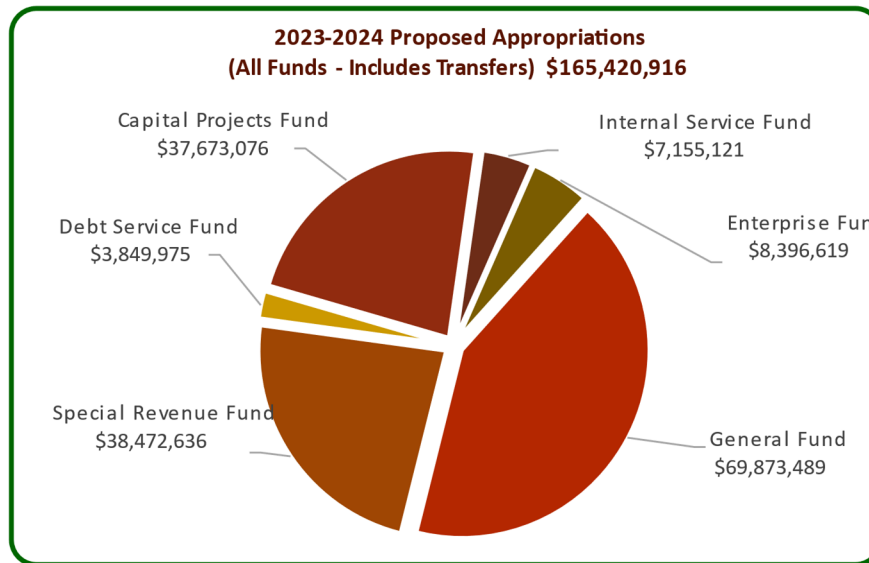
(*) For FY24,, planned one-time expenditures from the General Fund balance \$1,294,586 as follows:

Booking Software	\$ 50,000
Intranet Portal	75,000
Solution Enterprise - Laserfiche	200,000
Photo Equipment	26,000
Servers	350,000
Total fund balance capital expenditure appropriations	<u>\$ 701,000</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 2022-2023:

	Governmental				Proprietary		Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	
Estimated Revenues	\$ 69,172,489	\$ 38,472,636	\$ 3,349,975	\$ 24,000,000	\$ 7,155,121	\$ 6,896,619	\$ 149,046,840
Appropriations	\$ 65,472,727	\$ 38,472,636	\$ 3,849,975	\$ 37,673,076	\$ 7,155,121	\$ 3,901,950	\$ 156,525,485
Transfers Out	\$ 4,400,762	\$ -	\$ -	\$ -	\$ -	\$ 4,494,669	\$ 8,895,431
Total Appropriations and Other Uses	\$69,873,489	\$38,472,636	\$3,849,975	\$37,673,076	\$7,155,121	\$8,396,619	\$165,420,916
Appropriations from Fund Balance:	(\$701,000)	\$0	(\$500,000)	(\$13,673,076)	\$0	(\$1,500,000)	(\$16,374,076)
Projected Fund Balance Beg.	\$ 21,185,399	\$0	\$500,756	\$13,673,076	\$1,358,526	\$1,500,000	\$38,217,757
Projected Fund Balance End.	\$ 20,484,399	\$ -	\$ 756	\$ -	\$ 1,358,526	\$ -	\$ 21,843,681





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 adopted fiscal year 2023-2024 revenues and expenditures for the Workers Compensation Fund with a comparison to fiscal year 2022-2023:

	Adopted Budget 2022-2023	Amended Budget 2022-2023	Proposed Budget 2023-2024
Operating Revenues	\$ 415,000	\$ 457,702	\$ 450,000
Operating Expenses	415,000	457,702	450,000
Total Operating Expenses and Other Uses	415,000	457,702	450,000
Net Position	-	-	-
Projected Balance Beginning	1,358,526	1,358,526	1,358,526
Projected Balance Ending	\$ 1,358,526	\$ 1,358,526	\$ 1,358,526

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 2023-2024 revenues and expenditures for the Facilities Support

Charges with a comparison to fiscal year 2022-2023. The Facilities Division is projecting \$595,829 more than amended fiscal year 2022-2023 budget due to increase insurance costs, utilities, and security costs.

	Adopted Budget 2022-2023	Amended Budget 2022-2023	Proposed Budget 2023-2024
Operating Revenues	\$ 6,064,292	\$ 6,109,292	\$ 6,705,121
Operating Expenses	6,064,292	6,109,292	6,705,121
Transfers Out	-	-	-
Total Operating Expenses and Other Uses	6,064,292	6,109,292	6,705,121
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 2023-2024 revenues and expenditures for Choice Partners Fund with a comparison to fiscal year 2022-2023.

	Adopted Budget 2022-2023	Amended Budget 2022-2023	Proposed Budget 2023-2024
Operating Revenues	\$ 7,459,809	\$ 7,459,809	\$ 6,896,619
Operating Expenses	3,810,937	3,810,937	3,901,950
Transfers Out	5,148,872	5,148,872	4,494,669
Total Operating Expenses and Other Uses	8,959,809	8,959,809	8,396,619
Projected Balance Beginning	1,500,000	1,500,000	1,500,000
Projected Balance Ending	\$ -	\$ -	\$ -

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 2023-2024. Expenditures plus other financing uses total \$69,873,489. Revenues equal \$69,172,489. One-time costs total \$701,000, from which debt service payment for the new bond issues from Fund Balance. 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 and forecast of the General Fund.

Trend Analysis, All Funds

For fiscal year 2025 to 2027 forecasted figures the trend includes 3% growth in revenues and 2% in expenditures. A more detailed projection can be found in the Financial Section.

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Amended 2022-2023	Proposed 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Beginning Fund Balance	45,676,310	38,633,589	\$83,222,066	\$64,851,106	\$41,497,967	\$25,123,891	\$25,099,840	\$25,788,555
General Fund	54,663,767	56,961,707	56,864,265	63,161,785	69,172,489	71,247,664	73,385,094	75,586,646
Special Revenue Funds	29,331,231	31,022,363	31,658,930	53,130,757	38,472,636	39,242,089	40,026,930	40,827,469
Debt Service Fund	2,917,610	6,500,255	3,658,500	2,779,140	3,349,975	3,877,680	3,870,254	3,876,038
Capital Project Fund	2,134,871	53,468,120	2,981,186	3,586,100	24,000,000	-	-	-
Internal Service Fund	5,243,073	5,954,336	6,060,000	6,566,994	7,155,121	7,369,775	7,590,868	7,818,594
Enterprise Fund	5,952,681	6,924,045	7,580,665	7,459,809	6,896,619	7,103,518	7,316,623	7,536,122
Estimated Revenues	100,243,233	160,830,826	108,803,546	136,684,585	149,046,840	128,840,725	132,189,769	135,644,869
General Fund	54,442,663	63,713,239	57,029,128	64,539,508	69,873,489	71,270,959	72,696,378	74,150,306
Special Revenue Funds	29,331,231	31,022,363	31,658,930	53,130,757	38,472,636	39,242,089	40,026,930	40,827,469
Debt Service Fund	2,917,610	4,000,255	4,790,544	3,646,340	3,849,975	3,878,436	3,870,254	3,876,038
Capital Project Fund	9,795,352	4,656,614	20,026,783	24,618,583	37,673,076	-	-	-
Internal Service Fund	5,346,418	5,925,833	6,088,456	6,642,727	7,155,121	7,369,775	7,590,868	7,818,594
Enterprise Fund	5,452,681	6,924,045	7,580,665	7,459,809	8,396,619	7,103,518	7,316,623	7,536,122
Appropriations (Exp.)	107,285,954	116,242,349	127,174,506	160,037,724	165,420,916	128,864,776	131,501,053	134,208,528
Difference	(7,042,721)	44,588,477	(18,370,960)	(23,353,139)	(16,374,076)	(24,051)	688,716	1,436,341
Projected Ending Fund Balance	\$38,633,589	\$83,222,066	\$64,851,106	\$41,497,967	\$25,123,891	\$25,099,840	\$25,788,555	\$27,224,896

Projected Fund Balance

We are projecting that the fiscal year 2023-2024 ending fund balance will be **\$25,123,891**. This represents a decrease of \$701,000 from the projected 2022-2023 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 2023-2024 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 2022-2023 fiscal year. To prepare the annual budget, HCDE develops projections for taxable value, collection rate, and expenditure levels.

Appropriation Levels

General Operating Fund –The 2023-2024 appropriation levels for the General Operating Fund are projected at \$65,472,727 and estimated other uses of \$4,400,762 (transfers to other funds) and one-time cost at \$701,000 for a total of \$69,873,489; this represents an increase of **8.64%** or \$5,559,199 from 2022-2023 amended budget.

The 2023-2024 budget includes a 3% salary increase for leadership group and 7% for all other employees. The budget process was representative of the economic environment. A series of budget

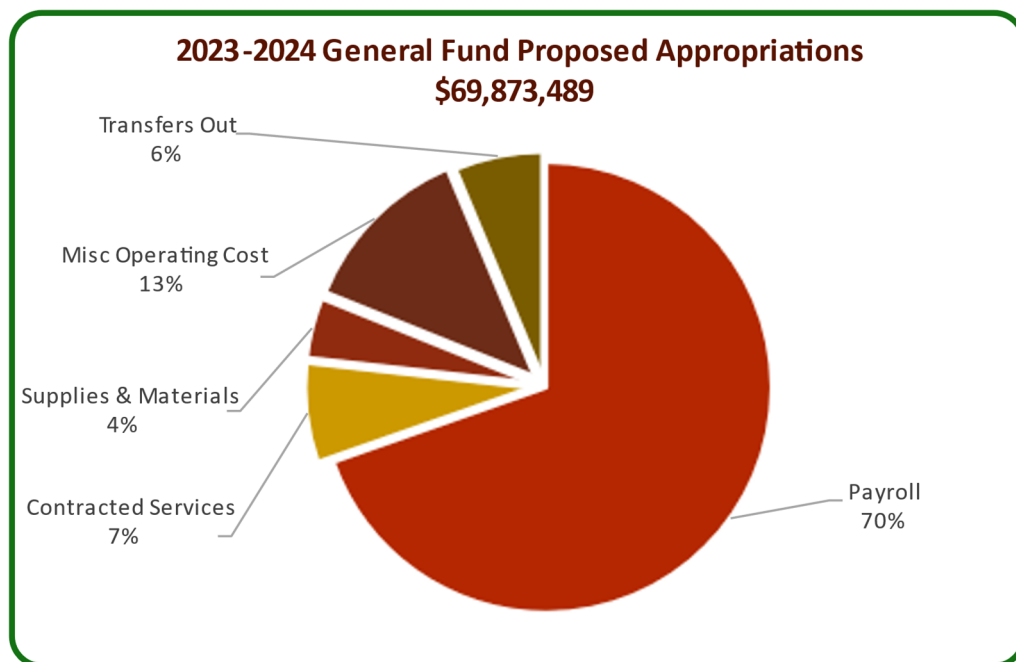
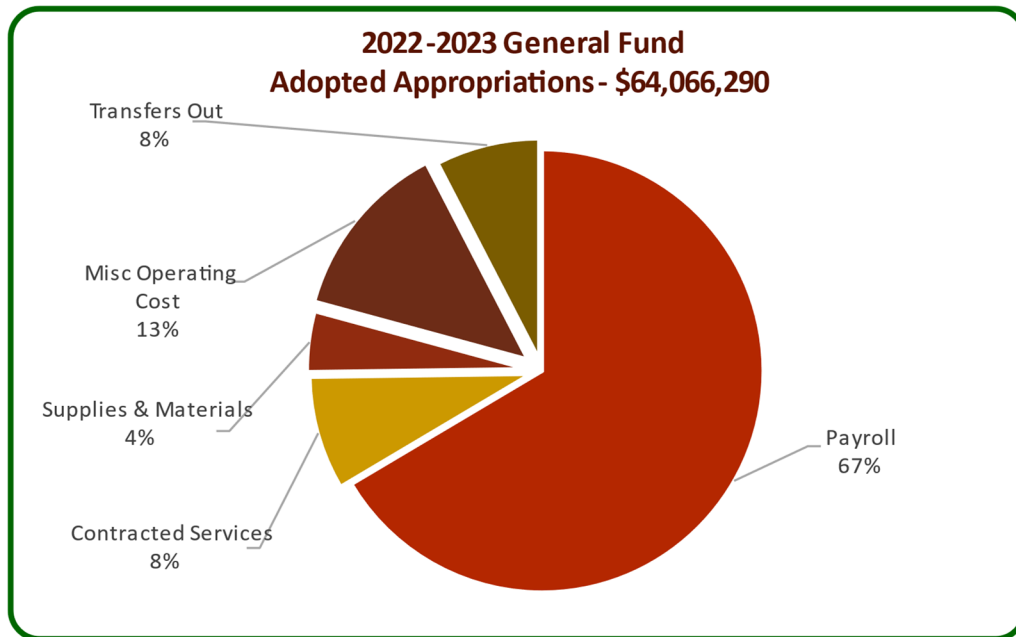
meetings and reviews were conducted by the Superintendent and the Budget Committee to achieve this budget. Transfers-out to other funds amounted to \$4,400,762, for fiscal year 2023-2024 mainly due to the CASE local match \$550,787, the Head Start local match \$500,000, and the Debt Service transfer of \$3,349,975.

Comparison of General Operating Fund Appropriations by Object

General Fund Only -

Object Code	Adopted Budget 2022-2023	Amended Budget 2022-2023	Proposed Budget 2023-2024	Percent Change
Payroll	\$ 42,587,906	\$ 43,192,081	\$ 48,659,301	13%
Contracted Services	5,326,283	5,129,181	4,975,952	-3%
Supplies & Materials	2,839,811	3,044,123	3,032,271	0%
Misc Operating Cost	8,447,403	8,754,310	8,782,245	0%
Capital Outlay	-	30,058	22,958	-24%
Transfers Out	4,864,887	8,017,651	4,400,762	-45%
Total Appropriations	\$ 64,066,290	\$ 68,167,404	\$ 69,873,489	3%

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



Debt Service Fund – The Department budgeted \$3,849,975 in appropriations for fiscal year 2023-2024. 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. Currently the Department has approximately \$52 million plus premium of \$5.5 million in debt including:

- PFC Lease Revenue bonds for \$27 million issued for the construction of the 2020 Capital improvement Plan that included new buildings for HP East, AB East, Adult Education Center. For these projects, the General Fund contributed \$5.7 million.
- Series 2020 HCDE Maintenance Notes for \$13.8 million for the renovation of the Ronald Reagan building, equipment for the Adult Ed Center, equipment and other resources for AB East, Highpoint East buildings, and other equipment and renovation costs.
- Previous PFC Lease bonds and QZAB bonds for a remaining value of \$11 million.
- New Projected Bond Issues are the 2023 Maintenance Note for \$7.5M and the 2023 Equine Center Lease Revenue Bond for \$10M.

Special Revenues Funds – Appropriations for these funds are restricted to or designated for specific purposes by a grantor. For fiscal year 2023-2024, the Department's appropriation is \$38,472,636. 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.

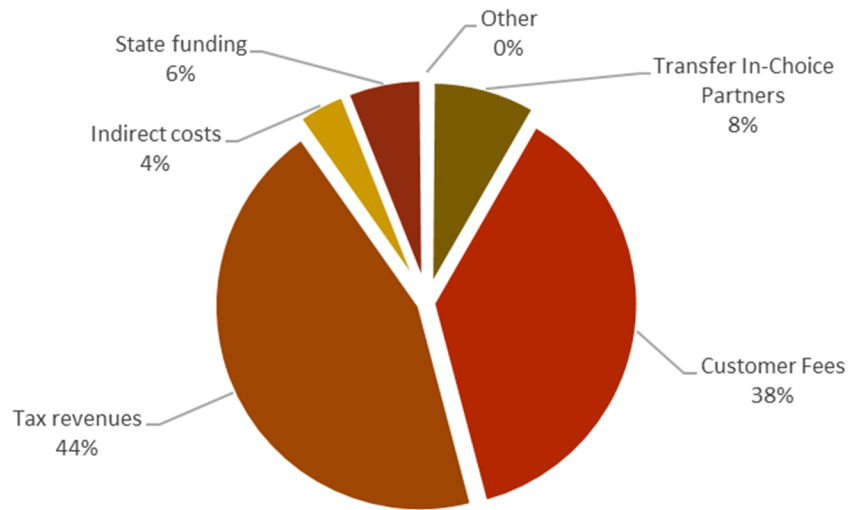
The Department estimates total General Operating Fund revenues of \$69,172,489 for the 2023-2024 fiscal year. Customer fees are projected to be \$27,762,055 or 40% of the estimated revenues. Tax revenues are projected to be \$30,500,840 or 44% of the estimated revenues. The remaining 16% of the revenues are indirect costs at \$1,615,925; state funding \$3,748,000, transfer in from Choice Partners Fund of \$4,494,669 and interest and other revenues at \$1,141,000.

The recommended budget includes an increase in revenues of 11% from the amended fiscal year 2022-2023 budget for the General Fund.

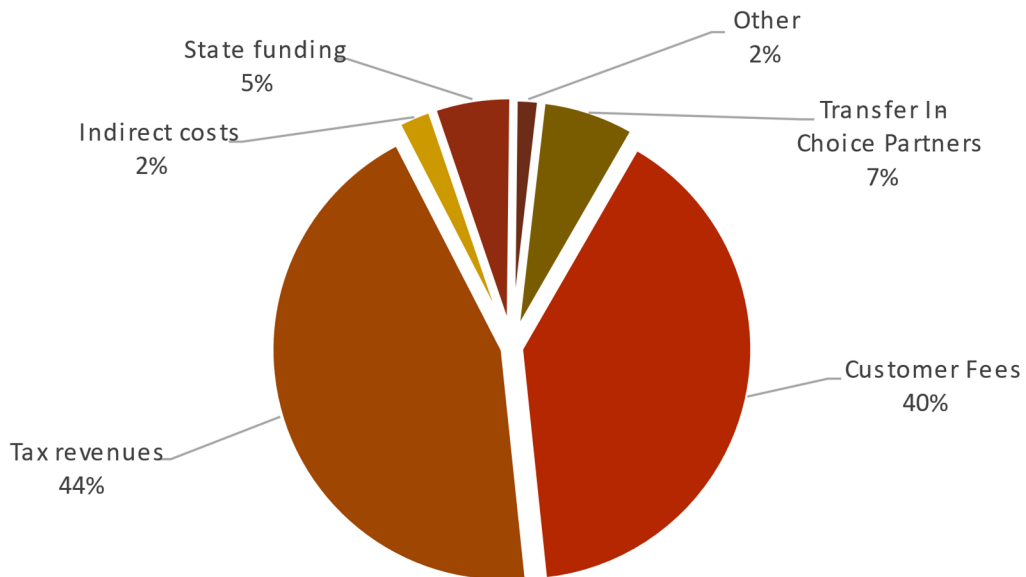
The following charts present the proposed revenue levels for fiscal year 2023-2024 and the adopted revenues for fiscal year 2022-2023.

Object Code	Adopted Budget 2022-2023	Amended Budget 2022-2023	Proposed Budget 2023-2024	Percent Change
Customer Fees	\$ 23,575,722	\$ 24,116,757	\$ 27,672,055	14.7%
Tax revenues	27,823,745	27,823,745	30,500,840	10%
Indirect costs	2,348,825	2,348,825	1,615,925	-31%
State funding	3,698,000	3,698,000	3,748,000	1%
Other	176,540	297,540	1,141,000	283%
Transfer In-Choice Partners	5,148,872	5,148,872	4,494,669	-13%
Total Revenues	\$ 62,771,704	\$ 63,433,739	\$ 69,172,489	9%

**2022-2023 General Fund
Adopted Revenue - \$ 62,771,704**



**2023-2024 General Fund
Proposed Revenue - \$ 69,172,489**



Local Revenues

Local revenues are projected to increase by 1%. Revenues from current year customer fees are expected to increase by 4.9% from an amended budget of \$22,192,627 in fiscal year 2021-2022 to a projected \$23,275,722 for fiscal year 2022-2023. HCDE has not increased the rates and additional contracted seats at the special schools, no increment in the service rates from Records Management, Therapy Division, and the Center for Safe and Secure Schools, and a reduction in rates from Educator Certification and Advancement Division for fiscal year 2022-2023. In addition, the Department anticipates a 5% increase change in tax revenues from \$26,098,250 in fiscal year 2021-2022 to \$27,380,681 in fiscal year 2022-2023 due to the increase in property values and the adopted tax rate. A 7.5% increase in values is projected based on the preliminary estimate from the Harris County Appraisal District. Also, a 99% collection was used in projecting revenues for fiscal year 2022-2023, and it is expected that this rate will be realized for the new fiscal year.

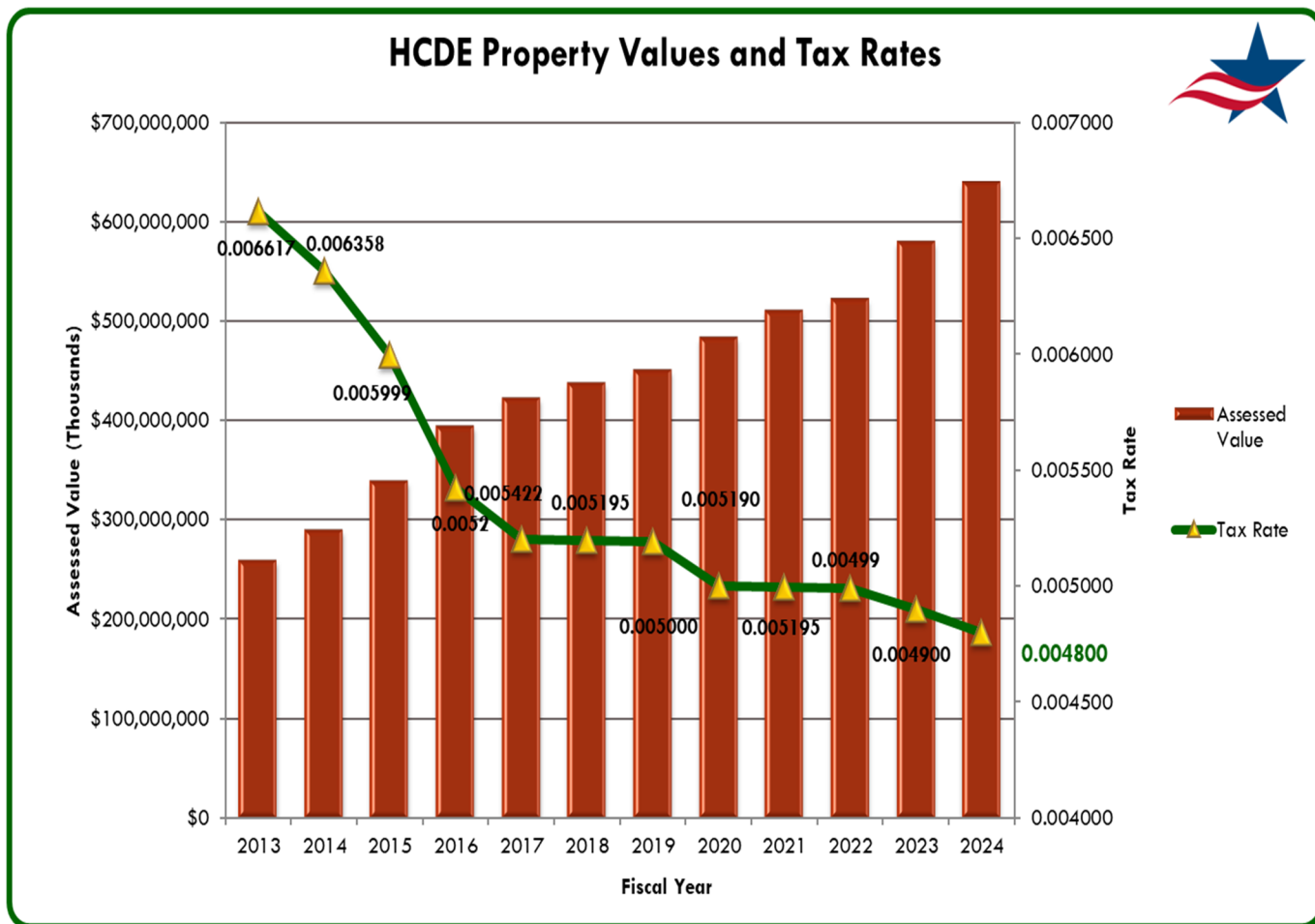
Tax Rate – Effective January 1st, 2020, the State Legislature approved SB3 that included change in terminology for tax rates and tax rate calculations. The new terminology is as follows: Effective Tax Rate – Now called “No-New-Revenue Tax Rate”. Roll Back Tax Rate – Now called “Voter Approval Tax Rate”. 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 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 preliminary NNRR was calculated at **\$.004815** for fiscal year 2023-2024. The proposed tax rate for HCDE fiscal year 2023-2024 is less than to the voter approved rate (VAR) calculated at **\$.004992**.

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. Current revenue projections and tax rates are based on projected values and current rates. Projections will be recalculated in accordance with State tax regulations.

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 2022 certified valuations of net taxable value for the 2022-2023 fiscal year were \$584,384,776,415 (based on HCAD report updated 4/28/2023). The 2023 Preliminary Estimate is **\$639 billion** (based on HCAD letter dated 4/28/23), which is an increase of \$55 billion or 9.4%. For fiscal year 2023-2024 the appraised values were estimated at **\$629 billion** considering a larger increase of new property added, which represents a **8.7%** increase. The adjacent chart illustrates the 10-year taxable value history of the Department. For fiscal year 2023-2024 to 2024-2025, the Department forecasts using a 3% growth on appraised values due to the positive economic impact in the region and value growth. The Department is also proposing to increase the Over 65 & Disabled Exemption from \$250,000 to \$275,000 with an estimated impact of \$96,000 at the current rate.

Tax Collections – The collections percentage used to estimate the tax revenues 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 local taxes or collections. Harris County Department of Education does not receive sales tax, franchise taxes or any other taxes. It does charge fees for services for various activities. The following are general fee charges by the various divisions.

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 \$440 to \$540 per day. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes. There is a 10% increase in fees compared to last year’s fees.

Special school services are provided to school districts which contract with HCDE to provide services for students with behavioral and disability issues. The rates are based on whether the district is within the county boundaries or outside of the boundaries. The fees range from \$6,250 (Fortis – In County) to \$25,050 (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 an increase between 3% and 5% on the In-county fees and 10% on the out-of-county fees compared to last year.

Records management services are provided to school districts which contract with HCDE to provide services for 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.

Center for Educator Success' 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 \$2,000 depending on the scope of work. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes. The cost per district participation in the teacher institute is \$25,000 per year.

Center for Safe and Secure Schools' services are provided to school districts which contract with HCDE to provide facility audits. The rates are based on whether the district is within the county boundaries or outside of the boundaries. The fees range from \$1,500 to \$2,400 per school. There was a \$300 increase in fees compared to last year's fees.

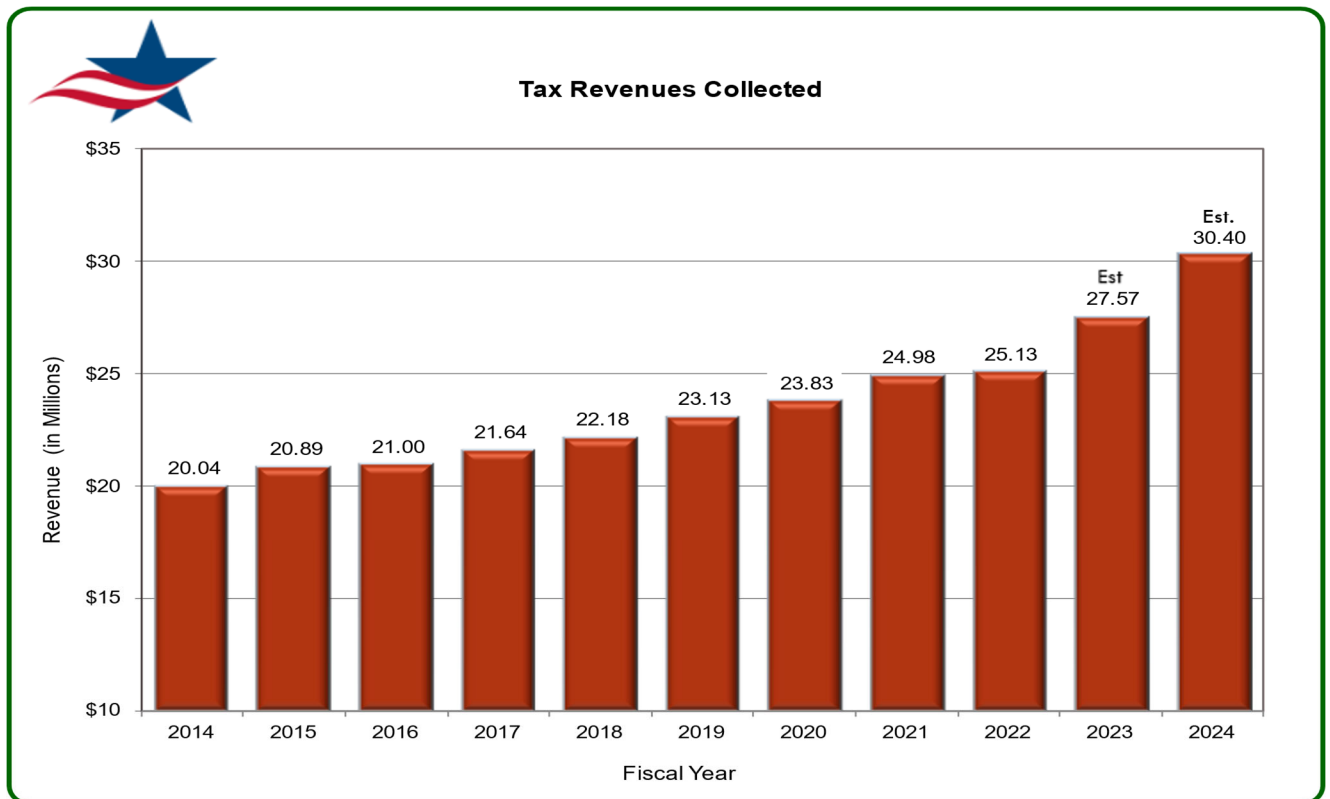
Enterprise Activity

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 2023-2024 the only source of other revenue is interest. Interest revenues are estimated in \$1,000,000 due to the increase in interest rates on the short end of the yield curve.

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



Other 2023-2024 HCDE Budget Highlights

Salary Increase –

The proposed budget continues the \$15 an hour minimum compensation plan, a 3% increase for the leadership group and 7% increase for all other employees under the General, Facilities and Enterprise Funds. Special Revenue or grants increases are based on funding agency approvals. 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 \$63,600 which is expected to be of 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 \$500,000 additional transfer from General Fund will be required for FY 24 to continue the \$15 minimum compensation plan.

Other Payroll Highlights –

Additionally, included in the budget are 40.9 new positions which included 8.4 therapists for the School Based Therapy Division, 13 FTEs for AB East School, 13 positions for AB West School, 1 for Highpoint East School, 1 for Communications, 1 for Information Technology and 2.5 FTEs for Facilities to serve the new Adult Education Center. All positions are either primarily revenue producing related positions except for 4.5 FTEs which are support positions.

Workers Compensation Insurance –

The amount of \$450,000 was budgeted for fiscal year 2023-2024. There are sufficient funds in the reserve account for uncertainties and to cover any runoff claims.

Transfers Out –

The transfers out decreased from \$4,864,887 in fiscal year 2022-2023 to \$4,400,762 in fiscal year 2023-2024. The Head Start transfer is \$500,000, the CASE transfer is \$550,787, and the Debt Service transfer is \$3,349,975.

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 projected at \$4,494,669.

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

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

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	\$42,583,959	45,676,310	\$38,633,589	\$83,222,066	\$64,851,107	\$38,217,757	\$21,843,681	21,819,630	\$22,508,346	\$23,944,687	\$26,165,621
Estimated Revenues	105,155,340	100,243,233	160,830,826	108,803,546	136,657,998	149,046,840	128,840,725	132,189,769	135,644,869	139,188,409	142,830,003
Appropriations (Exp.)	102,062,989	107,285,954	116,242,349	127,174,505	163,291,348	165,420,916	128,864,776	131,501,053	134,208,528	136,967,475	139,786,108
Difference	3,092,351	(7,042,721)	44,588,477	(18,370,959)	(26,633,350)	(16,374,076)	(24,051)	688,716	1,436,341	2,220,934	3,043,895
Projected Ending Fund Balance	\$45,676,310	\$38,633,589	\$83,222,066	\$64,851,107	\$38,217,757	\$21,843,681	\$21,819,630	\$22,508,346	\$23,944,687	\$26,165,621	\$29,209,516
Nonspendable Fund Balance	169,805	177,243	504,996	332,212	219,796	219,796	219,796	219,796	219,796	219,796	219,796
Restricted Fund Balance	10,600,127	2,939,650	51,751,156	34,705,559	13,673,076	-	-	-	-	-	-
Committed Fund Balance	2,014,976	2,014,976	2,014,976	2,014,976	2,014,976	2,014,976	2,014,976	2,014,976	2,014,976	2,014,976	2,014,976
Assigned Fund Balance	9,499,397	13,540,000	9,270,790	7,517,685	3,571,629	3,571,629	3,571,629	3,571,629	3,571,629	3,571,629	3,571,629
Unassigned Fund Balance	23,392,005	19,961,720	19,680,148	20,280,675	18,738,280	14,677,998	16,013,229	16,701,944	18,138,285	18,922,879	21,182,181
Cash Flow Required two months	17,010,498	17,880,992	19,373,725	21,195,751	27,215,225	25,255,842	19,478,892	19,878,300	20,146,324	20,748,600	21,031,485
Cash Flow Needed for one month:											
- For Special Revs Funds	2,481,453	2,444,269	2,585,197	2,638,244	4,402,685	3,422,993	3,491,453	3,561,282	3,561,282	3,632,508	3,632,508
- From General Fund	6,023,796	6,496,227	7,101,666	7,959,631	9,204,928	9,204,928	6,247,993	6,377,868	6,511,880	6,741,792	6,883,235
Cash Flow Calculations:											
Special Revenue Funds - Grants	29,777,441	29,331,231	31,022,363	31,658,930	52,832,216	41,075,918	41,897,436	42,735,385	42,735,385	43,590,093	43,590,093
1/12 of Total Grant is (one month)	2,481,453	2,444,269	2,585,197	2,638,244	4,402,685	3,422,993	3,491,453	3,561,282	3,561,282	3,632,508	3,632,508
All Other Funds - Appropriations	72,285,548	77,954,723	85,219,986	95,515,575	110,459,132	110,459,132	74,975,915	76,534,416	78,142,558	80,901,505	82,598,818
1/12 of General Fund for Cash Flow	6,023,796	6,496,227	7,101,666	7,959,631	9,204,928	9,204,928	6,247,993	6,377,868	6,511,880	6,741,792	6,883,235

Note: To reflect the actual events of the construction projects during fiscal year 2022-2023, the amended numbers were also adjusted to reflect expenditures over multiple years.

Going forward beyond fiscal year 2023-2024

Estimated revenues and appropriations for the next five years will depend on the ability of 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 2022-2023, the Business Office earned the Distinguished Budget Presentation Award for Budgeting from ASBO, and the Distinguished Budget Presentation Award from GFOA. This was the thirteenth submission for ASBO and the thirteenth submission for GFOA for HCDE in its history. All budget managers also were instrumental in providing timely information to the Business Office.

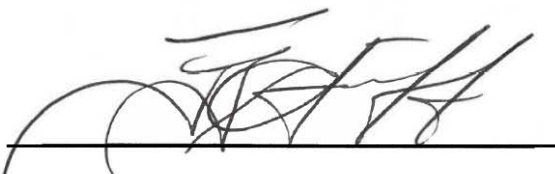
Final Comments

The preparation of the Department's budget is a coordination of many efforts from divisions, Research & Evaluation, Human Resources, Technology and Business Support Services. We are excited about the performance-based budgeting and look forward to FY 2023-2024. 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 J. Amezcua, PhD, CPA, RTSBA, CPFIM
Assistant Superintendent for Business Services

DEPARTMENT OFFICIALS, STAFF & CONSULTANTS

COUNTY BOARD OF TRUSTEES

NAME	TITLE	SERVICE DATE
Andre Duhon	President	2020
Amy Flores Hinojosa	First Vice President	2020
David W. Brown	Second Vice President	2021
Danyahel (Danny) Norris	Member	2019
Erica Davis	Member	2021
Eric Dick	Member	2017
Richard Cantu	Member	2019

ADMINISTRATIVE OFFICIALS

Name	Position
James Colbert, Jr.	Superintendent
Jesus Amezcua, PhD, CPA, RTSBA, CPFIM	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	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 since 2014. 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 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 Education 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 his wife Angie are the parents of a son, Isom, who graduated from 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, CPFIM

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, the 2016 Bond series for the construction of the AB West new campus for \$7 million, and recently the \$44.9 2020 Bond Series for the Construction plan of several new schools and buildings. 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 who graduated from St. Edwards University and a grandchild.

BOARD OF TRUSTEES BIOGRAPHIES

Andrea Duhon
President
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
First Vice-President
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.

David W. Brown
Second Vice President
Position 7, At Large



Brown, a first-generation high school, and college graduate is a proud husband and father of three. After graduating from college, he became a full-time entrepreneur and community activist. He is currently a health educator with a nonprofit organization located in 3rd Ward.

He holds a bachelor's degree in business administration, a master's in business administration with a focus in Public Administration and is currently working on a Doctorate's in Business Administration Specializing in Leadership.

Brown began his term January 2021 with the term ending December 2026.

Danyahel (Danny) Norris
Board Member
Position 6, Precinct 1



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

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

Erica Davis
Position 5, At Large
Board Member



Davis is the Chief of Staff for the Harris County Precinct One Constable's Office of Alan Rosen where she focuses on building bridges between Law Enforcement and the Community.

She earned a Bachelor of Arts in Interpersonal Communication & Spanish from the University of Houston, a Master's in Public Affairs from the LBJ School at the University of Texas – Austin, and currently working on a M.S. in Science at Columbia University-New York.

As a true public servant, Erica develops educational safety seminars to all communities, provide resource fairs for low-income communities and developed multiple platforms for diversity and inclusion and youth to dialogue on progressive issues.

Erica Davis is a proud Veteran's wife to David, devoted bonus mom to Elijah, & native Houstonian. In her free time, you can find her serving in all communities.

Davis began her term January 2021 with the term ending December 2026.

Davis believes the community needs to know about all the resources available for our children.

Eric Dick
Position 2, Precinct 4
Board Member



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.

Richard Cantu
Position 3, At Large
Board Member



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.



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Organizational Section



DEPARTMENT'S MISSION & GOALS

Harris County Department of Education ("HCDE"), a highly successful educational resource in the Houston Metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools since 1889. Harris County Department of Education was formed as the original area district to provide free public schools. Today, HCDE has about 950 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.

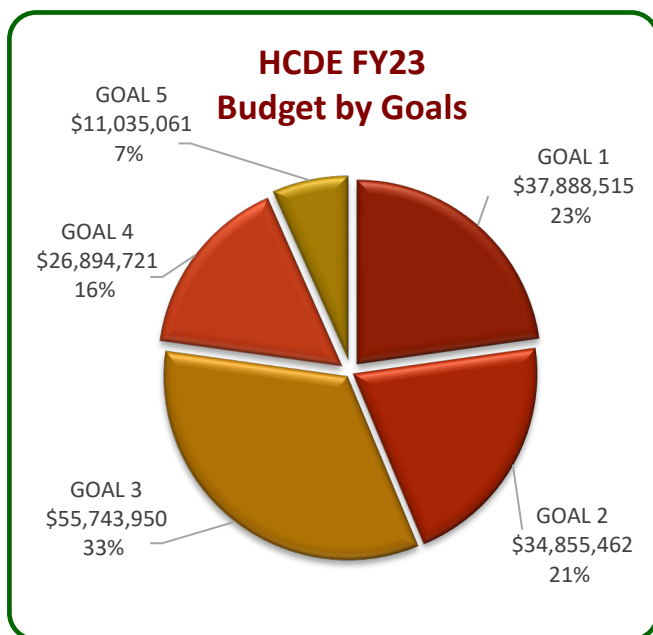


HCDE Mission Statement

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

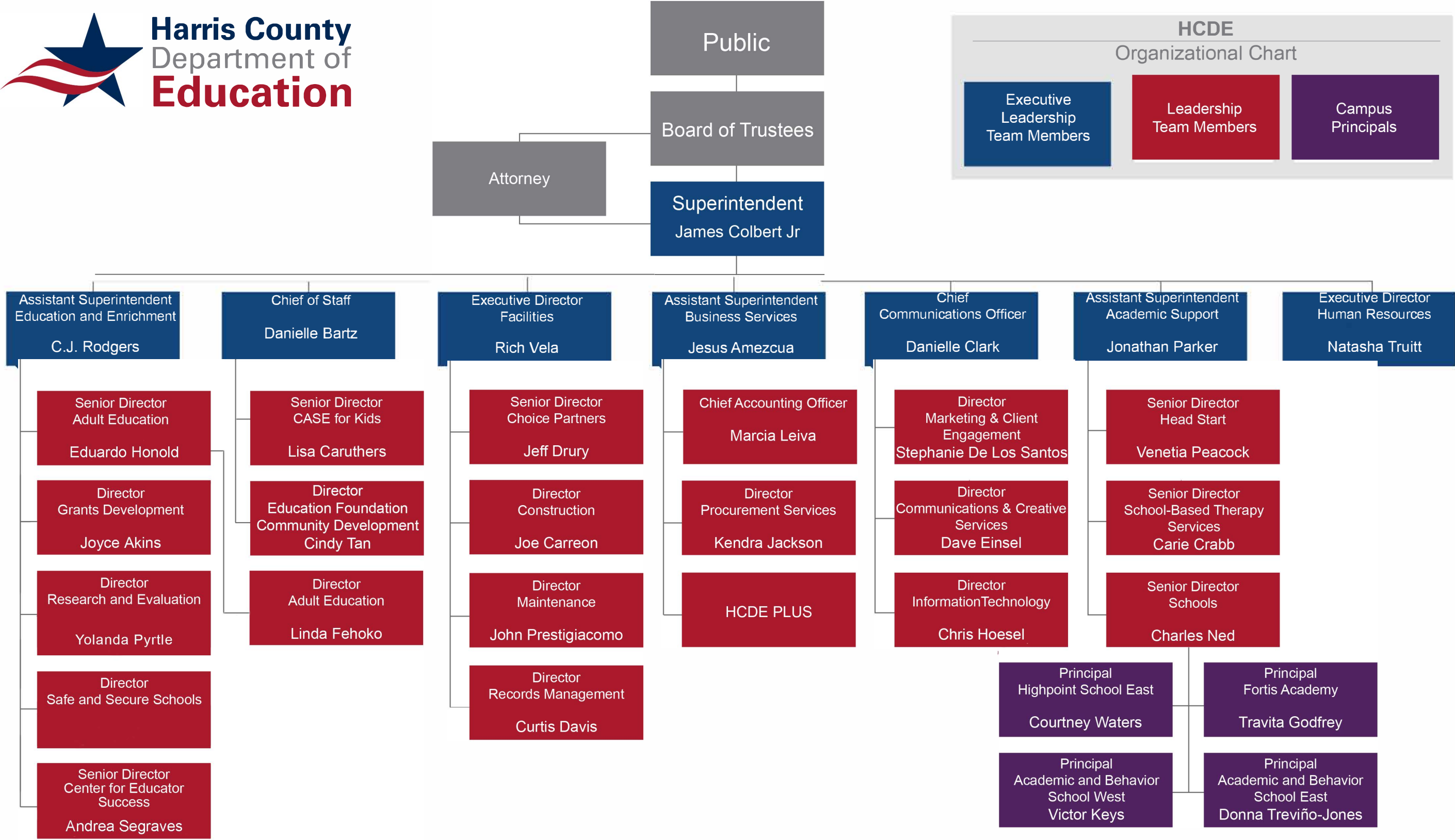
The chart below shows the Budget by Goals. Every division provided the Business Office the percentage of their task devoted to each goal. Divisions budget get allocated accordingly and as we add all division, we get the total amount of the budget devoted to every Goal. The process is reviewed and approved 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
Andrea Duhon	President	2019
Amy Flores Hinojosa	Vice President	2019
David W. Brown	Second Vice President	2021
James Colbert, Jr.	Secretary	2014
Richard Cantu	Member	2019
Erica Davis	Member	2021
Eric Dick	Member	2017
Danyahel Norris	Member	2019

ADMINISTRATIVE OFFICIALS

Name	Position
James Colbert, Jr.	Superintendent
Jesus Amezcua, PhD, CPA, RTSBA, CPFIM	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	Executive Director for Facilities

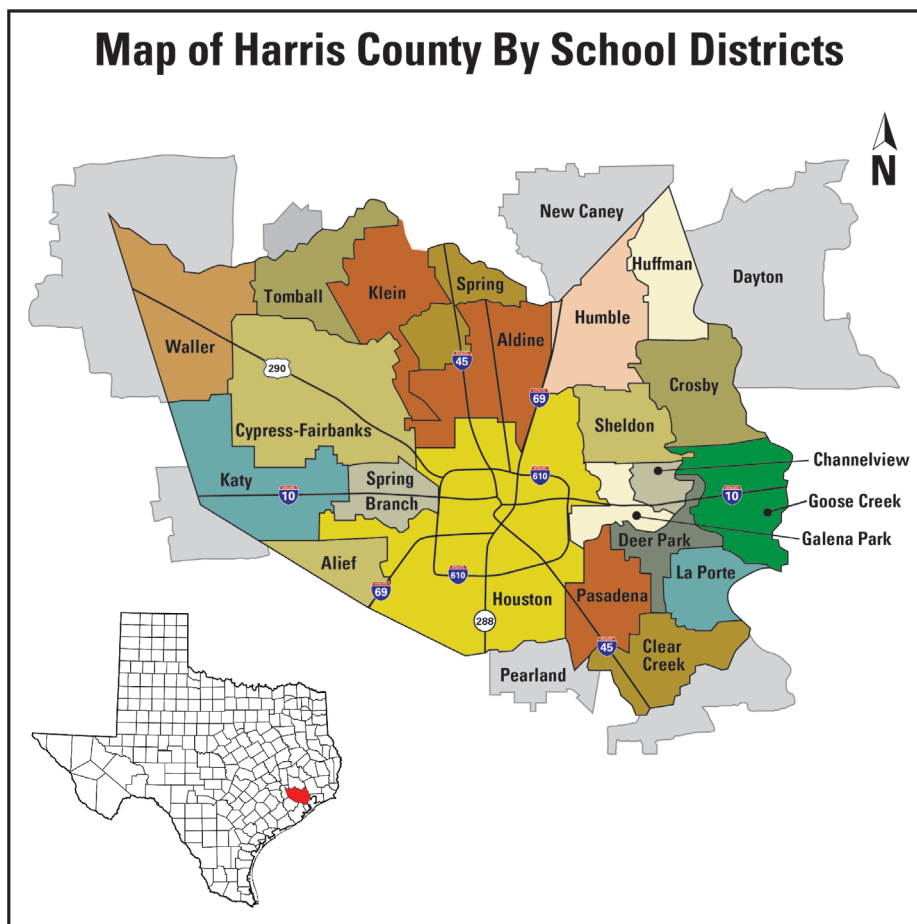
The Department is a primary governmental unit and is not included in any other governmental reporting entity. There is a blended component unit, the Harris County Department of Education Public Facilities Corporation (PFC), included within the reporting entity.

The PFC Board of Directors:

NAME	TITLE
Rich Vela	President
Richard Cantu	First Vice President
Andrea Duhon	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 youths and adults aged 16-plus to read and speak English, complete a high school General Equivalency Diploma, and/or sit for the citizenship and naturalization exam. HCDE Adult Education also offers certification courses for nursing assistants, phlebotomists, and professional development.

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. In collaboration with Houston ISD, CASE offers an out-of-school-time debate program for low income and minority high school students as an expansion of HUDL – Houston Urban Debate League.

Center for Educator Success transforms educator talent pipelines by partnering directly with districts to reimagine a comprehensive approach to educator recruitment, growth, advancement and leadership with the primary goal to inspire a new generation of educators to teach and lead in ways that generate real results and new opportunities for all children.

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.

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-years 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.

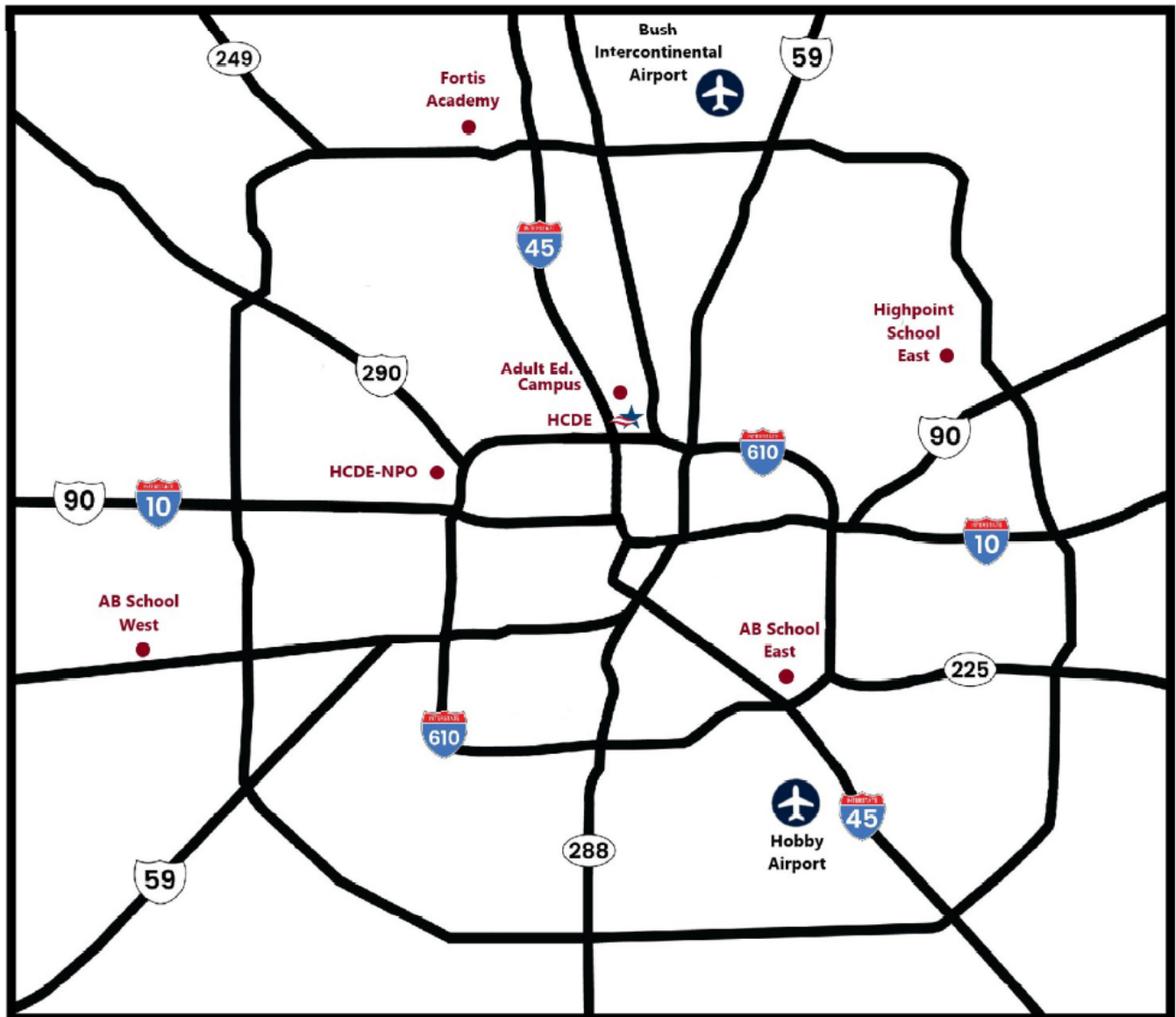
Records Management Cooperative assists Houston-area school and governmental agencies to achieve and maintain compliance with State of Texas Local Governmental Records Act of 1989.

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.

Below is a map of Houston identifying the locations of the administrative building and the six different campuses, including the new Adult Education 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 found 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.

Local Board Policies are reviewed and approved by the Board of Trustees periodically when there is a change in Federal or State Law. Administrative procedures are implemented consistent with Board Policy.

Fiscal Policy & Objectives

Financial Stability

In seeking to fulfill its mission, 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, 2023, 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, 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 procurement. In accordance with CH LEGAL, there are 7 methods of procuring goods and services:

- (1) competitive bidding for services other than construction services;
- (2) competitive sealed proposals for services other than construction services;
- (3) a request for proposals, for services other than construction services;
- (4) an interlocal contract;
- (5) a method provided by Chapter 2269, Government Code, for construction services;
- (6) the reverse auction procedure as defined by Section 2155.062(d), Government Code; or
- (7) the formation of a political subdivision corporation under Section 304.001, Local Government Code.

In addition, contracts amounting to more than \$75,000 must be approved by the Board 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 interest guidelines are in effect which impact employees who plan, recommend, select, and implement grants and contracts.

HCDE (i.e. Districts) is required to comply with House Bill 1295, which amended the Texas Government Code by adding Section 2252.908, Disclosure of Interested Parties. Section 2252.908 prohibits HCDE from entering 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 2023-2024, there are 40.9 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. For any significant change made to a division 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 division 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. The budget shall be amended when a change in expenditures is made between or among divisions increasing/decreasing revenue object accounts and other resources. The Board delegates to the Superintendent or the Superintendent's designee the authority to approve budget amendments of less than \$200,000 and that do not result in a change to fund balance. Budget amendments of \$200,000 or more or that result in a change to fund balance shall require Board approval.

For Special Revenue Funds, intra-function budget transfers are subject to the approval by the granting agency. The Superintendent is authorized to apply for grants, approve commitment of district funds for matching, cost sharing, cooperative or jointly funded projects up to the amounts specifically allowed under the district budget approved by the board and approve grant and award amendments as necessary, and approve grant budgets and amendments as necessary.

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 should use object codes 6393 (new purchase). Sensitive items (technology less than \$1000, with minimum price set by type), should use the account 63990006. 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.

One Time Expenditures and Capital Expenditures

For FY24, planned one-time expenditures from the General Fund balance \$701,000 are as follows:

Booking Software	\$50,000
Intranet Portal	75,000
Solution Enterprise - Laserfiche	200,000
Photo Equipment	26,000
Servers	350,000
	<hr/>
	<u>\$701,000</u>

BUDGETARY CONTROL & BASIS OF ACCOUNTING

Reporting Entity

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

Accounting System Structure

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

The Department's hardware includes three servers that are virtualized as well as numerous personal computers and system terminals. The Department utilizes the eFinancePlus a software application from PowerSchool which during February of 2017 acquired SunGard, the manufacturer of 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 when 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:

Fund Type	Operating Budget	Audited Financial Statements
Governmental		
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
Proprietary		
Internal Service Funds	Accrual	Accrual
Enterprise Funds	Accrual	Accrual
Fiduciary		
Custodial 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. On October 5, 2021, the department issued maintenance notes in the amount of \$13,695,000 and Lease Revenue Bond Series 2021 in the amount of \$27,730,000. The department also projects to use \$5,740,000 from its fund balance in the general fund to implement the 2020 capital program. Major programs and construction projects include:

1. New AB East Campus - Completed
2. High Point East Campus for Middle School - Completed
3. Adult Ed Center - Completed
4. Irvington Building renovations - Ongoing for FY24

Proposed new programs for Capital Improvement Plan Phase Two include:

- a) \$10,000,000 for the Equine Center to be funded from the New Adopted Lease Revenue Bond 2023 plus \$2 Million from fund balance and \$5 Million from the Harris County Commissioner's Court.
- b) \$7,500,000 for Maintenance Projects to be funded from the 2023 Maintenance Notes (includes \$3,000,000 for furniture and equipment, \$300,000 for Head Start Barrett Station, \$2,000,000 for equipment, buses and furniture, Renovation, and remediation projects to existing facilities \$1,700,000, Fortis Roof \$500,000 and issuance costs.)

Proprietary fund types

Internal Services Fund – used to account for revenues and expenses related to services provided by one division within the Department to other divisions. This fund facilitates distribution of facility support costs to the users of support services and workers compensation costs through a modified self-insurance program prior to FY15-16. Beginning September 1st, 2016 HCDE is fully insured with external insurance carriers. For fiscal year 2021-2022, HCDE was fully insured with Texas Association of Schools Board (TASB) Risk Pool.

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

Custodial 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	468-COUNTY CONNECTION PROGRAM
200 - FEDERAL GRANTS	475-EARLY HEAD START IN-KIND
205-HEAD START	479-HEADSTART INKIND
206-HEAD START TRAINING	479-LOC HEAD START IN-KIND
208-EDUCATORS & FAMILIES ENGL	491-STOP SCHL VIOLENCE-INKIND
209-HS - COOLWOOD CONSTRUCTIO	495-HOGG GRANT - MENTAL HEALTH
210-STOP SCHOOL VIOLENCE GRNT	496-LOC-HOGG FOUNDATION
212 - 2022 HS CARE RELIEF FUNDS	498-LOC-OTHER LOCAL GRANTS
213-TECQ/ AUDUBON	500 - DEBT SERVICE
214-EARLY HEADSTART START-UP	599-DEBT SERVICE ADMIN
215-EARLY HEADSTART OPERATION	600 - CAPITAL PROJECT FUNDS
216-EARLY HEADSTART T&TA	693-DISASTER RELIEF FUND
218-HS - COOLWOOD LAND ACQUI	694-CAPITAL PROJECTS - PFC
224 - TCEQ - ENGAG COMMUN CASE	695-CAPITAL PROJ LOCAL FUNDS
230-FED ADULT ED REGULAR	696-LA PORTE HS CONSTRUCTION
230-FEDERAL ADULT ED REGULAR	697-CAPITAL PROJECT FUND
234-FED-ADULT ED-EL/CIVICS	698-PFC REFUNDING BONDS
237 - EMPLOYER ENGAGEMENT	699-PUBLIC FACILITIES CORP
238 - FAMILY MATH LITERAC	700 - PROPRIETARY FUNDS
265-21ST CENTURY - CYCLE 11	711-CHOICE PARTNERS
268-FED 21ST CENTURY CYCLE 10	753-ISF-WORKERS COMPENSATION
286-TX COUNCIL DEV DISABILITY	799-ISF-FACILITIES
288-FED-AFTER SCHOOL PTNRSHIP	800 - FIDUCIARY - TRUST/CUSTODIAL FUNDS
400 - LOCAL GRANTS	811-HIGHPOINT EAST ACTIVITY
427-DISASTER RECOVERY	815-COURTESY COMMITTEE
432 - ACCESS - ADULT ED	829-BLAIR ENDOWMENT FUND
437-HS - DISASTER RELIEF COVI	900 - ACCOUNT GROUPS
451-DCF - EPP GRANT	901-GENERAL CAPITAL ASSETS
462 - EVERY HOUR COUNTS	902-PFC CAPITAL ASSETS
463-LOC-HOUSTON ENDOWMNET	903-LONG TERM DEBT
467-LOC-CITY OF HOUSTON	904-LONG TERM DEBT PFC

Accounting Measurement Focus

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

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

judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

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

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

Property Taxes

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

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

Fund Balance

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

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

1. **Non-spendable fund balance** shall mean that portion of the gross fund balance that is not expendable (such as inventories) or is legally earmarked for a specific use such as the self-funded reserves program. Example of fund balance reserves for which fund balance is not available for financing general operating expenditures are:
 - a. Inventories
 - b. Prepaid items
 - c. Deferred expenditures
 - d. Self-funded risk management programs
 - e. Long term receivables
 - f. Outstanding encumbrances
2. **Restricted fund balance** includes amounts constrained to a specific purpose by the provider, such as grantor.
 - a. Federal or state granting agency (i.e. CASE, Adult Education, Head Start)

- b. Construction funds (PFC)
 - c. Retirement of long-term debt
- 3. **Committed fund balance** shall mean that portion of the fund balance that is constrained to a specific purpose by the Board of Trustees.
- 4. **Assigned fund balance** shall mean that portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Board of Trustees and/or the Superintendent. In current practice, such plans or intent may change and never be budgeted or result in expenditures in future periods of time. Examples of assigned fund balances which the department may have tentative plans for expenditures in future period include:
 - a. Capital replacement (expenditures for equipment, furniture, software)
 - b. Building construction, repair, and renovation
 - c. Insurance deductibles
 - d. Claims and judgments
 - e. Employee retirement leave reserves
 - f. Expansion and moving costs
 - g. Program startup costs
 - h. Debt service reduction
 - i. Other legal uses
- 5. **Unassigned fund balance** includes amounts available for any legal purpose. This portion of the total fund balance in the general fund is available to finance operating expenditures. Unassigned fund balance shall mean the difference between the total fund balance and the total of the no-spendable fund balance restricted fund balance, committed fund balance and assigned fund balance.

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

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

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

Expenditure Functions

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

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

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

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

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

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

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

Function 32 – Social Work Services – is used for expenditures that are directly used for investigating and diagnosing student social needs, case work and group work services for the child

and/or parent, interpreting the social needs of the student for other staff members and promoting modification of the circumstances surrounding the student which relate to his/her social needs. It includes expenditures for salaries and fringe benefits of attendance officers, social workers, and other related staff and expenditures for equipment, supplies and materials.

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

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

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

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

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

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

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

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

Function 62 – School District Administrative Support Services – is used for expenditures relating to performing certain administrative support services including indirect instructional services such as

guidance and counseling, social work, and health and food services as well as general administrative services such as budgeting, accounting, tax administration, and joint purchasing. HCDE uses this function for expenditures for School Governance and Fiscal Accountability, Food Co-ops, Purchasing Co-ops, Choice Facility Partners, and Records Management Services.

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

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

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

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

BUDGET RESPONSIBILITIES

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. Senior Accountant of Operations
 - 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
Sr. Accountant of Operations	✓ 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.

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 include 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 2023-24 Budget Planning Calendar



	Date	Activity	Location	Participants
Budget Planning		Budget Planning with Budget Analyst & Accounting Staff		
	Friday, December 9, 2022	Strategic Planning Process Begins	N/A	Divisions
	Friday, December 9, 2022	Cost of Service level to ISD		
	Friday, December 9, 2022	Cost of Services Report due	1:00 PM	Superintendent
	Wednesday, November 16, 2022	<u>Board Meeting, 1 PM</u> Approval of proposed calendar for FY 2023-24 Budget Year	1:00 PM Board Room	Board
	January 23 - 27, 2023	1st Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Friday, January 20, 2023	Accountability Steering Committee - 9:00 am	TEAMS	Budget Managers
Needs Assessment and Budget Development	Friday, February 24, 2023	Budget Information & Instructions Budget Planning Book on the HCDE portal	N/A	Business Services
	Friday, March 3, 2023	Budget Planning / Preparation Training (Superintendent Initiatives)	9 AM NPO 1010-11	Budget Managers Only
	Monday, March 6, 2023	Budget Entry Training	Irv 504 9 AM	Business Services - Budget Entry
	Tuesday, March 7, 2023	Budget Entry Training	Irv 504 9 AM	Business Services - Budget Entry
	Wednesday, March 8, 2023	Fee Setting Review for FY24	TEAMS 9 AM	Revenue Divisions
	Friday, March 10, 2023	Target Date for Needs Assessment to be Conducted	N/A	Divisions
	March 13 - 17, 2023	Spring Break		Department Closed
	March 27 to 30, 2023	2nd Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Friday, March 31, 2023	DUE: Risk Assessment - Mid-Year Evaluation	Business Office	Budget Managers
	Tuesday, April 4, 2023	Proposed Budgets to Budget Analyst & SWOT Analysis & Packets DUE	N/A	Budget Managers
Budget Analysis and Superintendent Review	Friday, March 31, 2023	Final FY23-24 Accountability Objectives to be sent to Research & Evaluation	N/A	Budget Managers
	Friday, April 21, 2023	HCDE Goals & Strategic Plan Integration - Executive Team Leaders (ELT) - Annual Review	N/A	ELT Members
	Friday, April 28, 2023	Budget Committee Planning Workbook to Budget Committee		Business Services
	Monday, May 1, 2023	Budget Committee Planning Meeting	400 A	HCDE Budget Committee
	May 1- 4, 2023	Division Budget Presentations	400 A	HCDE Budget Committee
	Tuesday, May 9, 2023	Supt. Budget Review Session: Draft 1 Proposed Budget	400 A	Superintendent Business & Assistant Superintendents
Board Workshops	Wednesday, June 21, 2023	Final Accountability Objectives Presented to the Board	Board Room	Superintendent Business Services
	Wednesday, June 14, 2023	Supt. Budget Review Session: Proposed Budget	400 A	Superintendent Business Services
	June 19 - 23, 2023	3rd Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Thursday, June 29, 2023	BOARD Workshop Work Session #1	400 A	Board Budget Committee
	Saturday, July 1, 2023	Post <u>Budget Notice</u> in the <u>Houston Chronicle</u> and Post Budget on the web	N/A	Business Services
	Thursday, July 6, 2023	Agenda Items Due	N/A	Business Services
	Wednesday, July 19, 2023	BOARD WORKSHOP Budget Work Session #2	400 A	Board Budget Committee Superintendent, Bus. Services
Budget Approval	Wednesday, July 19, 2023	(1) BOARD Budget Committee Session # 3 Present Finalized Budget and Make Recommendation (2) Public Hearing on the Budget, 12:00 PM (3) <u>Board Meeting, 1:00 PM</u> and BUDGET APPROVAL	Board Room	Board Budget Committee, Superintendent Business Services Board Board
	Thursday, August 31, 2023	Risk Assessment Year-End Evaluation	N/A	Divisions
	Friday, September 1, 2023	FY24 Budget is effective		
	Friday, September 15, 2023	Accountability Meeting Year End Reports		Budget Managers
	Wednesday, October 18, 2023	Board Presentation of Risk Assessment Document	Board Room	Board
	October 24 - 28, 2023	4th Qtr. Budget Review Meetings	TEAMS	Budget Managers

HCDE Budget Committee: Colbert, Parker, Rodgers, Clark, Bartz, Truitt, Vela, Amezcua, Leiva

HARRIS COUNTY DEPARTMENT OF EDUCATION

Tax Calendar 2023

Date	Activity
Thursday, July 20, 2023	Board Approves HCTO to calculate No-New-Revenue and Voter Approval Tax Rates
Friday, July 21, 2023	Certification of anticipated collection rate by collector (Letter) HCDE will have 60 days to adopt the Tax Rate from receiving the HCTO calculation
Tuesday, August 15, 2023	Date to Receive: Certification of Appraisal Values (HCAD)
Friday, August 25, 2023	Calculation of No-New-Revenue and Voter Approval tax rates
Wednesday, September 20, 2023	Presentation to the Board on No-New-Revenue and Voter Approval Tax Rates
Wednesday, September 20, 2023	<u>Meeting of Governing Body to discuss tax rate</u> ; the proposed tax rate does not exceed the Voter Approval but does exceed the No-New-Revenue Tax Rate, take record vote and schedule public hearing
Wednesday, September 20, 2023	Certification of anticipated debt collections rate for the tax year 2022, certification of the excess debt collection rate
Wednesday, October 11, 2023	<u>Notice of Public Hearing on Tax Increase</u> One Quarter page ad and other web at least 5 days prior to Public Hearing, as Proposed Tax Rate was 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.
Wednesday, October 18, 2023	<u>Public Hearing</u>
Wednesday, October 18, 2023	<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 2021-2022 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 14th 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 49% of local revenue, customer fees that are estimated at about 41%, and other local revenues about 10%, including 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 on March 3rd with Division managers and two budget entry training on March 6th and March 7th, 2023. The budget deadline set for divisions was April 4th, 2023, and the Business Services Division compiled the budget requests. During the month of 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 workshop will be held on June 29th and July 19th to review the preliminary budget estimates. The citizens of Harris County and Department employees are invited to attend the budget workshops. On July 20th, the Board of Trustees vote to approve the final budget to be implemented on September 1st, 2023.

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.

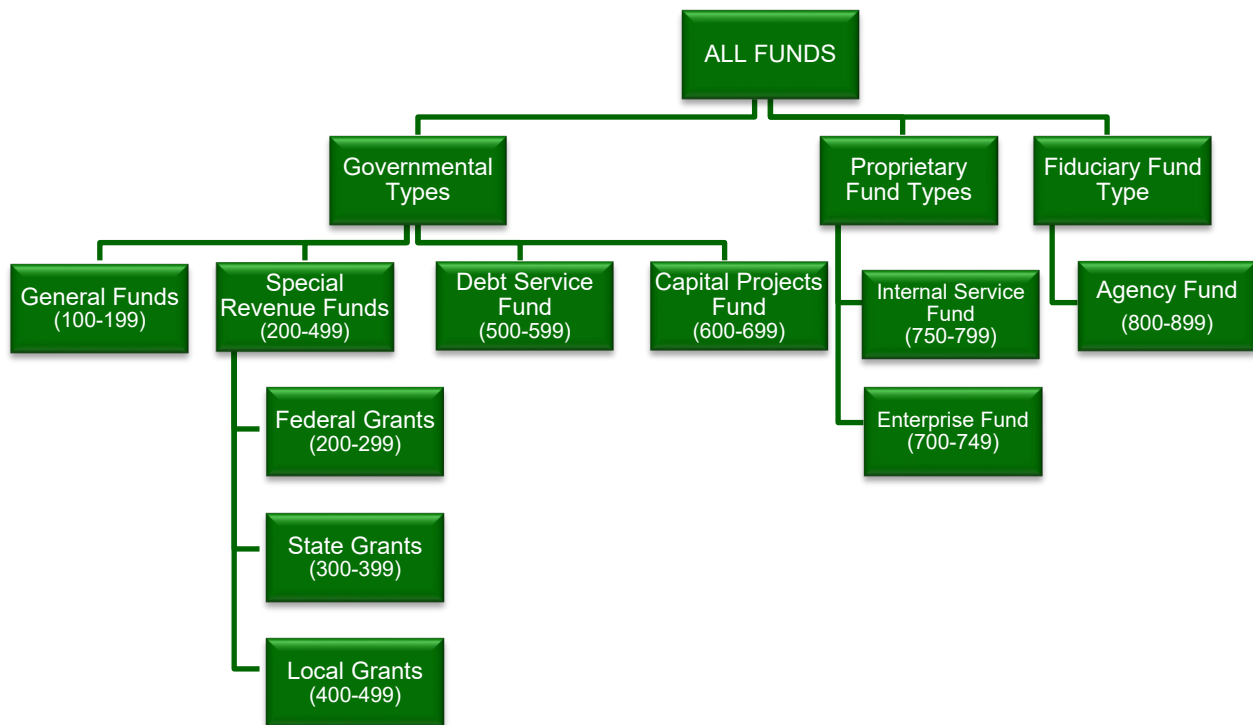


Financial Section

HCDE'S FUNDS STRUCTURE & FUND TYPES

ALL FUND TYPES

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



GOVERNMENTAL FUND TYPES

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

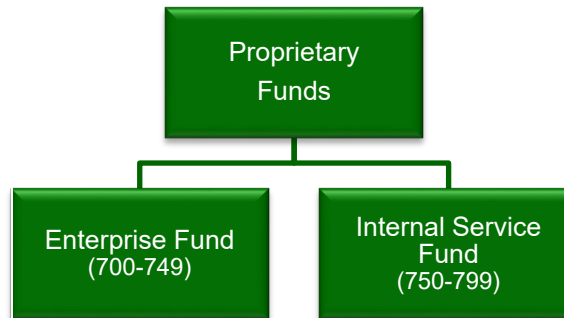
These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The following are the Department's governmental funds:

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

PROPRIETARY FUND TYPES

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

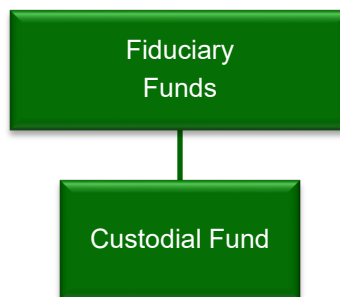


The Enterprise Fund is a Proprietary Fund comprised of the Choice Partners Cooperatives. Choice Partners Cooperatives offers quality, legal procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities with legal, competitively bid contracts.

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.



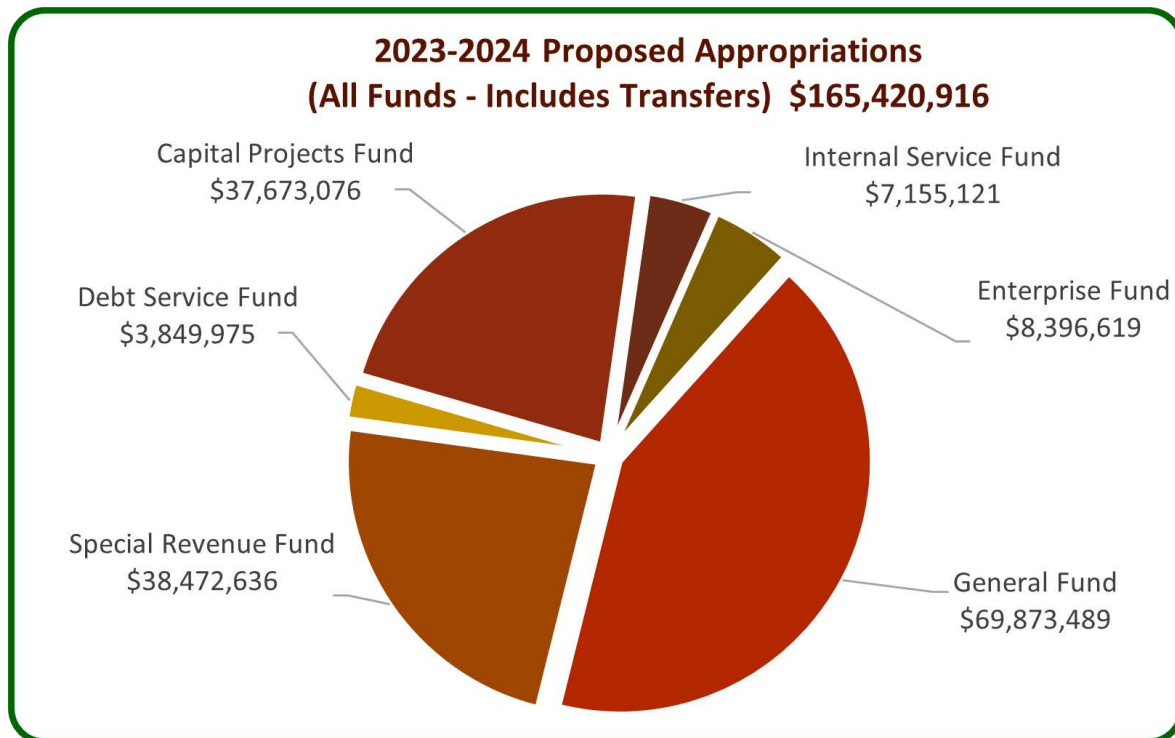
Examples of these funds are endowments received from individuals and / or organizations for specific purposes for which the principal and interest earned or revenue may be used. There are two small funds for students' activities from the Highpoint Schools East, one endowment fund for scholarships and 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 FY24 for the Governmental Fund Types (General Fund, Special Revenues Fund, Debt Service Fund and Capital Projects Fund) and the Proprietary Fund Types (the Internal Service Fund and the Enterprise Fund).

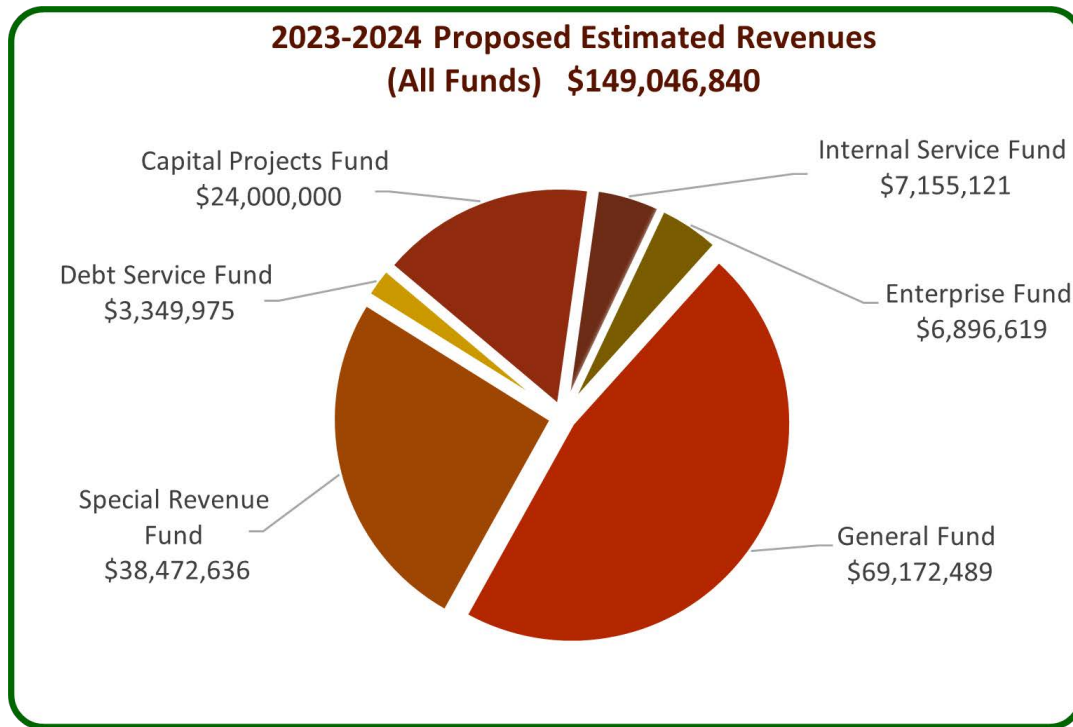
GOVERNMENTAL & PROPRIETARY FUNDS - SUMMARY

	Governmental				Proprietary		Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	
Estimated Revenues	\$ 69,172,489	\$ 38,472,636	\$ 3,349,975	\$ 24,000,000	\$ 7,155,121	\$ 6,896,619	\$ 149,046,840
Appropriations	\$ 65,472,727	\$ 38,472,636	\$ 3,849,975	\$ 37,673,076	\$ 7,155,121	\$ 3,901,950	\$ 156,525,485
Transfers Out	\$ 4,400,762	\$ -	\$ -	\$ -	\$ -	\$ 4,494,669	\$ 8,895,431
Total Appropriations and Other Uses	\$69,873,489	\$38,472,636	\$3,849,975	\$37,673,076	\$7,155,121	\$8,396,619	\$165,420,916
Appropriations from Fund Balance:	(\$701,000)	\$0	(\$500,000)	(\$13,673,076)	\$0	(\$1,500,000)	(\$16,374,076)
Projected Fund Balance Beg.	\$ 21,185,399	\$0	\$500,756	\$13,673,076	\$1,358,526	\$1,500,000	\$38,217,757
Projected Fund Balance End.	\$ 20,484,399	\$ -	\$ 756	\$ -	\$ 1,358,526	\$ -	\$ 21,843,681

The following pie chart presents the budgeted appropriations for the Fiscal Year 2023-2024 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 \$701,000 which includes one-time costs associated with:

Booking Software	50,000
Intranet Portal	75,000
Solution Enterprise Laserfiche	200,000
Photo Equipment	26,000
Servers	350,000
Total fund balance capital expenditure appropriations	<u>\$701,000</u>

GENERAL FUND

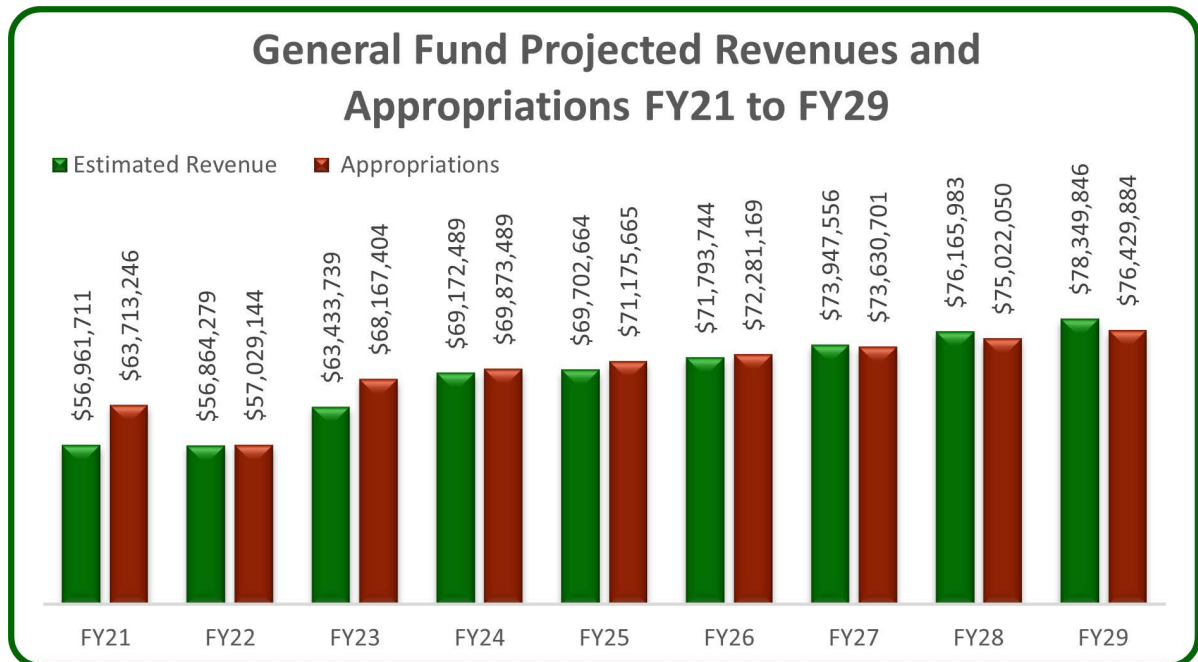
The General Fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The General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

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

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

Harris County Department of Education FY24 General Fund Proposed Budget Overview

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Proposed	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Beginning Fund Balance	\$ 32,614,362	\$ 32,835,463	\$ 26,083,929	\$ 25,919,064	\$ 21,185,399	\$ 20,484,399	\$ 19,011,398	\$ 18,523,972	\$ 18,840,827	\$ 19,984,760
Estimated Revenue	54,663,765	56,961,711	56,864,279	63,433,739	69,172,489	69,702,664	71,793,744	73,947,556	76,165,983	78,349,846
Appropriations	48,169,777	49,765,052	51,231,239	60,149,753	65,472,727	66,629,904	67,754,422	69,109,510	70,491,700	71,901,534
Total Other Uses	(6,272,887)	(13,948,194)	(5,797,905)	(8,017,651)	(4,400,762)	(4,545,762)	(4,526,748)	(4,521,191)	(4,530,350)	(4,528,350)
Net Change in Fund Balance	221,101	(6,751,535)	(164,865)	(4,733,665)	(701,000)	(1,473,002)	(487,426)	316,855	1,143,933	1,919,962
Ending Fund Balance	\$ 32,835,463	\$ 26,083,929	\$ 25,919,064	\$ 21,185,399	\$ 20,484,399	\$ 19,011,398	\$ 18,523,972	\$ 18,840,827	\$ 19,984,760	\$ 21,904,722



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

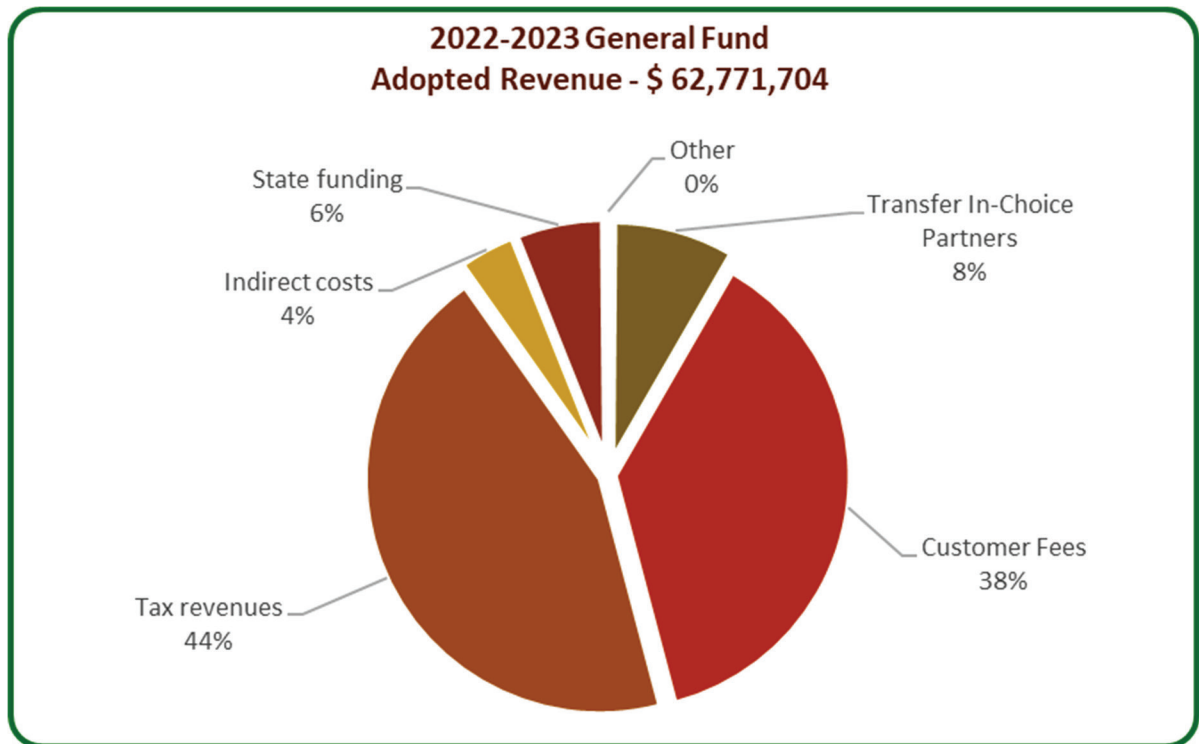
**General Fund
Budget to Budget Comparison**

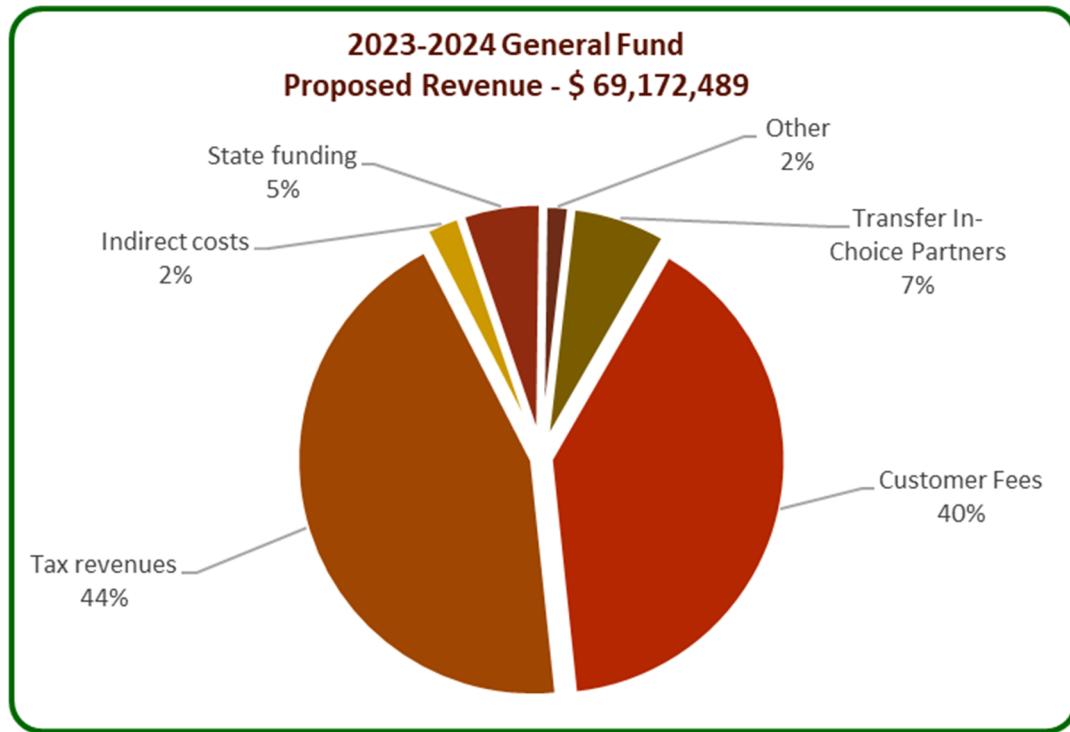
	Adopted Budget 2022-2023	Amended Budget 2022-2023	Proposed Budget 2023-2024	Percent Change
Beg. Fund Balance	\$ 25,919,064	\$ 25,919,064	\$ 21,185,399	
Estimated Revenues	62,771,704	63,433,739	69,172,489	10%
Appropriations	59,201,403	60,149,753	65,472,727	11%
Transfers Out	4,864,887	8,017,651	4,400,762	-10%
Total Appropriations	\$ 64,066,290	\$ 68,167,404	\$ 69,873,489	9.06%
Excess/(Deficiency) of Revenues Over/(Under) Appropriations	(1,294,586)	(4,733,665)	(701,000)	
Ending Fund Balance	24,624,478	21,185,399	20,484,399	701,000
<u>Fund Balance categories per GASB 54</u>				
Non-Spendable Fund Balance	219,796	219,796	219,796	
Restricted Fund Balance	-	-	-	
Committed Fund Balance	2,014,976	2,014,976	2,014,976	
Assigned Fund Balance	6,149,729	3,571,629	3,571,629	
Unassigned Fund Balance	16,239,977	15,378,998	14,677,998	
Ending Fund Balance	\$ 24,624,478	\$ 21,185,399	\$ 20,484,399	
Unassigned Fund Balance as % of Appropriations	27%	26%	22%	

**Harris County Department of Education
FY24 General Fund Proposed Budget Overview
Estimated Revenues
(In Flows)**

Object Code	Adopted Budget 2022-2023	Amended Budget 2022-2023	Proposed Budget 2023-2024	Percent Change
Customer Fees	\$ 23,575,722	\$ 24,116,757	\$ 27,672,055	14.7%
Tax revenues	27,823,745	27,823,745	30,500,840	10%
Indirect costs	2,348,825	2,348,825	1,615,925	-31%
State funding	3,698,000	3,698,000	3,748,000	1%
Other	176,540	297,540	1,141,000	283%
Transfer In-Choice Partners	5,148,872	5,148,872	4,494,669	-13%
Total Revenues	\$ 62,771,704	\$ 63,433,739	\$ 69,172,489	9%

The following pie charts present the fiscal year 2022-2023 and the 2023-2024 estimated revenues for the General Fund by type of revenue, with the estimated amount and the percentage participation from the total.



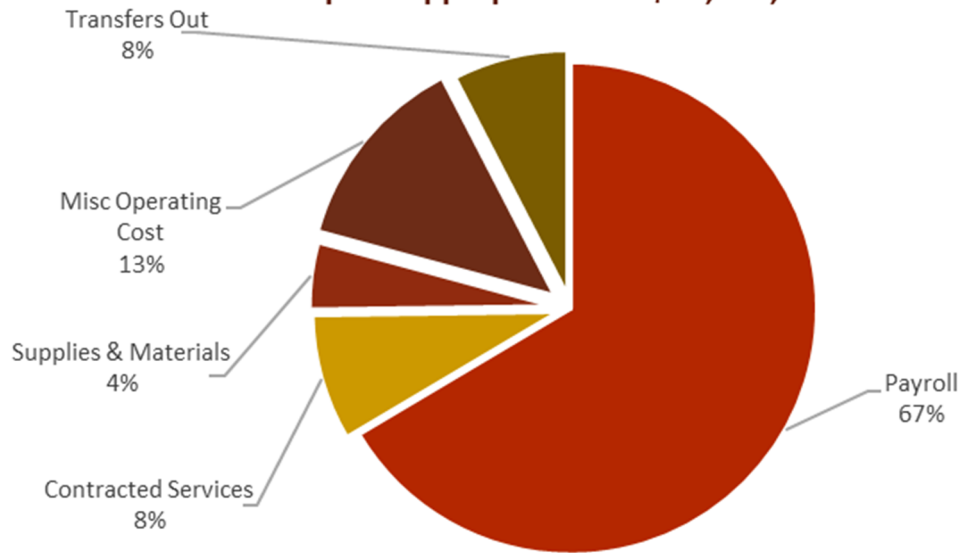


**Harris County Department of Education
FY24 General Fund Proposed Budget Overview
Appropriations
(Out Flows)**

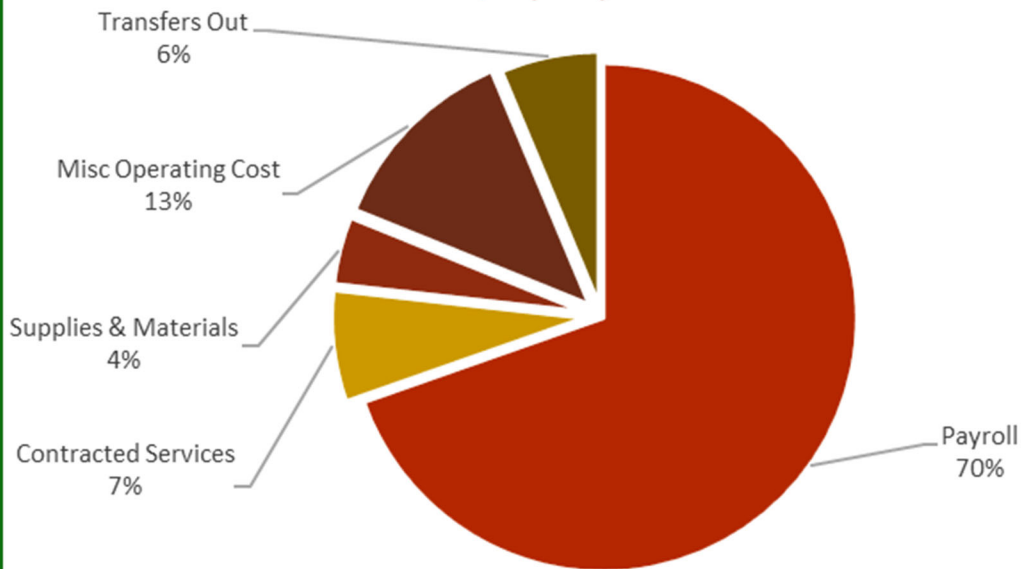
Object Code	Adopted Budget 2022-2023	Amended Budget 2022-2023	Proposed Budget 2023-2024	Percent Change
Payroll	\$ 42,587,906	\$ 43,192,081	\$ 48,659,301	13%
Contracted Services	5,326,283	5,129,181	4,975,952	-3%
Supplies & Materials	2,839,811	3,044,123	3,032,271	0%
Misc Operating Cost	8,447,403	8,754,310	8,782,245	0%
Capital Outlay	-	30,058	22,958	-24%
Transfers Out	4,864,887	8,017,651	4,400,762	-45%
Total Appropriations	\$ 64,066,290	\$ 68,167,404	\$ 69,873,489	3%

The following pie charts presents the total budgeted appropriations for the fiscal years 2022-2023 and 2023-2024 by type of expenditures and with the percentage participation from the total amount.

**2022-2023 General Fund
Adopted Appropriations - \$64,066,290**



**2023-2024 General Fund Proposed Appropriations
\$69,873,489**



		1	2	3	4	5
		Requested FY 2024 BUDGET	Adopted FY 2023 BUDGET	Variance (1-2)	FY 2023 Amended at 3/31/23	Adopted FY 2022 BUDGET
ESTIMATED REVENUES & OTHER RESOURCES						
Estimated Revenues						
Local	Customer Fees & Charges PLUS \$300,000	\$ 27,672,055	\$ 23,575,722	4,096,333	\$ 24,116,757	\$ 22,145,627
Local	Property Tax Rev-Current (@\$629 B)	30,400,840	27,658,745	2,742,095	27,658,745	26,213,250
Local	Property Tax Rev-Delinquent & P&I	100,000	165,000	(65,000)	165,000	315,000
Local	Investment Earnings	1,000,000	105,540	894,460	105,540	50,000
Local	Other Local Revenues	141,000	71,000	70,000	192,000	-
Local	Local Grants	-	-	-	-	-
State	FSP-Compensation	200,000	200,000	-	200,000	370,000
State	TEA Health Ins-Employees	248,000	248,000	-	248,000	-
State	TRS State Matching	3,300,000	3,250,000	50,000	3,250,000	370,000
State	Indirect Cost-State Grants	1,827	727	1,100	727	727
Federal	Indirect Cost-Federal Grants	1,614,098	2,348,098	(734,000)	2,348,098	2,597,786
Local	Transfer In-Choice Partners-Fund 711 PLUS 1,500,000	4,494,669	5,148,872	(654,203)	5,148,872	2,927,240
Total Estimated Revenues:		69,172,489	62,771,704	6,400,785	63,433,739	54,989,630
			*1.5m Fund Balance transfer to GF: Planned for FY23, saved for FY24			
BM APPROPRIATIONS & OTHER USES						
Appropriations						
010	Board of Trustees	\$ 210,130	\$ 207,115	3,015	207,115	\$ 205,723
001	Superintendent's Office	734,108	710,818	23,290	710,818	650,838
012	Assistant Supt -Education and Enrichment	345,199	335,469	9,730	335,469	305,914
005	Center for Safe & Secure Schools	1,106,363	675,581	430,782	966,161	609,734
201	Adult Education Local	529,546	88,486	441,060	88,486	180,103
923	Center for Grant Development	723,272	634,830	88,442	634,830	624,913
924	Research & Evaluation	602,215	681,489	(79,274)	681,489	649,704
301	Center for Educator Success	2,674,464	2,633,730	40,734	2,633,730	2,443,837
094	Chief of Staff	328,763	315,650	13,113	320,650	288,086
920	Education Foundation	200,000	600,000	(400,000)	600,000	513,300
921	Community Development	149,292	120,000	29,292	120,000	-
922	CASE Local	912,527	778,964	133,563	778,964	779,124
050	Business Services \$-400,000	2,225,235	2,003,734	221,501	2,003,734	2,112,144
098	Department Wide	4,306,796	4,351,284	(44,488)	4,396,284	(627,884)
099	Retirement Leave Benefits	200,000	150,000	50,000	150,000	150,000
101	State TEA On Behalf Payments	3,300,000	3,250,000	50,000	3,250,000	3,250,000
102	State TEA Employee Health Ins	248,000	248,000	-	-	-
950	Purchasing Support	919,709	840,294	79,415	840,294	733,452
093	Chief Communication Officer	240,357	233,840	6,517	233,840	208,653
090	Technology Services	4,292,248	4,048,815	243,433	4,048,815	3,936,587
088	Asset Replacement Schedule	-	-	-	-	-
092	Client Engagement	750,064	696,960	53,104	696,960	630,453
925	Communications	1,316,158	1,216,193	99,965	1,216,193	1,123,999
030	Human Resources	1,420,041	1,343,901	76,140	1,343,901	1,115,606
011	Assistant Supt -Academic Support	371,922	358,370	13,552	358,370	333,534
111	School Based Therapy Services	15,395,885	13,938,853	1,457,032	14,389,098	13,118,114
901	Head Start	8,000	8,000	-	8,000	8,000
Special Schools & Service:		-	-	-	-	-
501	Special Schools Administration	971,271	874,967	96,304	911,967	1,008,016
131	AB School-East	6,415,063	5,210,744	1,204,319	5,242,144	4,778,571
132	AB School-West	5,836,483	4,858,757	977,726	4,907,782	4,697,764
800	Fortis Academy	1,661,066	1,597,412	63,654	1,602,212	1,390,600
970	Highpoint-East	4,588,995	4,101,854	487,141	4,137,154	3,603,986
Salary Projections		-	-	-	-	-
086	Facilities-Construction Services	251,680	196,007	55,673	196,007	196,862
954	Records Management Services	2,237,875	2,139,286	98,589	2,139,286	2,065,076
Total Appropriations - Divisions		65,472,727	59,449,403	6,023,324	60,149,753	51,084,809

	Requested FY 2024 BUDGET	Adopted FY 2023 BUDGET	Variance (1-2)	FY 2023 Amended at 3/31/23	Adopted FY 2022 BUDGET
<u>Other Uses</u>					
098 Trans Out-DW - PFC payment Fund 599	3,349,975	2,959,100	390,875	2,959,100	5,717,613
098 Trans Out-DW - Lease QZAB Fund 599	-	-	-	-	451,429
098 Trans Out-DW - PFC Proj 694	-	-	-	1,634,800	648,764
098 Trans Out-Capital Project	-	855,000	(855,000)	1,951,300	5,740,000
098 Trans Out-DW-CASE Fund 288	550,787	550,787	-	550,787	550,787
098 Trans Out-DW-Head Start Fund 205 Barrett Station	-	-	-	-	-
098 Trans Out-DW-Head Start Fund 205 (HS Equity)	500,000	500,000	-	921,664	750,000
Total Other Uses:	4,400,762	4,864,887	(464,125)	8,017,651	13,858,593
Total Appropriations	69,873,489	64,314,290	5,559,199	68,167,404	64,943,402
Difference Revenues / Appropriations	(701,000)	(1,542,586)	841,586	(4,733,665)	(9,953,772)
One Time Costs:					
695 Facilities-Local Construction Division	-	-	-	-	-
Total incl. One Time Appropriations:	-	-	-	-	-
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	\$ (701,000)	\$ (1,542,586)	\$ 841,586	\$ (4,733,665)	\$ (9,953,772)

HARRIS COUNTY DEPARTMENT OF EDUCATION
Revenue Analysis - Customer Fees by Division
For the Fiscal Year Ended August 31, 2024

CUSTOMER FEES	FY2024 Requested Budget	FY2023 Adopted Budget	FY2022 Adopted Budget	Increase / Decrease between original budgets	Amended Budget	Actual to 8/31/22	Amount over/under	% Realized
Business Services	\$ 152,000	\$ 100,000	\$ 80,000	\$ 20,000	\$ 80,000	\$ 164,415	\$ 84,415	206%
Center for Grant Development	900	1,200	1,250	(50)	1,250	120	(1,130)	100%
Center for Safe & Secure Schools	460,000	330,051	300,650	29,401	300,650	268,565	(32,085)	89%
CASE Local	85,500	114,400	85,000	29,400	107,000	112,650	5,650	105%
Facilities-Choice Facility Partners				-			-	0%
Records Management Services	1,973,580	1,918,413	1,800,575	117,838	1,800,575	1,890,422	89,847	105%
Research & Evaluation	79,500	79,500	79,500	-	79,500	79,500	-	100%
School Based Therapy Services	12,016,808	10,898,362	10,396,110	502,252	10,396,110	9,359,728	(1,036,383)	90%
Special Schools:								
AB-East	4,840,488	3,835,621	3,685,621	150,000	3,685,621	3,109,371	(576,251)	84%
AB-West	4,666,979	3,029,205	2,821,329	207,876	2,821,329	2,594,606	(226,723)	92%
Highpoint-East	2,502,150	2,333,500	1,841,146	492,354	1,841,146	1,964,392	123,246	107%
Fortis Academy	209,150	183,124	187,500	(4,376)	187,500	181,797	(5,703)	97%
Special Schools Administration	-	1,000	1,000	-	1,000	-	(1,000)	-
Technology Support Services	-	41,346		41,346			-	0%
Center for Educator Success	685,000	660,000	865,946	(205,946)	961,946	824,599	(137,347)	86%
Total Customer Fees :	\$ 27,672,055	\$ 23,525,722	\$ 22,145,627	\$ 1,380,095	\$ 22,263,627	\$ 20,550,162	\$ (1,713,465)	92%

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
Revenue Analysis - Other Revenue by Type
For the Fiscal Year Ended August 31, 2024

OTHER	FY2024 Requested Budget	FY2023 Adopted Budget	FY2022 Adopted Budget	Increase / Decrease between original budgets	Amended Budget	Actual to 8/31/22	Amount over/under	% Realized
Tax Revenues								
Property Tax Revenues-Current	30,400,840	27,658,745	26,213,250	1,445,495	25,783,250	25,198,781	(584,469)	98%
Property Tax Revenues-Del & P&I	100,000	165,000	315,000	(150,000)	315,000	173,384	(141,616)	55%
Total Tax Revenues	30,500,840	27,823,745	26,528,250	1,295,495	26,098,250	25,372,165	(726,085)	97%
Indirect Costs-Federal	1,614,098	2,348,098	2,790,440	(442,342)	2,790,440	2,078,598	(711,842)	74%
Indirect Cost-Other Grants	1,827	727	-	727	-	727	727	0%
State Matching								
FSP-Compensation	200,000	200,000	370,000	(170,000)	370,000	174,834	(195,166)	47%
TEA Health Ins-Employees	248,000	248,000	-	248,000	-	354,966	354,966	0%
TRS Matching	3,300,000	3,250,000	3,250,000	-	3,250,000	3,019,944	(230,056)	93%
Total State Matching	3,748,000	3,698,000	3,620,000	78,000	3,620,000	3,549,744	(70,256)	98%
Other								
Investment Earnings	1,000,000	105,540	50,000	55,540	50,000	165,034	115,034	330%
Other Local Revenues	141,000	121,000	-	121,000	-	119,186	119,186	0%
Transfers In Choice and Debt	4,494,669	5,148,872	4,054,412	1,094,460	4,364,271	5,028,649	664,378	115%
Total Other Revenues	5,635,669	5,375,412	4,104,412	1,271,000	4,414,271	5,312,869	898,598	120%
Total Estimated Revenues	\$ 41,500,434	\$ 39,245,982	\$ 37,043,102	\$ 2,202,880	\$ 36,922,961	\$ 36,314,102	\$ (608,859)	98%
Total Customer Fees	27,672,055	23,525,722	22,145,627	1,380,095	22,263,627	20,550,162	(1,713,465)	
Total Est. Rev. & Other Resources:	\$ 69,172,489	\$ 62,771,704	\$ 59,188,729	\$ 3,582,975	\$ 59,186,588	\$ 56,864,265	\$ (2,322,323)	

Assumptions:

1. 98% collection rate for tax revenues. Using the estimated tax rate (\$0.0048) and current taxes.
2. Local revenues and grants submitted by divisions.
3. Indirect Costs : Based on FY 23 Grants
4. Decrease of 5% on appraised values

HARRIS COUNTY DEPARTMENT OF EDUCATION
Tax Year 2023 Interim Current Tax Revenue Estimate Updates

EST INTERIM VALUE: HCAD
as of 4.28.23

Property Use Category Recap-Certified To Date -Report:

Taxable value	\$639,406,597,249	
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PLUS: Uncertified Roll Summary Report:

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

Total taxable value, Certified and Uncertified:	<u>\$639,406,597,249</u>	(A)
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Calculate Interim Current Tax Revenue Estimate:

1) (A) divided by 100	\$6,394,065,972	(B)
2) Current Tax Rate	<u>X 0.004900</u>	(C)
3) 2021 Interim Current Tax Revenue Estimate, at 100% Collection Rate, (B) X (C)	<u>\$31,906,389</u>	(D)
4) Interim Tax Rev Estimate @ 99.1% Collection Rate:	<u>\$31,587,628</u>	(E)

**Comparison of Interim Tax Rev Estimate @ 99.1% 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)	\$31,587,628	(E)
--	--------------	-----

LESS: Tax Revenue, Currently Budgeted	<u>\$30,400,840</u>	(F)
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Total Interim Current Tax Revenue Estimate Over/(Under)

Current Tax Revenue, Currently Budgeted, (E) - (F):	<u><u>\$1,186,788</u></u>	
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Harris County Department of Education

Comparative Analysis of Property Values

	Proposed	September	October	November	December	January	February	March	April	May
	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE
Proposed Collections Tax Year 2022	0.004900	0.004900	0.004900	0.004900	0.004900	0.004900	0.004900	0.004900	0.004900	0.004900
Certified Taxable Value per HCAD (\$000)	572,697,080,887	556,358,420,693	571,926,684,638	579,435,866,836	582,659,592,590	583,179,924,155	582,760,645,075	581,897,766,448	579,666,331,159	579,217,348,827
Values under protest or not certified (\$000)	11,687,695,528	29,783,322,908	13,863,982,976	6,078,620,456	2,514,696,764	665,493,569	490,376,755	464,794,595	426,158,136	346,474,070
	584,384,776,415	586,141,743,601	585,790,667,614	585,514,487,292	585,174,289,354	583,845,417,724	583,251,021,830	582,362,561,043	580,092,489,295	579,563,822,897
/ Rate per Taxable \$100	5,843,847,764	5,861,417,436	5,857,906,676	5,855,144,873	5,851,742,894	5,838,454,177	5,832,510,218	5,823,625,610	5,800,924,893	5,795,638,229
X Tax Rate	28,634,854	28,720,945	28,703,743	28,690,210	28,673,540	28,608,425	28,579,300	28,535,765	28,424,532	28,398,627
Estimated collection rate	98.00%	98.00%	98.00%	98.00%	98.00%	98.00%	98.00%	98.00%	98.00%	98.00%
X Estimated Collection Rate	28,062,157	28,146,527	28,129,668	28,116,406	28,100,069	28,036,257	28,007,714	27,965,050	27,856,041	27,830,655
	-	-	-	-	-	-	-	-	-	-
+Delinquent Tax Collections	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
+Special Assessments	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
+ Penalty & Interest	-	-	-	-	-	-	-	-	-	-
Estimated Tax Available Operations:	\$ 28,227,157	\$ 28,311,527	\$ 28,294,668	\$ 28,281,406	\$ 28,265,069	\$ 28,201,257	\$ 28,172,714	\$ 28,130,050	\$ 28,021,041	\$ 27,995,655

Net Gain or Loss on values \$ - \$ 84,370 \$ 67,511 \$ 54,249 \$ 37,912 \$ (25,900) \$ (54,443) \$ (97,107) \$ (206,116) \$ (231,502)



Harris Central Appraisal District

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

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



Office of Chief Appraiser

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

April 28, 2023

Re: 2023 Certified Estimates

Board of Directors

Mike Sullivan, Chairman
Martina Lemond Dixon, Secretary
Al Odom, Assistant Secretary
Ann Harris Bennett, Director
Tax Assessor-Collector, Ex-Officio Director
Jim Robinson, Director
Jonathan Cowen, Director
Kathy Blueford-Daniels, Director

Chief Appraiser

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

Dear Judge Hidalgo:

As required by Texas Tax Code Sec. 26.01(e), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2023. While this estimate is based on information currently available to us, some of the data needed for accuracy is not yet available. For example, in the area of business and industrial personal property, the extended date for property owners to file their annual renditions is May 15, and some will delay their filing an additional 15 days for good cause.

While we have taken our best estimate of potential hearing loss into account, protests for 2023 are in the process of being received and reductions made in the ARB protest hearing process during the next several months could cause a further reduction in value. Also, if fewer protests are filed, your value could possibly be higher.

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

Given these limitations, the estimated 2023 taxable value for the taxing unit identified above is:

\$639,406,597,249

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

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

Sincerely,

Roland Altinger
Chief Appraiser

Harris County
2023 Certified Estimate of Taxable Value



Major Property Category	2022 Taxable Value	Percent Change	Projected 2023 Taxable Value
Residential & Rural Improved	248,030,612,345	10.92%	275,106,006,034
Apartments	62,474,768,045	20.55%	75,315,865,605
Commercial	142,076,488,084	9.97%	156,239,737,990
Vacant Land	14,724,346,221	6.44%	15,672,800,847
Industrial	37,824,135,333	6.91%	40,437,480,491
Utility	7,182,496,077	5.72%	7,593,525,189
Commercial Personal	32,835,515,027	6.17%	34,862,123,014
Industrial Personal	33,342,388,630	-1.56%	32,820,913,672
All Other Property	1,506,438,180	-9.84%	1,358,144,406

Projected 2023 Taxable Value	579,997,187,942	10.24%	639,406,597,249
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Projected 2023 Taxable Value Range

Accuracy +/- 5%	607,436,267,387	To	671,376,927,112
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Report Date: April 28, 2023
 2022 Roll Date: April 14, 2023

HARRIS COUNTY DEPARTMENT OF EDUCATION

Tax Rates *, FY 1969-70 to Current

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

ACTUAL										
Tax Year	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978
Fiscal Year	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79
Equalization Rate	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01
Debt Service Rate	-	-	-	-	-	-	-	-	-	-
Total Tax Rate:	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01

ACTUAL										
Tax Year	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
Fiscal Year	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Equalization Rate	\$ 0.01	\$ 0.01	\$ 0.00450	\$ 0.00420	\$ 0.00420	\$ 0.00300	\$ 0.00300	\$ 0.00310	\$ 0.00310	\$ 0.00329
Debt Service Rate	-	-	-	-	-	-	-	-	-	0.00033
Total Tax Rate:	\$ 0.01	\$ 0.01	\$ 0.0045	\$ 0.0042	\$ 0.0042	\$ 0.0030	\$ 0.00300	\$ 0.00310	\$ 0.00310	\$ 0.00362

ACTUAL										
Tax Year	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Fiscal Year	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99
Equalization Rate	\$ 0.00353	\$ 0.00355	\$ 0.00367	\$ 0.00390	\$ 0.00428	\$ 0.00466	\$ 0.00513	\$ 0.00562	\$ 0.00611	\$ 0.00611
Debt Service Rate	0.00031	0.00029	0.00028	0.00026	-	-	-	-	-	-
Total Tax Rate:	\$ 0.00384	\$ 0.00384	\$ 0.00395	\$ 0.00416	\$ 0.00428	\$ 0.00466	\$ 0.00513	\$ 0.00562	\$ 0.00611	\$ 0.00611

ACTUAL										
Tax Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Fiscal Year	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Equalization Rate	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	0.005853	\$ 0.00584
Debt Service Rate	-	-	-	-	-	-	-	-	-	-
Total Tax Rate:	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	0.005853	\$ 0.00584

ACTUAL										
Tax Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Fiscal Year	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Equalization Rate	\$ 0.00605	\$ 0.006581	\$ 0.006581	\$ 0.006617	\$ 0.006358	\$ 0.005999	\$ 0.005422	\$ 0.005200	\$ 0.005195	\$ 0.005190
Debt Service Rate	-	-	-	-	-	-	-	-	-	-
Total Tax Rate:	\$ 0.00605	\$ 0.0065810	\$ 0.0065810	\$ 0.006617	\$ 0.006358	\$ 0.005999	\$ 0.005422	\$ 0.005200	\$ 0.005195	\$ 0.005190

ACTUAL										
Tax Year	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Fiscal Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Equalization Rate	\$ 0.005000	\$ 0.004993	\$ 0.004990	\$ 0.004900	\$ 0.004800	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Rate	-	-	-	-	-	-	-	-	-	-
Total Tax Rate:	\$ 0.005000	\$ 0.0049930	\$ 0.0049900	\$ 0.004900	\$ 0.004800	\$ -	\$ -	\$ -	\$ -	\$ -

PROPOSED

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FEDERAL & STATE - INDIRECT COST ESTIMATES
 PROPOSED FY24 BUDGET**

Account	Division	Federal and Local Grants	FY 2022-23	FY 2023-24
<u>LOCAL:</u>				
57990000	CES	DCF - Educator Prep & Planning	\$ -	\$ 1,100
57990003	HS	Hogg Foundation	727	727
		Total Local	727	1,827
<u>FEDERAL:</u>				
59990001	AE	Adult Ed Regular - HGAC	194,000	201,000
59990008	AE	Employer Engagement	-	8,000
59990008	AE	Family Math and Literacy		2,800
59990006/0007	HS	Head Start	1,408,116	1,307,500
59990106/0107	HS	Early Head Start	512,373	72,320
59990021	HS	Head Start Covid 19	181,605	-
59990031	HS	Head Start - Disaster Assistance	30,000	-
59990044	CSSS	Stop School Violence	1,004	-
	CASE	TCEQ - Engaging Communities		3,828
59990037	CASE	Case Cycle 11	12,000	10,500
59990023	CASE	Case Cycle 10	9,000	8,150
		Total Federal	2,348,098	1,614,098
Total Indirect Costs Budgeted:			\$ 2,348,825	\$ 1,615,925

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

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
 - County Connection Program
 - Houston Endowment

Center for Safe and Secure Schools (“CSSS”)

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.

JAMS foundation grant where CSSS will develop training for teachers, counselors, school personnel and students in conflict-resolution, and support implementation of these practices.

Center for Educator Success

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
- Local In-Kind Funds for local matching funds
- EHS / HS Teacher Training - Technical Assistance
- Coolwood Land Acquisition Grant
- Coolwood Construction Grant
- USDA Child & Adult Food Program
- COVID19 Grant
- TWC Funds

Harris County Department of Education
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds
For the Fiscal Year August 31, 2024

	Governmental Funds				Proprietary Funds		
	General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Funds	Total
EST. REVENUES & OTHER Sources							
Revenues							
Customer Fees & Charges	\$ 27,672,055	\$ -	\$ -	\$ -	\$ -	\$ 6,896,619	\$ 34,568,674
Property Tax Rev-Current	30,400,840	-	-	-	-	-	30,400,840
Property Tax Rev-Delinquent & P&I	100,000	-	-	-	-	-	100,000
Investment Earnings-HCDE	1,000,000	-	-	-	-	-	1,000,000
Other Local Revenues	141,000	-	-	-	-	-	141,000
Local Grants	-	6,725,413	-	-	-	-	6,725,413
Total Local Revenues:	59,313,895	6,725,413	-	-	-	6,896,619	72,935,927
Facility Support Services	-	-	-	-	6,705,121	-	6,705,121
Workers Compensation	-	-	-	-	450,000	-	450,000
Total Inter-Departmental Revenues:	-	-	-	-	7,155,121	-	7,155,121
State TEA Supplemental Compensation	200,000	-	-	-	-	-	200,000
State TEA Employee Portion Health Ins	248,000	-	-	-	-	-	248,000
State TRS On Behalf Payments	3,300,000	-	-	-	-	-	3,300,000
State Grants	-	-	-	-	-	-	-
Total State Revenues:	3,749,827	-	-	-	-	-	3,749,827
Federal Grants	-	30,696,436	-	-	-	-	30,696,436
Indirect Cost - Federal Grants	1,614,098	-	-	-	-	-	1,614,098
Total Federal Revenues:	1,614,098	30,696,436	-	-	-	-	32,310,534
Total Revenues:	64,677,820	37,421,849	-	-	7,155,121	6,896,619	116,151,409
Other Financing Sources							
Transfers In-							
Fund 711 - Choice Partners	4,494,669	-	-	-	-	-	4,494,669
Fund 697- Capital Projects	-	-	-	-	-	-	-
Fund 288 - CASE After School Partnership	-	550,787	-	-	-	-	550,787
Fund 205 - Head Start	-	500,000	-	-	-	-	500,000
Fund 498 - Star Re-Imagine	-	-	-	-	-	-	-
Fund 599 - Debt Service Payment (PFC)	-	-	3,349,975	-	-	-	3,349,975
Fund 599 - Debt Service Payment (QZAB)	-	-	-	-	-	-	-
Total Transfers In	4,494,669	1,050,787	3,349,975	-	-	-	8,895,431
Bond Issuance-Fund 697 Capital Project	-	-	-	24,000,000	-	-	24,000,000
Total Other Sources:	4,494,669	1,050,787	3,349,975	24,000,000	-	-	32,895,431
Total Revenues & Other Sources:	69,172,489	38,472,636	3,349,975	24,000,000	7,155,121	6,896,619	149,046,840
EXPENDITURES & OTHER USES							
Expenditures							
Board of Trustees	210,130	-	-	-	-	-	210,130
Superintendent's Office	734,108	-	-	-	-	-	734,108
Assistant Supt Education & Enrichment	345,199	-	-	-	-	-	345,199
Center for Safe & Secure Schools	1,106,363	-	-	-	-	-	1,106,363
Adult Ed. Local & (Funds 223, 230, 234, & 38)	529,546	4,586,108	-	-	-	-	5,115,654
Center for Grant Development	723,272	-	-	-	-	-	723,272
Research & Evaluation	602,215	-	-	-	-	-	602,215
Center For Educator Success	2,674,464	97,800	-	-	-	-	2,772,264

Harris County Department of Education
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds
For the Fiscal Year August 31, 2024

	Governmental Funds				Proprietary Funds		Total
	General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Funds	
EXPENDITURES & OTHER USES							
Chief of Staff	328,763	-	-	-	-	-	328,763
Education Foundation	200,000	-	-	-	-	-	200,000
Community Development	149,292	-	-	-	-	-	149,292
CASE Local	912,527	8,392,357	-	-	-	-	9,304,884
Business Services	2,225,235	-	-	-	-	-	2,225,235
Department Wide	4,306,796	-	-	-	-	-	4,306,796
Retirement Leave Benefits	200,000	-	-	-	-	-	200,000
State TEA On Behalf Payments	3,300,000	-	-	-	-	-	3,300,000
State TEA Employee Health Insurance	248,000	-	-	-	-	-	248,000
Purchasing Support	919,709	-	-	-	-	-	919,709
Workers Compensation (Fund 753)	-	-	-	-	450,000	-	450,000
Debt Services (Fund 599)	-	-	3,849,975	-	-	-	3,849,975
Chief Information Officer	240,357	-	-	-	-	-	240,357
Technology Services	4,292,248	-	-	-	-	-	4,292,248
Asset Replacement Schedule	-	-	-	-	-	-	-
Client Engagement	750,064	-	-	-	-	-	750,064
Communication	1,316,158	-	-	-	-	-	1,316,158
Human Resources	1,420,041	-	-	-	-	-	1,420,041
Assistant Supt Academic Support	371,922	-	-	-	-	-	371,922
Therapy Services	15,395,885	-	-	-	-	-	15,395,885
Head Start	8,000	-	-	-	-	-	8,000
Head Start Grant	-	25,396,371	-	-	-	-	25,396,371
Special Schools & Services-							
Special Schools Administration	971,271	-	-	-	-	-	971,271
Academic & Behavior School-East	6,415,063	-	-	-	-	-	6,415,063
Academic & Behavior School-West	5,836,483	-	-	-	-	-	5,836,483
Fortis Academy / Other	1,661,066	-	-	-	-	-	1,661,066
Highpoint East School	4,588,995	-	-	-	-	-	4,588,995
Facilities Support Services							
Facilities-Construction Services	251,680	-	-	17,500,000	-	-	17,751,680
Records Management Services	2,237,875	-	-	-	-	-	2,237,875
Facilities - Choice Partners	-	-	-	-	-	3,901,950	3,901,950
Facilities - Operations	-	-	-	17,994,511	-	-	17,994,511
Facilities and Asset Replacement Schedule	-	-	-	-	-	-	-
Facilities - Local Construction	-	-	-	2,178,565	-	-	2,178,565
Facilities - Internal Service (Fund 799)	-	-	-	-	6,705,121	-	6,705,121
Total Expenditures:	65,472,727	38,472,636	3,849,975	37,673,076	7,155,121	3,901,950	156,525,485
Other Uses							
Transfers Out-							
Fund 199-General Fund	-	-	-	-	-	4,494,669	4,494,669
Fund 288-CASE	550,787	-	-	-	-	-	550,787
Fund 205-Head Start	500,000	-	-	-	-	-	500,000
Fund 599-Debt Service-PFC	3,349,975	-	-	-	-	-	3,349,975
Facilities-Local Construction	-	-	-	-	-	-	-
Fund 697-Capital Projects	-	-	-	-	-	-	-
Total Other Uses:	4,400,762	-	-	-	-	4,494,669	8,895,431
Total Expenditures & Other Uses:	69,873,489	38,472,636	3,849,975	37,673,076	7,155,121	8,396,619	165,420,916
Expenditures from Fund Balance:	(701,000)	-	(500,000)	(13,673,076)	-	(1,500,000)	(16,374,076)
Projected Fund Balance Beginning:	24,541,343	-	\$500,756	13,673,076	1,282,792	1,500,000	41,497,967
Projected Fund Balance Ending:	\$ 23,840,343	\$ -	\$ 756	\$ -	\$ 1,282,792	\$ -	\$ 25,123,891

**New Personnel Requests
Budget Planning FY2024**

General Fund

No.	Division	Pay Grade	Position	Budget Code	Account Code	FTE	Days	Salary	Benefits	Total
1.	Academic and Behavior School East	P2	Behavior Intervention Specialist	19943160199131	61190000	1.00	200	78,200	16,374	94,574
2.	Academic and Behavior School East		Teacher	19941160199131	61190000	6.00	191	407,700	89,241	496,941
3.	Academic and Behavior School West		Teacher	19941160299132	61190000	6.00	191	407,700	89,241	496,941
4.	Academic and Behavior School West	I3	Educational Aide	19941160199131	61290000	6.00	191	212,424	60,642	273,066
5.	Academic and Behavior School West	I3	Educational Aide	19941160299132	61290000	6.00	191	212,424	60,642	273,066
6.	Academic and Behavior School West	O2	Food Service Clerk	19943560299132	61290000	1.00	191	33,314	9,801	43,115
7.	Communications & Creative Services*	A2	Content & Creative Coordinator	19944192599925	61190000	1.00	240	71,429	15,383	86,812
8.	Highpoint School	I3	Educational Aide	19941160799970	61290000	2.00	191	70,808	20,214	91,022
9.	Information Technology Services*	T6	Project Manager	19945309099090	61190000	1.00	240	121,351	22,693	144,044
10.	School-Based Therapy Services	P1	Music Therapist	19942111199111	61190000	0.50	180	31,703	9,565	41,268
11.	School-Based Therapy Services	P3	OT/PT	19942111199111	61190000	6.80	180	550,372	114,070	664,442
12.	School-Based Therapy Services	S7	COTA/PTA	19942111199111	61190000	1.10	180	54,267	18,777	73,044
13.	Facilities (Adult Education)	O1	Custodian	230451672201	61270000	2.50	240	87,793	25,163	112,956
TOTAL						40.90		\$ 2,339,485	\$ 551,806	\$ 2,891,291

* Position will be funded 6 months for FY24

Special Revenue Fund

No.	Division	Pay Grade	Position	Budget Code	Account Code	FTE	Days	Salary	Benefits	Total
1.	Adult Education	A5	Manager	23042167299201	61190000	1.00	240	100,834	19,689	120,523
2.	Adult Education	A2	Instructional Coach	230421672201	61190000	1.00	240	58,303	13,461	71,764
3.	Adult Education	A2	Teacher	230411672201	61180000	3.00	190	138,471	35,046	173,517
4.	Adult Education	S4	Secretary to Director	230421672201	61290000	1.00	240	43,776	11,333	55,109
5.	Adult Education	S3	General Office Clerk	230421672201	61290000	4.00	240	158,440	42,892	201,332
6.	Adult Education	S1	Receptionist	230421672201	61290000	1.00	240	36,576	10,279	46,855
7.	Adult Education	O1	Custodian	230451672201	61270000	2.50	240	87,793	25,163	112,956
8.	Adult Education	I1	Aide	230411672201	61240000	13.00	190	363,311	117,180	480,491
9.	Adult Education	A2	Program Assistant	230411672201	61240000	5.00	5	291,515	67,303	358,818
TOTAL						31.50		\$ 1,279,019	\$ 342,346	\$ 1,621,365

Harris County Department of Education
Business Office
Fiscal Year 2023-2024 Division Budget Presentations Schedule



Time		Monday, May 1, 2023	Tuesday, May 2, 2023	Wednesday, May 3, 2023	Thursday, May 4, 2023
9:00 AM	9:15 AM				
9:15 AM	9:30 AM				
9:30 AM	9:45 AM				
9:45 AM	10:00 AM				
10:00 AM	10:15 AM				
10:15 AM	10:30 AM				
10:30 AM	10:45 AM				
10:45 AM	11:00 AM				Facilities Maintenance and Const.
11:00 AM	11:15 AM				Break
11:15 AM	11:30 AM	Introduction	Therapy		Choice
11:30 AM	11:45 AM		Assit. Supert. Academic		
11:45 AM	12:00 PM	Chief of Staff			
12:00 PM	12:15 PM	EFHC	Assit. Supert. Education		Lunch Choice (25)
12:15 PM	12:30 PM	Community Development			
12:30 PM	12:45 PM	LUNCH - CASE	Lunch / Head Start (25)		Records Management
12:45 PM	1:00 PM	HR			
1:00 PM	1:15 PM	HR			Special Schools
1:15 PM	1:30 PM		CES		
1:30 PM	1:45 PM	Chief Comm Officer			AB West
1:45 PM	2:00 PM	Technology	CSSS (Safe)		AB East
2:00 PM	2:15 PM				HP East
2:15 PM	2:30 PM	Communications	Adult Ed		
2:30 PM	2:45 PM				
2:45 PM	3:00 PM	Break	Break		
3:00 PM	3:15 PM	Client Engagement	Research & Eval		Fortis Academy
3:15 PM	3:30 PM				
3:30 PM	3:45 PM	Business/Purchasing	Grants		
3:45 PM	4:00 PM				
Time		Monday, May 8, 2023	Tuesday, May 9, 2023	Wednesday, May 10, 2023	Thursday, May 11, 2023
9:00 AM	9:15 AM				
9:15 AM	9:30 AM				
9:30 AM	9:45 AM				
9:45 AM	10:00 AM				
10:00 AM	10:15 AM				
10:15 AM	10:30 AM				
10:30 AM	10:45 AM				
10:45 AM	11:00 AM				
11:00 AM	11:15 AM	Open for New changes			
11:15 AM	11:30 AM				
11:30 AM	11:45 AM	Closing Budget Review			
11:45 AM	12:00 PM				
12:00 PM	12:15 PM	Lunch			
12:15 PM	12:30 PM				
12:30 PM	12:45 PM				
12:45 PM	1:00 PM				
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3:00 PM	3:15 PM				
3:15 PM	3:30 PM				
3:30 PM	3:45 PM				
3:45 PM	4:00 PM				

Harris County Department of Education - Head Start Program Information

Actual year end numbers					
Fiscal year	HS & EHS/CCP Federal Revenues Received (grant) (includes USDA)	HS & EHS/CCP In-Kind Received	Indirect cost received By General Fund	Transfer out to Head Start	Net Amount
2008-2009	10,076,417	3,434,162	766,805	307,047	459,758
2009-2010	10,738,581	3,611,530	867,753		867,753
2010-2011	10,563,316	5,508,518	888,622	348,168	540,454
2011-2012	10,680,477	3,740,319	971,432	270,742	700,690
2012-2013	10,990,972	3,330,655	1,002,035	156,916	845,119
2013-2014	10,479,514	3,094,260	907,747	-	907,747
2014-2015 (1)	13,033,884	3,329,942	1,106,299	-	1,106,299
2015-2016 (1)	12,589,128	3,531,533	1,064,252	288,206	776,046
2016-2017 (1)	13,509,846	3,928,677	1,179,589	-	1,179,589
2017-2018	14,547,018	3,827,982	1,300,550	569,000	731,550
2018-2019	14,771,310	4,380,807	1,446,099	129,688	1,316,412
2019-2020	11,943,713	4,305,738	1,563,692	610,298	953,394
2019-2020 Covid	304,375	-	36,082	-	36,082
2020-2021	13,716,057	4,270,642	1,661,760	155,780	1,505,980
2020-2021 Covid	513,791		61,667		61,667
2021-2022	15,091,816	3,758,918	1,741,057	178,335	1,562,722
	\$ 173,550,216	\$ 54,053,684	\$ 16,565,440	\$ 3,014,180	\$ 13,551,260

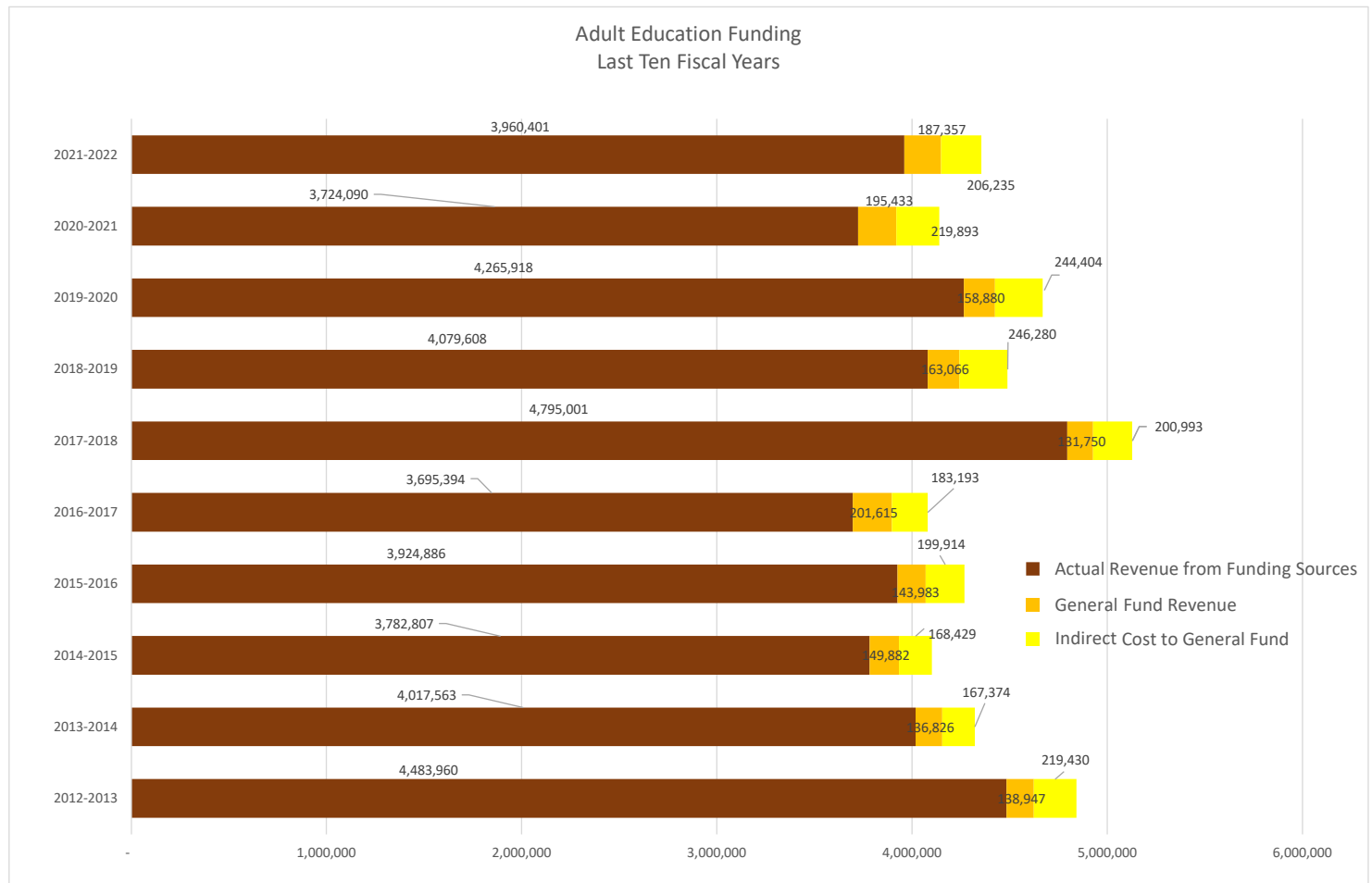
(1) Early Head Start included beginning FY15

2022-2023	\$ 19,886,727	\$ 4,659,247	\$ 1,822,728	\$ 600,000	\$ 1,222,728
BUDGET					
posted on HCDE website (Note: this is an overlap of grant years)					

Based on Projected NOGA Grant 22-23					
	Funds 205 & 206 Head Start	Funds 205 & 206 Head Start	Funds 215 & 216 EHS/CCP	Funds 215 & 216 EHS/CCP	Total Grants
Budget Period	1/9/22 - 12/31/22	1/1/23 - 12/31/23	1/9/22 - 12/31/22	1/1/23 - 12/31/23	
Direct Costs	\$ 3,619,411	\$ 11,850,000	\$ 14,741	\$ 4,402,575	\$ 19,886,727
Indirect Costs	447,214	931,598	1,106	442,810	\$ 1,822,728
Total Budget	\$ 4,066,625	\$ 12,781,598	\$ 15,847	\$ 4,845,385	\$ 21,709,455
Note: Data for the grant includes netting out grant years for Calendar Year 2022					

Based on Projected NOGA Grant 23-24					
	Funds 205 & 206 Head Start	Funds 205 & 206 Head Start	Funds 215 & 216 EHS/CCP	Funds 215 & 216 EHS/CCP	Total Grants
Budget Period	1/9/23 - 12/31/23	1/1/24 - 12/31/24	1/9/23 - 12/31/23	1/1/24 - 12/31/24	
Direct Costs	\$ 4,295,516	\$ 12,750,000	\$ 157,000	\$ 4,552,575	\$ 21,755,091
Indirect Costs	530,840	1,668,210	19,402	595,659	\$ 2,814,111
Total Budget	\$ 4,826,355	\$ 14,418,210	\$ 176,402	\$ 5,148,234	\$ 24,569,201
Transfer-out to HS In-Kind				500,000.00 5,438,772.67	
	FY 2022 - 2023		FY 2023-2024		
Construction Funds	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost	
Land Acquisition	\$ 136,150	\$ -	\$ 136,150	\$ -	Fy 23- 24 based on Projections
Construction	\$ 7,408,308	\$ 4,602	\$ 4,655,000	\$ -	

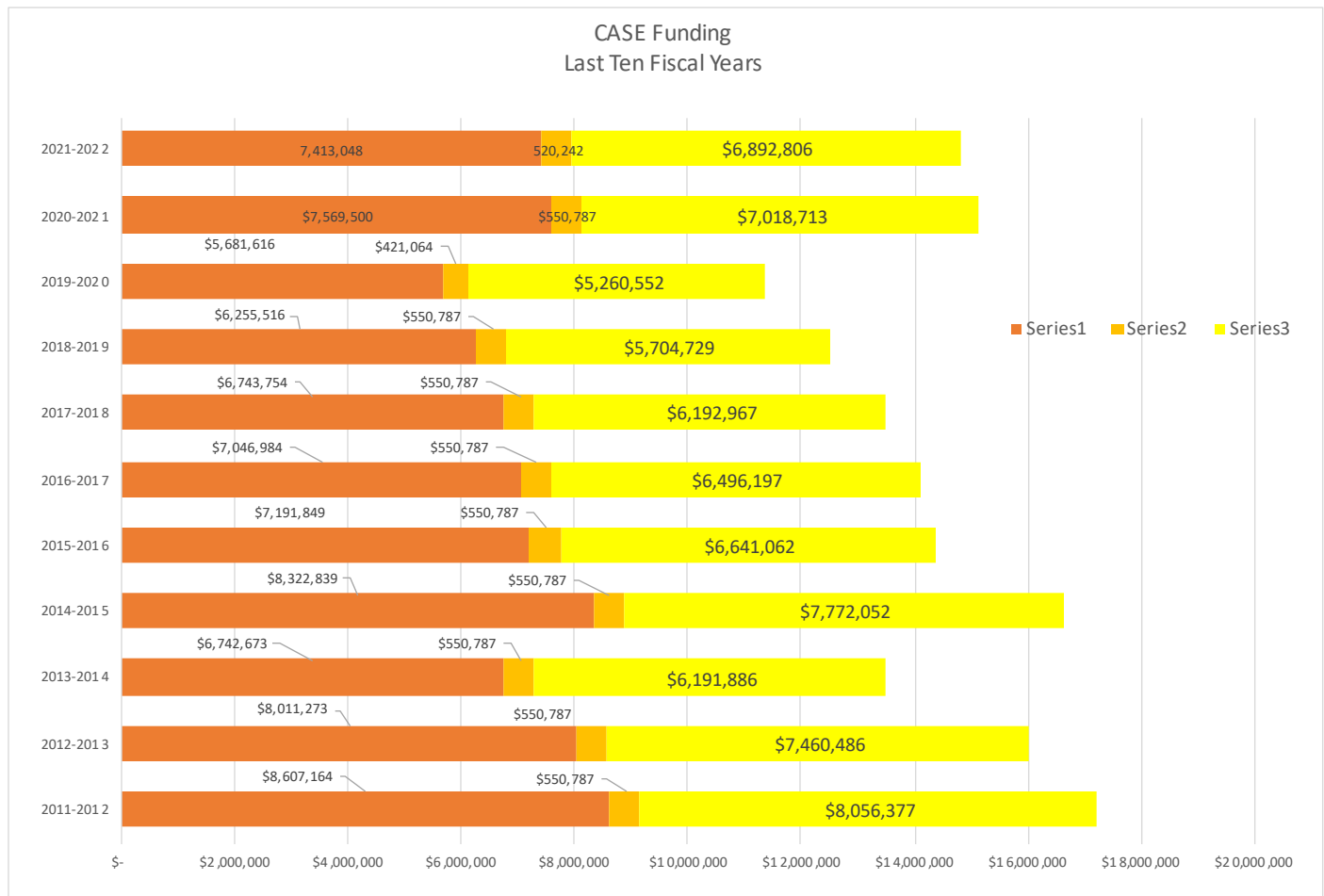
Harris County Department of Education Adult Education Funding



Fiscal Year	Actual Revenue	General Fund Revenue	Indirect Cost to General Fund	Actual Revenue from Funding Sources	Net amount (IC less GF)
2010-2011	4,373,264	144,467	205,191	4,373,264	60,724
2011-2012	4,357,565	134,897	180,232	4,357,565	45,335
2012-2013	4,483,960	138,947	219,430	4,483,960	80,483
2013-2014	4,017,563	136,826	167,374	4,017,563	30,548
2014-2015	3,782,807	149,882	168,429	3,782,807	18,547
2015-2016	3,924,886	143,983	199,914	3,924,886	55,931
2016-2017	3,695,394	201,615	183,193	3,695,394	(18,422)
2017-2018	4,795,001	131,750	200,993	4,795,001	69,243
2018-2019	4,079,608	163,066	246,280	4,079,608	83,214
2019-2020	4,265,918	158,880	244,404	4,265,918	85,524
2020-2021	3,724,090	195,433	219,893	3,724,090	24,460
2021-2022	3,960,401	187,357	206,235	3,960,401	18,878
	\$ 49,460,456	\$ 1,887,102	\$ 2,441,568	\$ 49,460,456	\$ 554,465

Fiscal Year	Budgeted Revenue	Budgeted General Fund Revenue	Budgeted Indirect Cost to General Fund	Projected Revenue	Net amount (IC less GF)
2022-2023	4,918,525	88,486	194,000	4,918,525	105,514

Harris County Department of Education CASE Funding



Fiscal Year	Actual Revenue	Transfer In - CASE	Actual Revenue from Funding Sources
2009-2010	8,659,064	857,348	7,801,716
2010-2011	7,923,875	550,787	7,373,088
2011-2012	8,607,164	550,787	8,056,377
2012-2013	8,011,273	550,787	7,460,486
2013-2014	6,742,673	550,787	6,191,886
2014-2015	8,322,839	550,787	7,772,052
2015-2016	7,191,849	550,787	6,641,062
2016-2017	7,046,984	550,787	6,496,197
2017-2018	6,743,754	550,787	6,192,967
2018-2019	6,255,516	550,787	5,704,729
2019-2020	5,681,616	421,064	5,260,552
2020-2021	7,569,500	550,787	7,018,713
2021-2022	7,413,048	520,242	6,892,806
	\$ 88,756,107	\$ 7,306,524	\$ 88,862,631

Fiscal Year	Budgeted Revenue	Transfer In - CASE	Projected Revenue
2022-2023	\$ 8,601,367	\$ 550,787	\$ 8,050,580



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

	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013
Revenues	6,548,390	\$ 7,155,400	\$ 5,765,629	\$ 7,810,288	\$ 6,095,162	\$ 4,112,435	\$ 4,512,080	\$ 3,602,008	\$ 2,860,512	\$ 2,573,669
Expenditures	2,271,547	2,361,650	2,031,354	2,037,973	1,872,435	1,800,910	1,888,373	1,712,335	1,614,159	1,642,815
Profit/Loss	4,276,843	4,793,750	3,734,275	5,772,316	4,222,727	2,311,526	2,623,707	1,889,673	1,246,352	930,854
Operating Margin Ratio	65%	67%	65%	74%	69%	56%	58%	52%	44%	36%



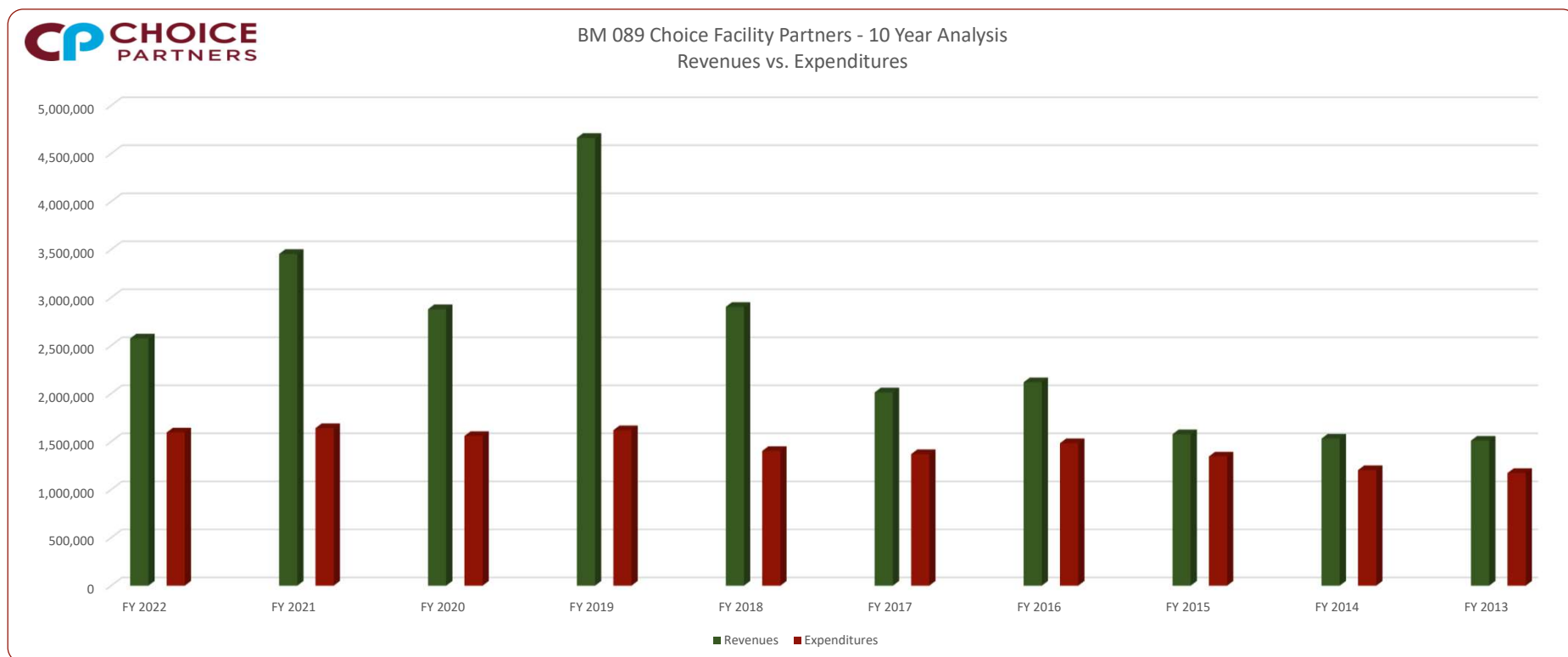
**CHOICE Partners-Operating Margin
10 Year Analysis**





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

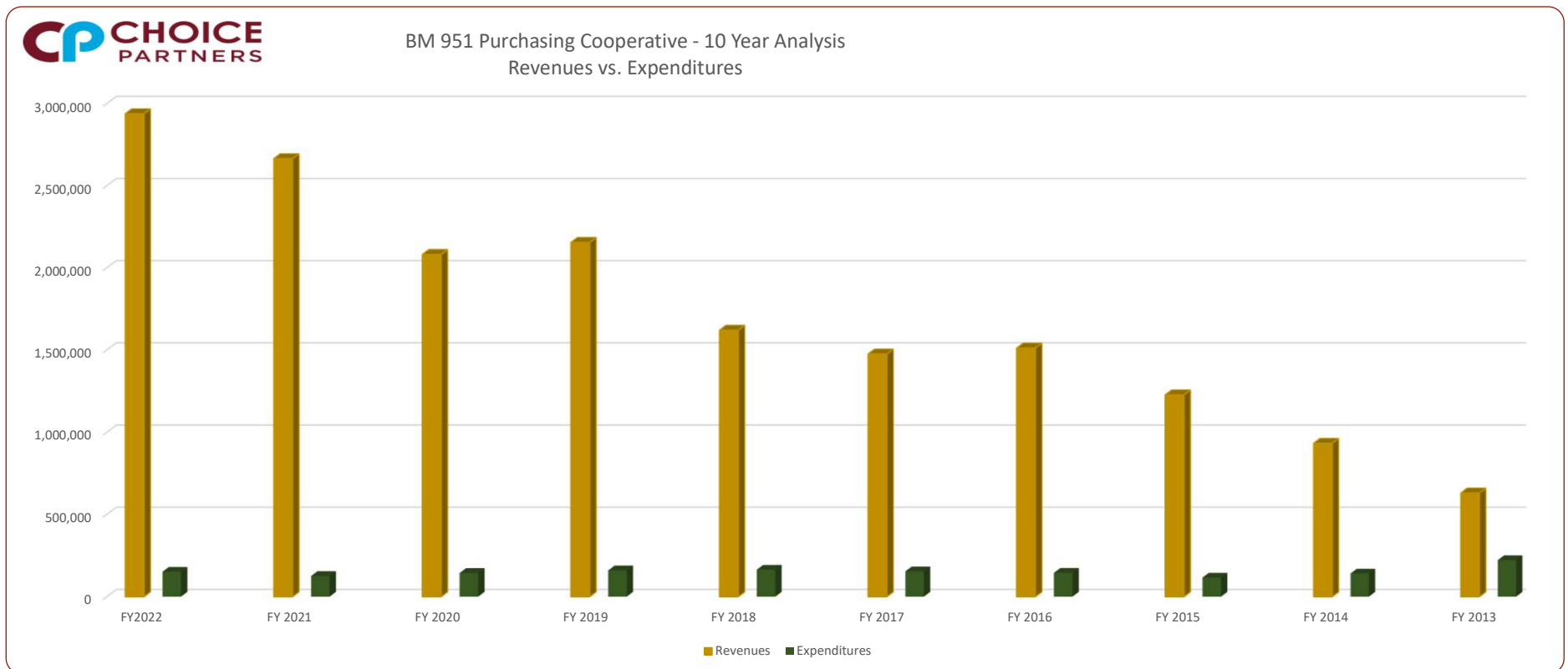
	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013
Revenues	\$ 2,573,689	\$ 3,453,905	\$ 2,878,346	\$ 4,662,941	\$ 2,902,819	\$ 2,012,429	\$ 2,117,318	\$ 1,576,917	\$ 1,530,889	\$ 1,510,108
Expenditures	1,594,652	1,640,364	1,558,117	1,618,141	1,402,596	1,368,996	1,483,292	1,345,055	1,203,330	1,172,350
Profit/(Loss)	\$ 979,037	\$ 1,813,541	\$ 1,320,229	\$ 3,044,799	\$ 1,500,224	\$ 643,433	\$ 634,027	\$ 231,862	\$ 327,559	\$ 337,758
Operating Margin Ratio	38%	53%	46%	65%	52%	32%	30%	15%	21%	22%





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

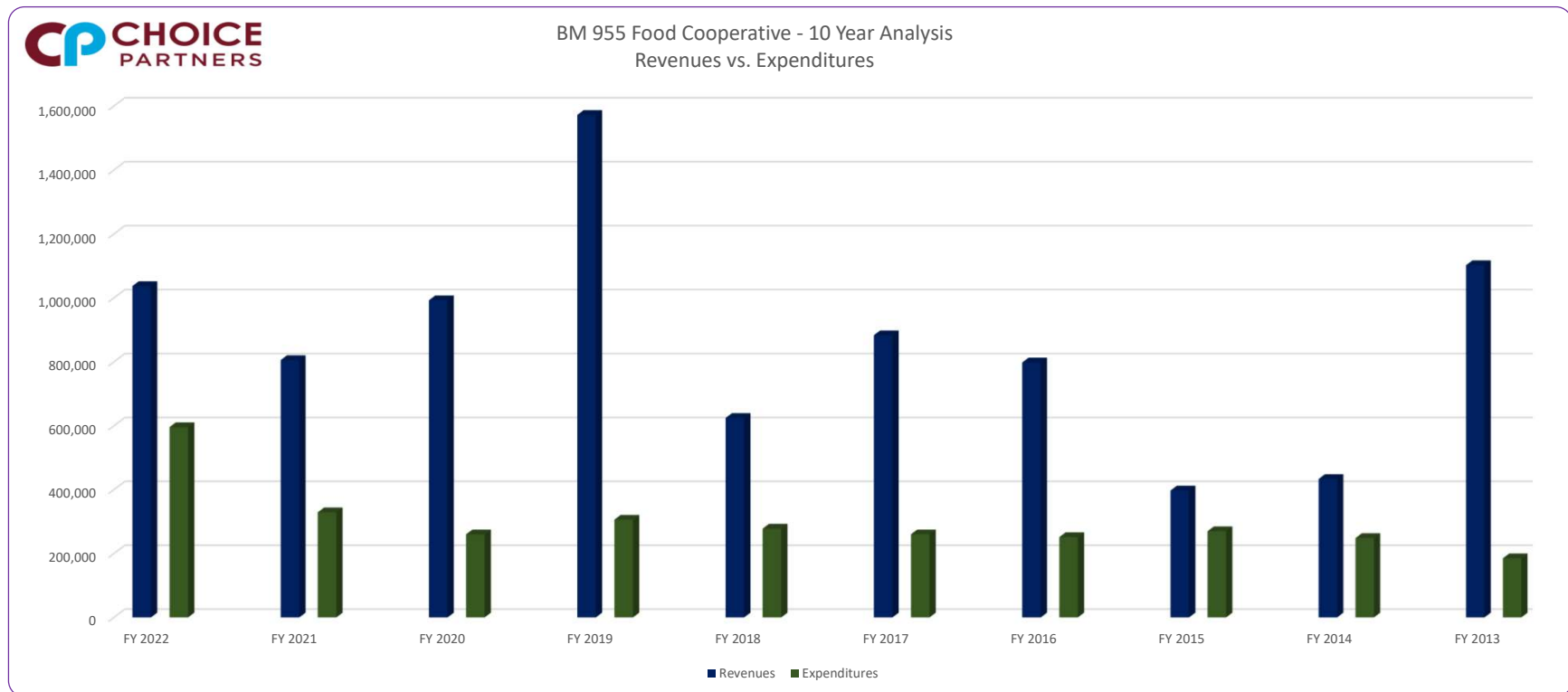
	FY2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013
Revenues	\$ 2,937,475	\$ 2,664,270	\$ 2,081,414	\$ 2,154,427	\$ 1,620,038	\$ 1,475,367	\$ 1,511,279	\$ 1,226,785	\$ 932,274	\$ 630,021
Expenditures	151,581	125,456	143,951	159,642	163,761	153,878	144,760	115,886	140,737	221,903
Profit/Loss	\$ 2,785,894	\$ 2,538,813	\$ 1,937,463	\$ 1,994,785	\$ 1,456,277	\$ 1,321,489	\$ 1,366,519	\$ 1,110,899	\$ 791,537	\$ 408,118
Operating Margin Ratio	95%	95%	93%	93%	90%	90%	90%	91%	85%	65%





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

	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013
Revenues	\$ 1,037,225	\$ 805,869	\$ 992,920	\$ 1,572,304	\$ 624,639	\$ 883,482	\$ 798,306	\$ 397,349	\$ 433,540	\$ 1,102,374
Expenditures	595,829	329,285	260,189	306,078	278,036	260,321	251,394	270,093	248,561	185,266
Profit/Loss	\$ 441,396	\$ 476,584	\$ 732,731	\$ 1,266,226	\$ 346,603	\$ 623,161	\$ 546,912	\$ 127,256	\$ 184,978	\$ 917,107
Operating Margin Ratio	43%	59%	74%	81%	55%	71%	69%	32%	43%	83%





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Division Section

DIVISION SECTION

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

Each division includes the actual historical values from fiscal year 2017-2018, through fiscal year 2021-2022. For Fiscal year 2022-2023, the sixth column shows the amended budget as of March 31, 2023.

The final column includes the requested budget for fiscal year 2023-2024.

Clarifying note: Center for Educator Success is a new division merged from all sub-divisions of The Teaching and Learning Center along with the division for Education Certification & Professional Advancement. Since fiscal year 2022-2023 was the first to show this new division with merged activities, historical data for the purpose of this presentation are compiled from each of the merged divisions' subledgers.

At the bottom of each chart, the respective ratios are included:

Performance Ratio:

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

Sustainability ratio:

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

HARRIS COUNTY DEPARTMENT OF EDUCATION **Budget Trend Analysis for Fiscal Year 2023-2024**

Board of Trustees

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 128,396	\$ 177,758	\$ 164,110	\$ 198,143	\$ 203,357	\$ 207,115	\$ 210,130
128,396	177,758	164,110	198,143	203,357	207,115	210,130

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
18,310	47,875	55,992	57,525	62,815	64,975	69,422
49,506	67,771	53,865	30,300	54,513	32,012	30,262
21,045	17,805	19,223	27,450	6,307	12,138	22,888
19,520	20,141	11,762	57,930	53,561	71,530	62,530
108,381	153,592	140,842	173,205	177,196	180,655	185,102

EXPENDITURES - Facilities

6487 - Facilities Support Charges

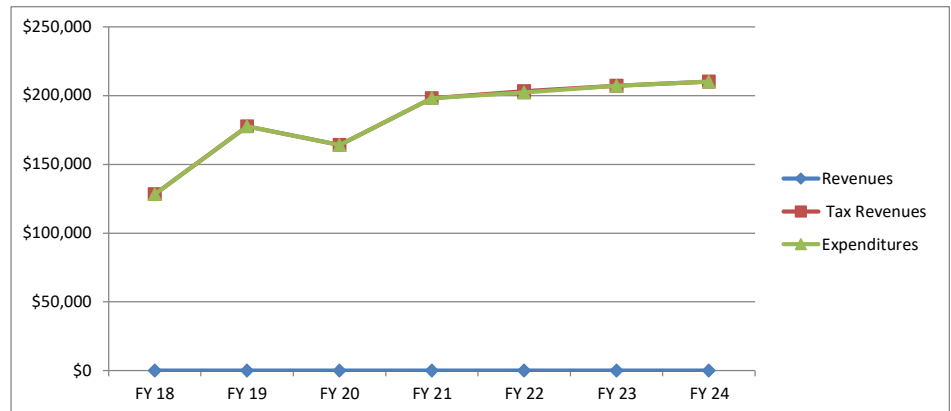
Total **EXPENDITURES**:

20,015	24,166	23,268	24,938	25,059	26,460	25,028
\$ 128,396	\$ 177,758	\$ 164,110	\$ 198,143	\$ 202,255	\$ 207,115	\$ 210,130

Sustainability Ratio

Local Property Taxes / Expenditures

100% 100% 100% 100% 101% 100% 100%



HARRIS COUNTY DEPARTMENT OF EDUCATION **Budget Trend Analysis for Fiscal Year 2023-2024**

Superintendent's Office

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 445,967	\$ 443,458	\$ 513,513	\$ 558,927	\$ 655,535	\$ 710,818	\$ 734,108
445,967	443,458	513,513	558,927	655,535	710,818	734,108

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
341,339	390,864	423,843	480,961	570,932	595,730	619,729
70,363	16,154	53,798	47,043	44,238	48,207	49,257
3,550	6,878	7,290	8,793	4,550	11,970	11,970
16,049	14,396	21,282	15,102	24,513	41,814	28,124
431,301	428,292	506,213	551,899	644,233	697,721	709,080

EXPENDITURES - Facilities

6487 - Facilities Support Charges

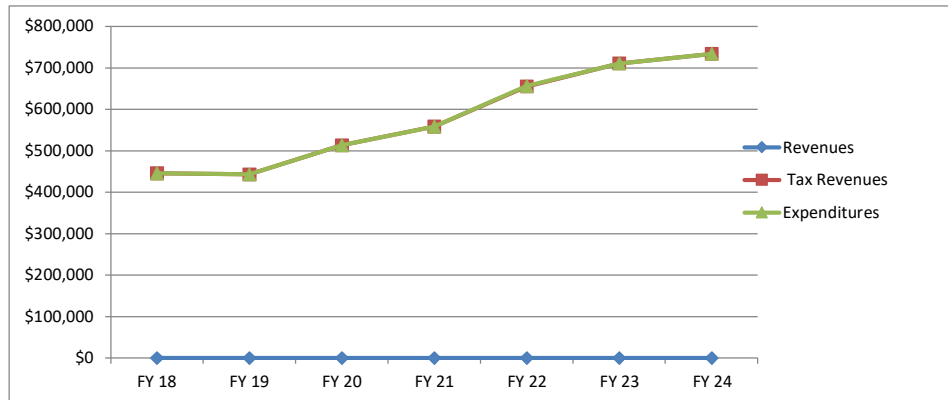
Total **EXPENDITURES**:

14,666	15,166	7,300	7,028	12,404	13,097	25,028
\$ 445,967	\$ 443,458	\$ 513,513	\$ 558,927	\$ 656,637	\$ 710,818	\$ 734,108

Sustainability Ratio

Local Property Taxes / Expenditures

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



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Assistant Superintendent Education & Enrichment

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 266,334	\$ 276,140	284,388	\$ 248,001	307,577	335,469	345,199
266,334	276,140	284,388	248,001	307,577	335,469	345,199

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
240,131	250,906	221,681	268,423	273,833	300,735	310,823
2,039	1,965	724	1,580	2,135	1,929	1,919
2,913	4,049	6,604	6,824	6,032	3,567	3,967
23,918	21,423	13,171	10,127	19,308	22,619	22,229
269,001	278,343	242,180	286,954	301,308	328,850	338,938

EXPENDITURES - Facilities

6487 - Facilities Support Charges

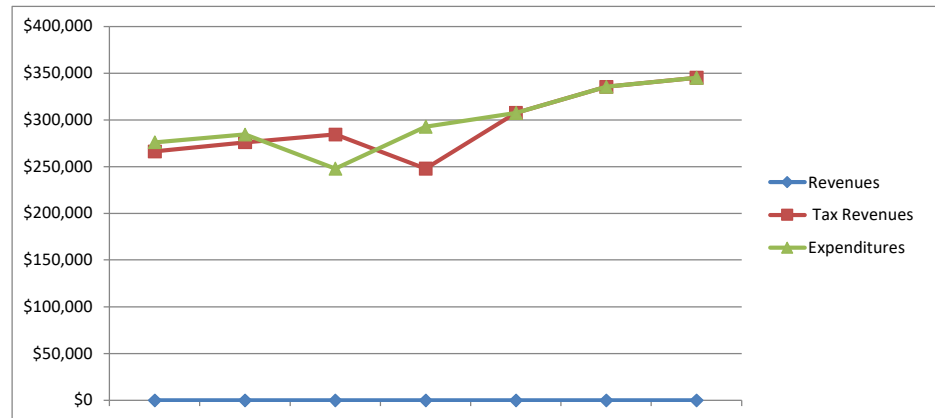
Total **EXPENDITURES**:

7,139	6,045	5,821	5,962	6,269	6,619	6,261
\$ 276,140	\$ 284,388	\$ 248,001	\$ 292,916	\$ 307,577	\$ 335,469	\$ 345,199

Sustainability Ratio

Local Property Taxes / Expenditures

96% 97% 115% 85% 100% 100% 100%



HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Adult Education-Local

REVENUES

REVENUES - Local, State, and Federal

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
5740 - Local Revenue-Other	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5890 - State Rev-Shared Services	18,647	73,509	-	-	-	-	-
5990 - Federal Revenue - Indirect Costs	182,468	58,241	163,066	141,992	184,653	88,486	211,800
	201,615	131,750	163,066	141,992	184,653	88,486	211,800

REVENUES - Tax Revenues

5710 - Local Property Taxes	-	-	-	16,888	2,704	-	317,746
Total REVENUES:	201,615	131,750	163,066	158,880	187,357	88,486	529,546

EXPENDITURES

EXPENDITURES before Facilities

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
6100 - Payroll Expenditures	64,576	3,616	-	-	438	-	-
6200 - Contracted Services	1,852	1,500	4,454	9,993	5,338	2,079	1,054
6300 - Supplies & Materials	3,450	3,212	6,094	3,415	7,789	3,450	4,614
6400 - Other Operating Costs	5,643	5,282	8,717	7,009	24,670	22,771	21,032
	75,521	13,610	19,264	20,417	38,235	28,300	26,700

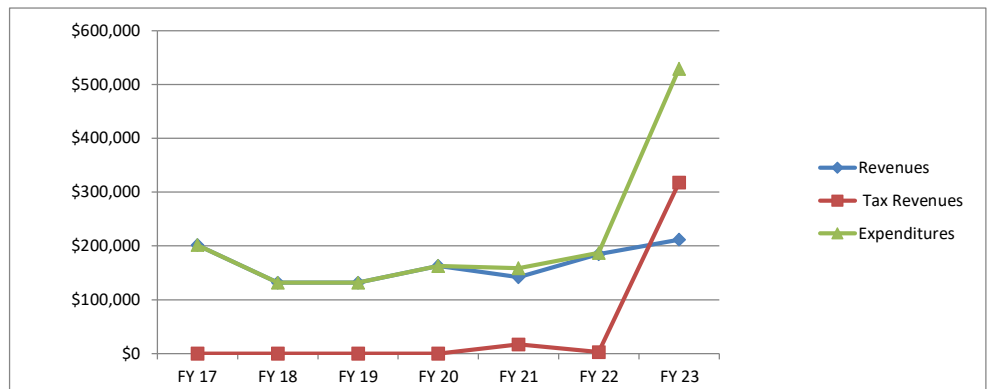
EXPENDITURES - Facilities

6487 - Facilities Support Charges	126,094	118,140	143,802	138,462	149,122	60,186	502,846
Total EXPENDITURES:	\$ 201,615	\$ 131,750	\$ 163,066	\$ 158,879	\$ 187,357	\$ 88,486	\$ 529,546

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

100% 100% 100% 89% 99% 100% 40%



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

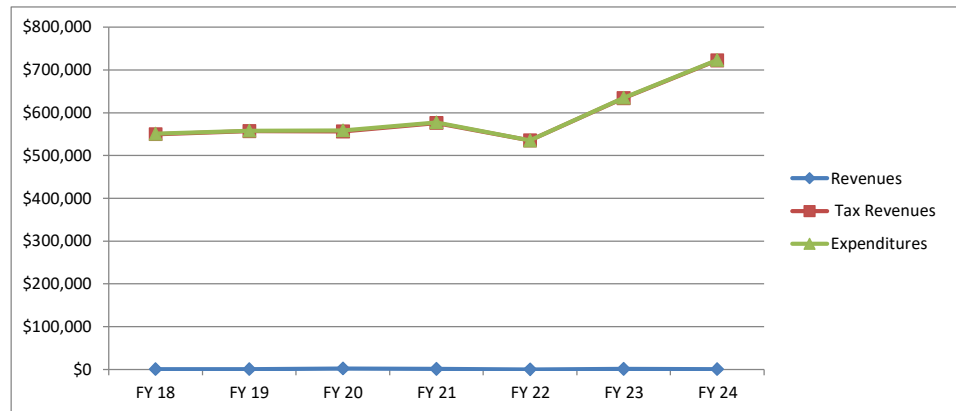
Center for Grant Development

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Other Entities	\$ 840	\$ 865	\$ 2,495	\$ 1,515	\$ 120	\$ 1,200	\$ 900
	840	865	2,495	1,515	120	1,200	900
REVENUES - Tax Revenues							
5710 - Local Property Taxes	550,078	557,303	556,210	575,638	535,106	633,630	722,372
Total REVENUES :	550,918	558,168	558,705	577,153	535,226	634,830	723,272

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	492,569	503,170	511,571	538,614	500,076	576,636	669,620
6200 - Contracted Services	2,104	2,430	2,475	2,679	4,092	9,127	11,400
6300 - Supplies & Materials	18,657	15,406	22,033	17,849	11,351	14,200	14,375
6400 - Other Operating Costs	10,998	9,667	11,548	7,344	8,218	22,736	16,402
	524,328	530,673	547,626	566,486	523,737	622,699	711,797
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	26,590	27,495	11,079	10,667	11,489	12,131	11,475
Total EXPENDITURES :	\$ 550,918	\$ 558,168	\$ 558,705	\$ 577,153	\$ 535,226	\$ 634,830	\$ 723,272

Sustainability Ratio

Local Property Taxes / Total Expenditures	100%	100%	100%	100%	100%	100%	100%
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HARRIS COUNTY DEPARTMENT OF EDUCATION **Budget Trend Analysis for Fiscal Year 2023-2024**

Research & Evaluation

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 2,002	\$ 79,249	\$ 80,786	\$ 91,499	\$ 79,500	\$ 79,500	\$ 79,500
2,002	79,249	80,786	91,499	79,500	79,500	79,500

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

567,921	511,201	479,371	514,230	463,103	601,989	522,715
569,923	590,450	560,157	605,729	542,603	681,489	602,215

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
530,571	508,065	559,560	537,520	490,170	622,662	527,831
2,861	423	242	422	1,479	2,014	2,100
25,324	22,534	27,605	31,781	26,396	33,039	44,389
11,647	21,657	11,121	5,878	16,806	15,586	20,150
570,403	552,679	598,528	575,601	534,851	673,301	594,470

EXPENDITURES - Facilities

6487 - Facilities Support Charges

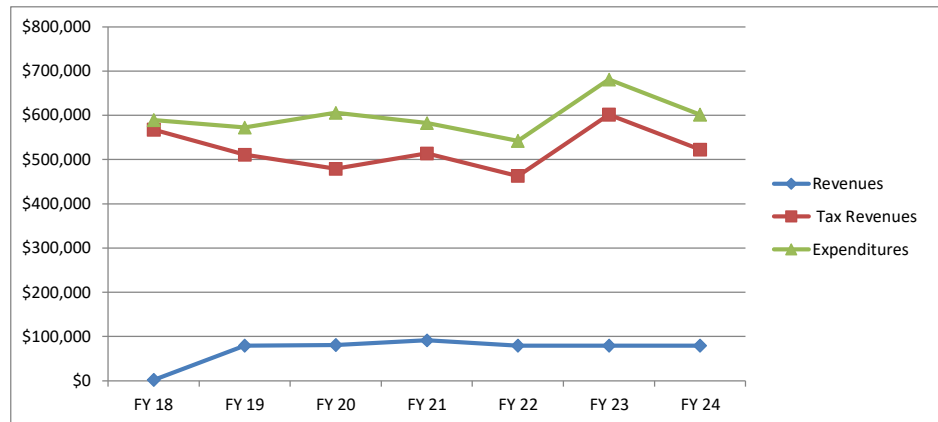
Total **EXPENDITURES**:

19,387	20,047	7,478	7,200	7,752	8,188	7,745
\$ 589,790	\$ 572,726	\$ 606,006	\$ 582,801	\$ 542,603	\$ 681,489	\$ 602,215

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

0% 14% 13% 16% 15% 12% 13%



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Center Safe & Secure Schools

REVENUES

REVENUES - Local, State, and Federal

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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 502,661 \$ 187,830 \$ 229,396 \$ 273,802 \$ 268,565 \$ 620,631 \$ 460,000							
-							
502,661 187,830 229,396 273,802 268,565 620,631 460,000							
144,432 270,679 302,502 389,396 278,795 345,530 646,363							
Total REVENUES: 647,093 458,509 531,898 663,198 547,359 966,161 1,106,363							

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 - Capital Assets

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
365,476 399,760 390,003 363,307 359,766 690,486 826,147							
46,653 43,585 210,432 125,819 128,389 149,350 141,850							
12,736 30,326 18,032 15,063 5,669 49,175 54,550							
23,082 41,718 28,835 28,438 38,833 61,625 63,750							
- - - - - - -							
447,947 515,389 647,302 532,626 532,656 950,636 1,086,297							
10,213 10,562 16,509 15,896 14,704 15,525 20,066							
Total EXPENDITURES: \$ 458,160 \$ 525,951 \$ 663,811 \$ 548,522 \$ 547,359 \$ 966,161 \$ 1,106,363							

EXPENDITURES - Facilities

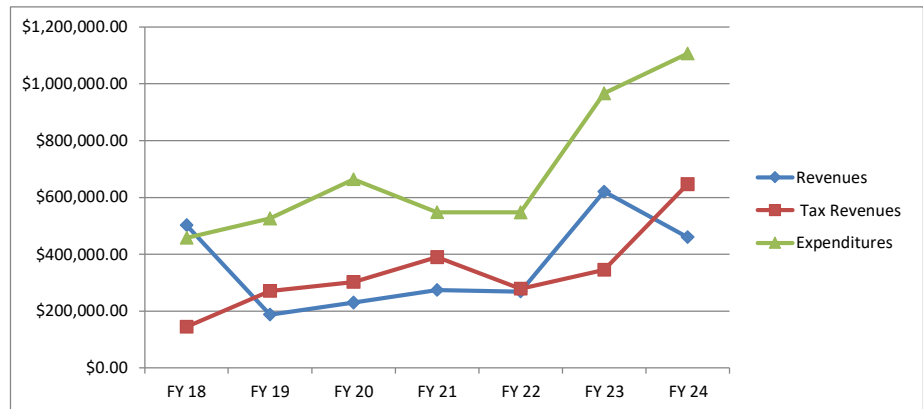
6487 - Facilities Support Charges

Total EXPENDITURES:

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

110% 36% 35% 50% 49% 64% 42%



HARRIS COUNTY DEPARTMENT OF EDUCATION Budget Trend Analysis for Fiscal Year 2023-2024

Center for Educator Success

(Historical data compiled from TLC & ECA ledgers)

REVENUES

REVENUES - Local, State, and Federal

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
5720 - Local Rev-Schl Districts	\$ 918,874	\$ 1,401,402	\$ 918,490	\$ 764,247	\$ 767,710	\$ 650,000	\$ 650,000
5730 - Local Rev-Other Entities	\$ 42,373	\$ 38,830	\$ 24,412	\$ 34,931	\$ 51,889	\$ 10,000	\$ 35,000
5740 - Local Revenue-Other	\$ 2,430	\$ 2,205	\$ 5,500	\$ 5,000	\$ 5,000	\$ -	\$ -
	963,677	1,442,437	948,402	804,178	824,599	660,000	685,000

REVENUES - Tax Revenues

5710 - Local Property Taxes	1,161,228	884,116	1,418,953	1,295,829	1,167,001	1,973,730	1,989,464
Total REVENUES:	2,124,905	2,326,553	2,367,355	2,100,007	1,991,599	2,633,730	2,674,464

EXPENDITURES

EXPENDITURES before Facilities

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
6100 - Payroll Expenditures	\$ 1,509,268	\$ 1,488,834	\$ 1,683,448	\$ 1,608,617	1,411,898	1,766,247	1,813,175
6200 - Contracted Services	\$ 306,689	\$ 442,740	\$ 312,340	\$ 235,806	149,315	368,556	370,056
6300 - Supplies & Materials	\$ 75,056	\$ 100,723	\$ 95,241	\$ 100,450	106,678	167,402	109,198
6400 - Other Operating Costs	\$ 142,807	\$ 149,751	\$ 200,250	\$ 83,388	109,885	261,627	323,831
	2,033,820	2,182,048	2,291,279	2,028,261	1,777,776	2,563,832	2,616,260

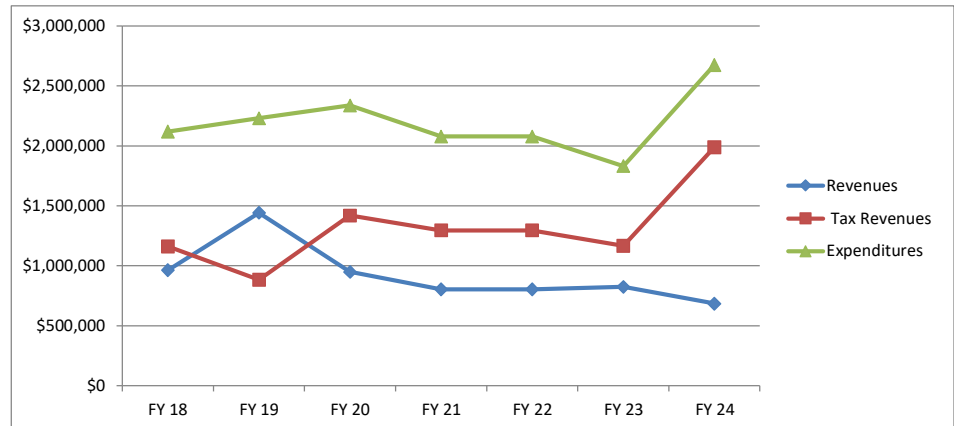
EXPENDITURES - Facilities

6487 - Facilities Support Charges	\$ 85,174	\$ 47,651	\$ 46,008	\$ 49,177	54,452	69,898	58,204
Total EXPENDITURES:	\$ 2,118,994	\$ 2,229,699	\$ 2,337,287	\$ 2,077,438	\$ 1,832,228	\$ 2,633,730	\$ 2,674,464

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

45% 65% 41% 39% 45% 25% 26%



HARRIS COUNTY DEPARTMENT OF EDUCATION Budget Trend Analysis for Fiscal Year 2023-2024

Chief of Staff

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 289,057	\$ 239,430	\$ 269,039	\$ 273,568	\$ 276,166	\$ 320,650	\$ 328,763
289,057	239,430	269,039	273,568	276,166	320,650	328,763

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
234,208	223,555	250,734	263,066	268,364	304,476	317,969
47,112	10,778	457	915	915	220	220
2,885	1,296	7,912	1,289	729	1,495	1,495
2,196	1,055	5,209	3,747	1,257	9,284	4,184
286,401	236,684	264,312	269,017	271,265	315,475	323,868

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total EXPENDITURES:

2,656	2,746	4,727	4,551	4,901	5,175	4,895
\$ 289,057	\$ 239,430	\$ 269,039	\$ 273,568	\$ 276,166	\$ 320,650	\$ 328,763

Sustainability Ratio

Local Property Taxes / Expenditures

100%

100%

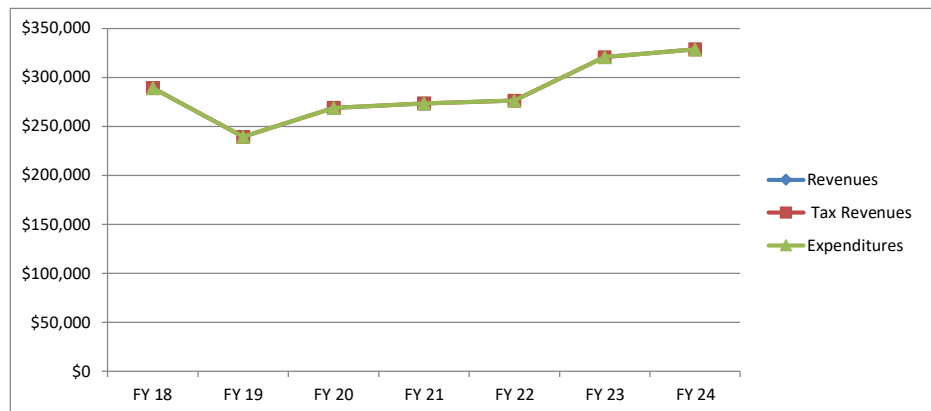
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HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Education Foundation

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ -	\$ -	\$ -	\$ -	\$ 412,000	\$ 600,000	\$ 200,000
-	-	-	-	412,000	600,000	200,000

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
-	-	-	-	-	-	-
-	-	-	8,772	407,074	450,000	50,000
-	-	500,600	200,000	101,300	150,000	150,000
-	-	-	1,772	-	-	-
-	-	500,600	210,544	508,374	600,000	200,000

EXPENDITURES - Facilities

6487 - Facilities Support Charges

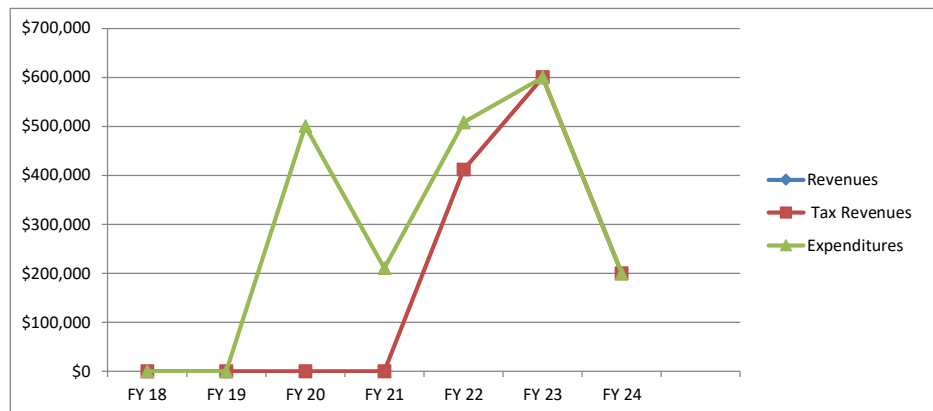
Total **EXPENDITURES**:

-	-	-	-	-	-	-
\$ -	\$ -	\$ 500,600	\$ 210,544	\$ 508,374	\$ 600,000	\$ 200,000

Sustainability Ratio

Local Property Taxes / Expenditures

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



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Community Development

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 149,292
-	-	-	-	-	120,000	149,292

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

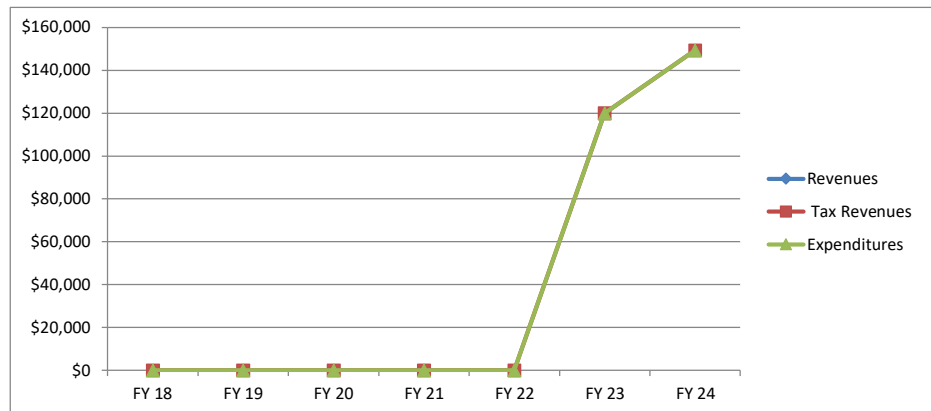
Total **EXPENDITURES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
-	-	-	-	-	105,000	132,691
-	-	-	-	-	-	-
-	-	-	-	-	8,000	6,000
-	-	-	-	-	7,000	9,000
-	-	-	-	-	120,000	147,691
-	-	-	-	-	-	1,601
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 149,292

Sustainability Ratio

Local Property Taxes / Expenditures

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



HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

CASE Local

REVENUES

REVENUES - Local, State, and Federal

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
5720 - Local Rev-Schl Districts	\$ 8,685	\$ 89,994	\$ 87,566	\$ 83,400	\$ 109,250	\$ 112,400	\$ 83,500
5730 - Local Rev-Ecobot	-	-	7,182	160	3,400	2,000	2,000
5740 - Local Revenue-Other	1,053	-	2,445	-	-	-	-
5790 - Local Rev-Local Grants	-	-	-	-	-	-	-
	9,738	89,994	97,192	83,560	112,650	114,400	85,500

REVENUES - Tax Revenues

5710 - Local Property Taxes	263,799	582,112	596,828	676,334	603,130	664,564	827,027
Total REVENUES:	273,537	672,106	694,020	759,894	715,780	778,964	912,527

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures	78,303	214,479	255,726	316,116	303,691	341,194	342,524
6200 - Contracted Services	74,188	248,307	283,121	295,263	279,740	314,798	321,872
6300 - Supplies & Materials	32,910	51,484	53,516	41,140	37,407	17,902	19,668
6400 - Other Operating Costs	88,136	157,836	101,656	107,376	94,942	105,070	96,230
	273,537	672,106	694,020	759,895	715,780	778,964	780,294

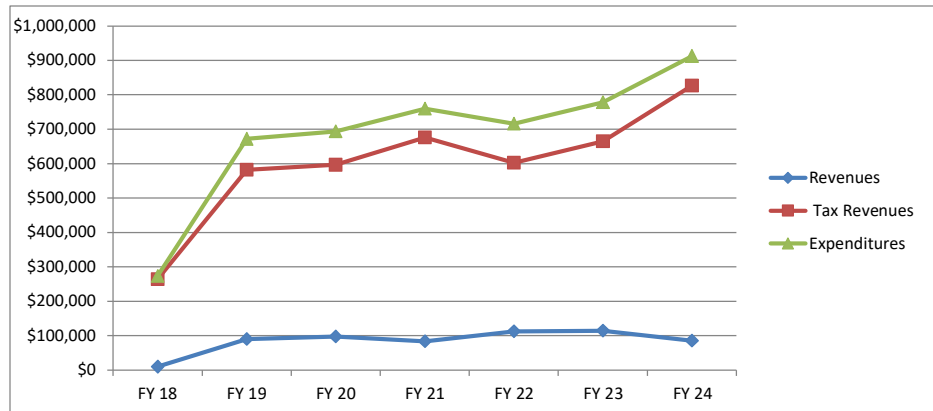
EXPENDITURES - Facilities

6487 - Facilities Support Charges	-	-	-	-	-	-	132,233
Total EXPENDITURES:	\$ 273,537	\$ 672,106	\$ 694,020	\$ 759,895	\$ 715,780	\$ 778,964	\$ 912,527

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

4% 13% 14% 11% 16% 15% 9%



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Facilities Support Services

REVENUES

REVENUES - Local, State, and Federal

5790 - Local Revenue

Total **REVENUES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
4,762,985	4,870,172	5,106,152	4,957,533	5,603,310	5,918,339	6,705,121
\$ 4,762,985	\$ 4,870,172	\$ 5,106,152	\$ 4,957,533	\$ 5,603,310	\$ 5,918,339	\$ 6,705,121

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

6600 - Capital Assets

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
2,437,532	2,464,963	2,631,243	2,762,315	2,961,052	2,983,712	3,229,741
1,551,258	1,696,516	1,505,222	1,870,777	1,582,300	1,978,834	2,088,378
427,287	441,044	271,732	307,357	472,544	317,549	168,900
454,095	471,864	539,728	662,861	674,167	817,397	1,206,302
-	31,764	9,608	-	7,890	11,800	11,800
4,870,172	5,106,152	4,957,533	5,603,310	5,697,952	6,109,292	6,705,121

EXPENDITURES - Facilities

6487 - Facilities Support Charges

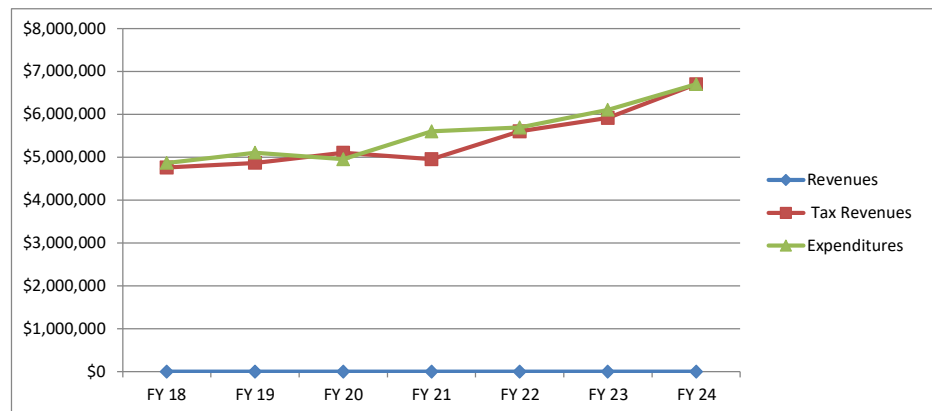
Total **EXPENDITURES**:

-	-	-	-	-	-	-
\$ 4,870,172	\$ 5,106,152	\$ 4,957,533	\$ 5,603,310	\$ 5,697,952	\$ 6,109,292	\$ 6,705,121

Sustainability Ratio

Local Revenue / Expenditures

98% 95% 103% 88% 98% 97% 100%



Harris County Department of Education
Facility Charges FY2024

Floor	Division	Division Code	Square Footage	Cost per Square Footage	Allocated Facility Costs
6300: 1st Floor	1st Floor Total Square Footage		19,350		
	Business	050	3,932	\$ 8.38	\$ 32,958
	Human Resources	030	2,299	\$ 8.38	\$ 19,270
	Facilities Support	098	432	\$ 8.38	\$ 3,621
	Technology 1st Floor Server Room	090	612	\$ 8.38	\$ 5,130
	Conference Rooms	098	2,880	\$ 8.38	\$ 24,140
	Storage (Facilities)	098	240	\$ 8.38	\$ 2,012
	Common (Lobby, Breakroom, RR, Garage Lobby, Corridors)	098	8,955	\$ 8.38	\$ 75,060
6300: 2nd Floor	2nd Floor Total Square Footage		17,046		
	Chief Communication Officer	093	368	\$ 8.38	\$ 3,085
	Communications	925	2,344	\$ 8.38	\$ 19,647
	Purchasing	950	2,940	\$ 8.38	\$ 24,643
	Technology 2nd Floor only	090	5,435	\$ 8.38	\$ 45,556
	Storage (Facilities)	098	264	\$ 8.38	\$ 2,213
	Common (Lobby, Breakroom, RR, Corridors)	098	5,695	\$ 8.38	\$ 47,735
6300: 3rd Floor	3rd Floor Total Square Footage		16,569		
	Center for Educator Success	301	4,944	\$ 8.38	\$ 41,440
	Head Start (including storage in lobby)	901	4,260	\$ 8.38	\$ 35,707
	Meeting Rooms (Common)	098	600	\$ 8.38	\$ 5,029
	Facilities Office	098	221	\$ 8.38	\$ 1,852
	Therapy Conference Room	111	300	\$ 8.38	\$ 2,515
	Business Service (Storage Room)	050	352	\$ 8.38	\$ 2,950
	Storage (Facilities)	098	48	\$ 8.38	\$ 402
	Privacy Area (Human Resource)	030	256	\$ 8.38	\$ 2,146
	Business Conference Room	050	300	\$ 8.38	\$ 2,515
	Common (Lobby, Breakroom, RR, Corridors)	098	5,288	\$ 8.38	\$ 44,323
6300: 4th Floor	4th Floor Total Square Footage		16,569		
	Asst Supt Academic Support	011	583	\$ 8.38	\$ 4,887
	Asst Supt Education & Enrichment	012	747	\$ 8.38	\$ 6,261
	Schools Division	501	990	\$ 8.38	\$ 8,298
	Head Start 4th Floor	901	2,200	\$ 8.38	\$ 18,440
	Superintendent's Office	001	902	\$ 8.38	\$ 7,560
	Board Conference Room (Next to Sup. Office)	010	413	\$ 8.38	\$ 3,462
	Board of Trustees	010	2,456	\$ 8.38	\$ 20,586
	Center for Grants Development	923	1,369	\$ 8.38	\$ 11,475
	Community Development	921	191	\$ 8.38	\$ 1,601
	Chief of Staff	094	584	\$ 8.38	\$ 4,895
	Board Secretary (Board Of Trustees)	010	117	\$ 8.38	\$ 981
	Storage (Facilities)	098	68	\$ 8.38	\$ 570
	Common (Lobby, Breakroom, RR, Corridors)	098	5,949	\$ 8.38	\$ 49,864
	Total Common Space (all floors)		26,487		
	TOTAL 6300 Irvington		69,534		\$ 582,826



Harris County Department of Education Facility Charges FY2024

Floor	Division	Division Code	Square Footage	Cost per Square Footage	Allocated Facility Costs
NPO: 1st Floor	Records Management (Warehouse)	954	123,200	\$ 6.00	\$ 739,200
	Records Management (Office)	954	3,200	\$ 8.38	\$ 26,822
	CASE	922	7,840	\$ 8.38	\$ 65,714
	Conference Rooms	098	7,200	\$ 8.38	\$ 60,350
	Facilities Support (Warehouse)	098	22,500	\$ 8.38	\$ 188,592
	Facilities Support (Office)	098	400	\$ 8.38	\$ 3,353
NPO: 2nd Floor	Adult Ed	201	7,192	\$ 8.38	\$ 60,283
	Superintendent's Office/Human Resource Satalite	001	576	\$ 8.38	\$ 4,828
	Facilities Support (JP: Office, Conference, Storage)	083	5,332	\$ 8.38	\$ 44,692
	Facilities Support (Rich, Laura, Javier)	098	2,351	\$ 8.38	\$ 19,706
	Facilities- Construction	086	608	\$ 8.38	\$ 5,096
	Choice Partners	711	8,153	\$ 8.38	\$ 68,337
	Center for Safe Schools	005	2,394	\$ 8.38	\$ 20,066
	Client Engagement	092	881	\$ 8.38	\$ 7,384
	Therapy Services	111	8,160	\$ 8.38	\$ 68,396
	CASE	922	7,936	\$ 8.38	\$ 66,519
	Research & Evaluation	924	924	\$ 8.38	\$ 7,745
	Technology (Help Desk)	098	192	\$ 8.38	\$ 1,609
	Head Start	901	108	\$ 8.38	\$ 905
	Vacant 2nd Floor	098	36,720	\$ 8.38	\$ 307,783
	Common (All floors)	098	126,733	\$ 8.38	\$ 1,355,709
	Total Occupied SF		245,867		\$ 3,123,090
	Total NPO		372,600		

	New Adult Ed Center	New SF	52800	201	52,800	\$ 8.38	\$ 442,563
	Fortis Academy			800	20,057	\$ 8.38	\$ 168,115
	Highpoint East High School			970	27,280	\$ 8.38	\$ 228,658
	Highpoint East Middle School			970	18,000	\$ 8.38	\$ 150,874
	New Highpoint East Middle School	New SF	21212	970	21,212	\$ 8.38	\$ 177,797
	ABS East (3,567 common)			131	39,850	\$ 8.38	\$ 334,018
	New ABS East	New SF	43000	131	43,000	\$ 8.38	\$ 360,421
	ABS West (1,596 common)			098	21,251	\$ 8.38	\$ 178,123
	New ABS West			132	47,970	\$ 8.38	\$ 402,079
	600 Crosstimbers Records			098	18,000	\$ 8.38	\$ 150,874
	600 Crosstimbers Print Shop			098	16,500	\$ 8.38	\$ 138,301
	619 King St	Vacant bldg	1410	098	-	\$ 8.38	\$ -
	6311 Irvington			098	8,400	\$ 8.38	\$ 70,408
	3813 Caplin St			098	16,500	\$ 8.38	\$ 138,301
	Science Lab (Reid St)			301	2,000	\$ 8.38	\$ 16,764
	709 Melbourne	Storage Warehouse	Existing SF	901	5,000	\$ 8.38	\$ 41,909
	Coolwood Head Start		New SF		-	\$ 8.38	\$ -
	LaPorte Head Start		Acutal Gross Area SF	7516	-	\$ 8.38	\$ -
	Total Other Buildings				357,820		\$ 2,999,205
	TOTAL ALL BUILDINGS				799,954		\$ 6,705,121
	Facility Charges Budgeted FY24				6,705,121		
	Total Square Feet				799,954		
	Cost per Sq. Ft.				8.38		

* Information updated by field verification, scaling from architectural drawings or Google maps, and/or comparing to current HCAD data.
Cost per Sq. Ft. Yearly square footage charges were not verified by Facilities

Rich Vela, Executive Director

Joe Carreon, Construction Director

HARRIS COUNTY DEPARTMENT OF EDUCATION Budget Trend Analysis for Fiscal Year 2023-2024

Choice Partners

REVENUES

REVENUES - Local, State, and Federal

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
5720 - Local Rev-Schl Districts	\$ 5,117,297	\$ 8,349,972	\$ 5,921,174	\$ 6,924,043	\$ 7,544,790	\$ 7,427,809	\$ 6,894,251
5740 - Local Revenue-Other	30,200	39,700	31,506		32,000	32,000	32,000
Total REVENUES:	5,147,497	8,389,672	5,952,680	6,924,043	7,576,790	7,459,809	6,926,251

EXPENDITURES

EXPENDITURES before Facilities

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
6100 - Payroll Expenditures	1,205,699	1,370,380	1,438,371	1,677,946	1,591,964	1,741,160	1,856,513
6200 - Contracted Services	344,062	367,292	264,157	505,190	382,624	716,800	706,050
6300 - Supplies & Materials	61,506	50,917	43,561	190,690	52,607	146,570	97,120
6400 - Other Operating Costs	166,685	229,291	135,423	359,220	455,169	1,135,497	1,173,930
6600 - Capital Assets	-	-	17,261	-	-	-	-
8900 - Other Uses	2,803,104	5,805,811	3,490,423	2,927,240	5,028,649	3,648,872	4,494,669
	4,581,056	7,823,691	5,389,196	5,660,286	7,511,013	7,388,899	8,328,282

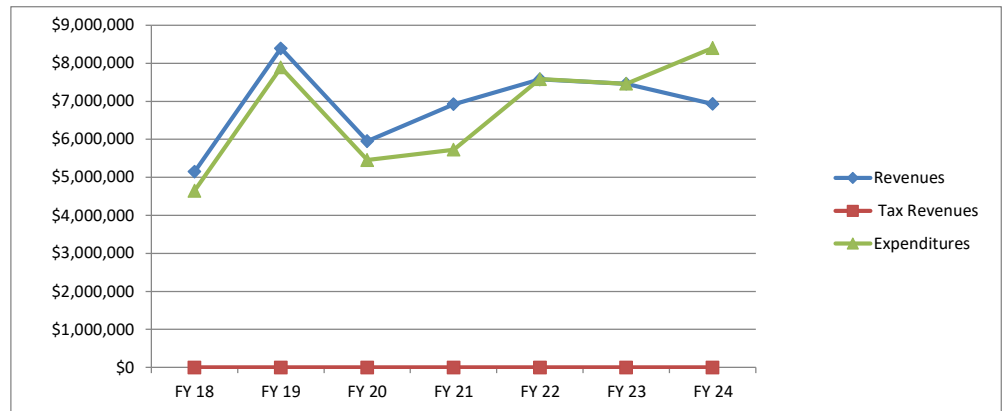
EXPENDITURES - Facilities

6487 - Facilities Support Charges	66,441	65,981	63,485	68,094	69,652	70,910	68,337
Total EXPENDITURES:	\$ 4,647,497	\$ 7,889,672	\$ 5,452,681	\$ 5,728,380	\$ 7,580,665	\$ 7,459,809	\$ 8,396,619

Performance Ratio*

*Total Transfer to General Fund / Total Revenue

54% 69% 59% 42% 66% 49% 65%



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Facility - Construction Services

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 192,282	\$ 224,436	\$ 166,604	\$ 163,761	\$ 164,603	\$ 196,007	\$ 251,680
192,282	224,436	166,604	163,761	164,603	196,007	251,680

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
185,352	171,592	159,978	156,552	156,003	169,519	225,484
3,996	3,022	2,031	2,131	1,975	2,000	5,000
-	-	930	-	1,523	3,000	3,900
-	2,429	548	-	-	16,100	12,200
189,348	177,044	163,487	158,683	159,501	190,619	246,584

EXPENDITURES - Facilities

6487 - Facilities Support Charges

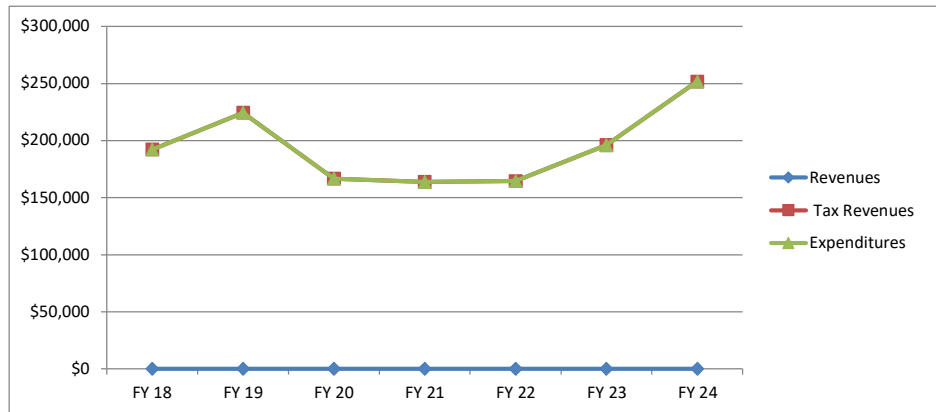
Total **EXPENDITURES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
2,934	47,392	3,117	5,078	5,102	5,388	5,096
\$ 192,282	\$ 224,436	\$ 166,604	\$ 163,761	\$ 164,603	\$ 196,007	\$ 251,680

Sustainability Ratio

Local Property Taxes / Expenditures

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



HARRIS COUNTY DEPARTMENT OF EDUCATION **Budget Trend Analysis for Fiscal Year 2023-2024**

Facility Support Local Construction

(Capital Project Fund 695)

REVENUES

REVENUES - Local, State, and Federal

5615 - Transfer In

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ -	\$ 232,493	\$ 405,614	\$ 756,317	\$ 1,821,705	\$ 1,951,300	\$ -
-	232,493	405,614	756,317	1,821,705	1,951,300	-

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

-	-	-	-	-	-	-
-	232,493	405,614	756,317	1,821,705	1,951,300	-

EXPENDITURES

EXPENDITURES before Facilities

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

6600 - Capital Assets

Total **EXPENDITURES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
-	-	25,364	66,138	154,104	17,075	-
-	2,235	7,536	-	6,899	15,125	-
-	-	372,714	690,179	-	-	-
315,515	230,258	-	-	9,672	3,959,815	2,178,565
\$ 315,515	\$ 232,493	\$ 405,614	\$ 756,317	\$ 170,675	\$ 3,992,015	\$ 2,178,565

Sustainability Ratio

Local Property Taxes / Expenditures

100% Support Division by General Fund

100%

100%

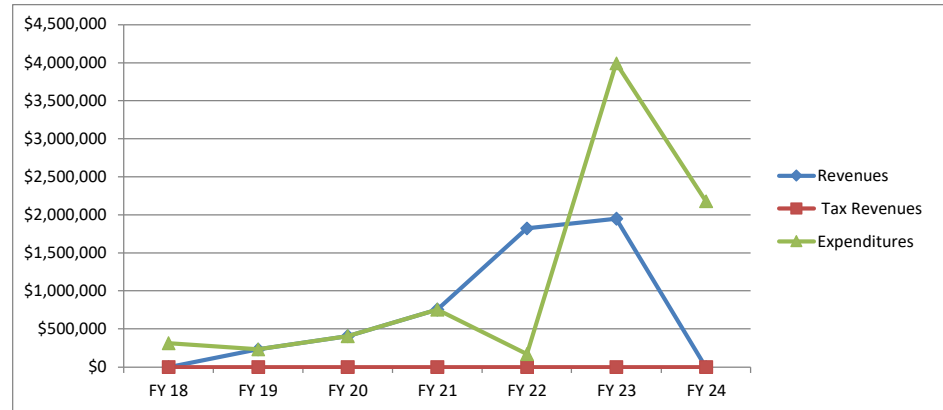
100%

100%

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100%

100%



HARRIS COUNTY DEPARTMENT OF EDUCATION **Budget Trend Analysis for Fiscal Year 2023-2024**

Records Mgmt. Services

REVENUES

REVENUES - Local, State, and Federal

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
5720 - Local Rev-Schl Districts	\$ 1,809,087	\$ 1,619,412	\$ 1,803,988	\$ 1,732,472	\$ 1,835,581	\$ 1,848,413	\$ 1,973,580
5615 - Transfer In - Choice	-	174,136	-	-	-	-	-
5740 - Local Revenue-Other	85,684	68,270	64,796	49,118	54,841	70,000	70,000
	1,894,771	1,861,817	1,868,784	1,781,591	1,890,422	1,918,413	2,043,580

REVENUES - Tax Revenues

5710 - Local Property Taxes	-	55,524	-	94,072	79,056	220,873	194,295
Total REVENUES:	1,894,771	1,917,341	1,868,784	1,875,662	1,969,478	2,139,286	2,237,875

EXPENDITURES

EXPENDITURES before Facilities

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
6100 - Payroll Expenditures	765,299	808,152	862,935	873,159	881,977	991,580	1,041,103
6200 - Contracted Services	231,431	184,532	77,933	118,364	177,282	166,670	189,000
6300 - Supplies & Materials	141,228	131,172	146,381	138,799	156,962	198,880	234,750
6400 - Other Operating Costs	1,521	17,804	1,328	808	262	7,500	7,000
6600 - Capital Assets	17,806	-	-	12,600	-	7,100	-
	1,157,285	1,141,661	1,088,577	1,143,729	1,216,483	1,371,730	1,471,853

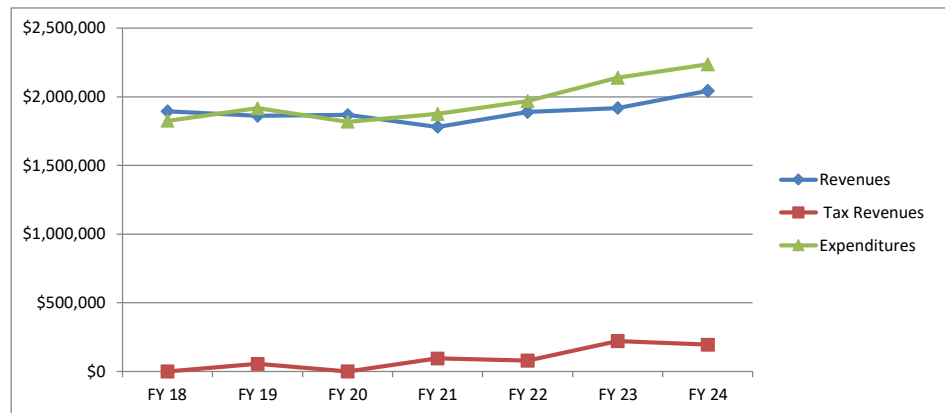
EXPENDITURES - Facilities

6487 - Facilities Support Charges	668,853	775,680	730,370	731,933	752,995	767,556	766,022
Total EXPENDITURES:	\$ 1,826,138	\$ 1,917,341	\$ 1,818,947	\$ 1,875,662	\$ 1,969,478	\$ 2,139,286	\$ 2,237,875

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

104% 97% 103% 95% 96% 90% 91%



HARRIS COUNTY DEPARTMENT OF EDUCATION **Budget Trend Analysis for Fiscal Year 2023-2024**

Facilities Asset Replacement

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 318,418	\$ 734,913	\$ 44,473	\$ 92,444	\$ -	\$ -	\$ -
-	-	44,473	92,444	-	-	-

EXPENDITURES

EXPENDITURES before Facilities

6600 - Capital Assets

Total **EXPENDITURES**:

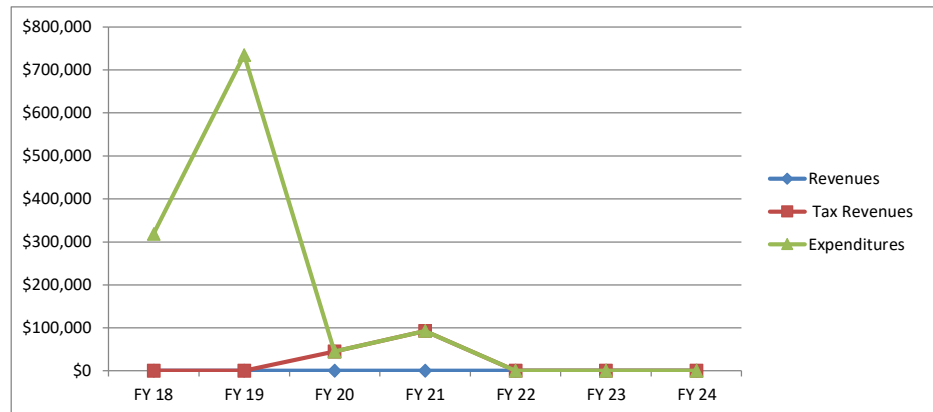
2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
318,418	734,913	44,473	92,444	-	-	-
\$ 318,418	\$ 734,913	\$ 44,473	\$ 92,444	\$ -	\$ -	\$ -

Sustainability Ratio

Local Property Taxes / Expenditures

100% Support Division by General Fund

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



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Business Support Services

REVENUES

REVENUES - Local, State, and Federal

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
5720 - Local Rev-Schl Districts	\$ 54,525	\$ 1,628	\$ 54,068	\$ 245,754	163,415	100,000	152,000
5730 - Local Rev-Other Entities	4,052	340	-	-	-	-	-
5740 - Local Revenue-Other	20	2,622	1,030	-	1,000	-	-
5890 - State Rev - Shared Services	-	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	365,758	444,132	444,132	528,045	587,068	700,166	393,125
	424,355	448,722	499,231	773,799	751,484	800,166	545,125

REVENUES - Tax Revenues

5710 - Local Property Taxes	1,287,220	1,284,514	1,189,810	1,198,598	1,125,866	1,203,568	1,680,110
Total REVENUES:	\$ 1,711,575	\$ 1,733,236	\$ 1,689,041	\$ 1,972,397	\$ 1,877,349	\$ 2,003,734	\$ 2,225,235

EXPENDITURES

EXPENDITURES before Facilities

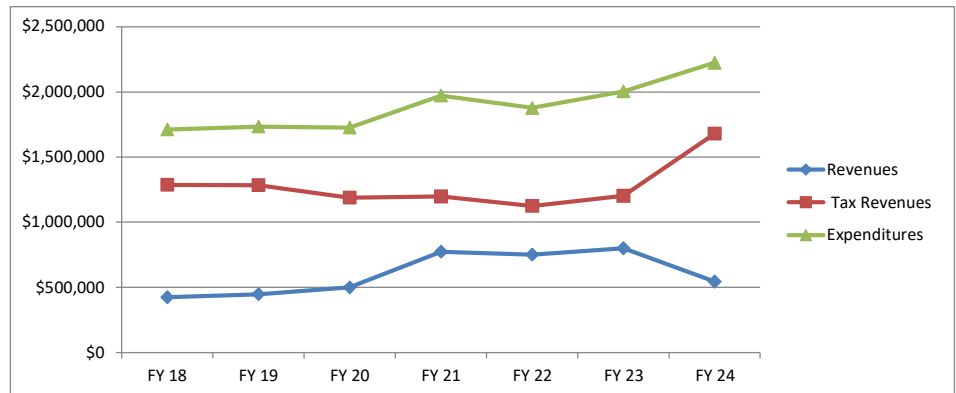
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
6100 - Payroll Expenditures	1,219,835	1,224,714	1,191,499	1,361,694	1,326,837	1,503,664	1,727,362
6200 - Contracted Services	302,777	325,695	395,502	461,478	392,100	354,200	342,200
6300 - Supplies & Materials	51,561	46,149	45,185	64,147	47,691	54,250	54,250
6400 - Other Operating Costs	56,860	64,712	59,918	52,100	72,251	51,000	63,000
6600 - Capital Assets	-	-	-	-	-	-	-
	1,631,033	1,661,270	1,692,104	1,939,419	1,838,879	1,963,114	2,186,812

EXPENDITURES - Facilities

6487 - Facilities Support Charges	80,542	71,966	34,249	32,978	38,470	40,620	38,423
Total EXPENDITURES:	\$ 1,711,575	\$ 1,733,236	\$ 1,726,353	\$ 1,972,397	\$ 1,877,349	\$ 2,003,734	\$ 2,225,235

Sustainability Ratio

Local Property Taxes / Expenditures	75%	74%	69%	61%	60%	60%	76%
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HARRIS COUNTY DEPARTMENT OF EDUCATION **Budget Trend Analysis for Fiscal Year 2023-2024**

Procurement Services

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
487,590	488,358	538,984	569,876	674,841	840,294	919,709
487,590	488,358	538,984	569,876	674,841	840,294	919,709

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
422,724	433,340	461,324	511,755	590,299	666,542	742,066
21,454	5,122	19,571	18,657	26,738	60,200	61,950
17,231	19,832	19,569	11,957	11,003	27,900	27,900
18,639	22,265	26,397	15,834	22,128	59,600	63,150
480,048	480,559	526,861	558,203	650,168	814,242	895,066

EXPENDITURES - Facilities

6487 - Facilities Support Charges

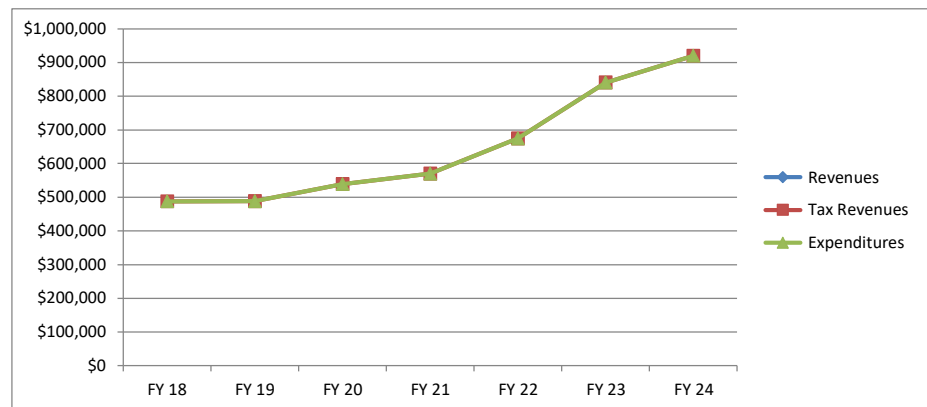
Total **EXPENDITURES**:

7,542	7,799	12,123	11,673	24,673	26,052	24,643
\$ 487,590	\$ 488,358	\$ 538,984	\$ 569,876	\$ 674,841	\$ 840,294	\$ 919,709

Sustainability Ratio

Local Property Taxes / Expenditures

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



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Department Wide

REVENUES

REVENUES - Local, State, and Federal

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
5610 - Other Sources	\$ 2,588,083	\$ 2,803,104	\$ 5,631,675	\$ 2,990,423	\$ 5,028,649	\$ 5,148,872	\$ 4,494,669
5730 - Local Rev-Other Entities	-	2,810	9,297	-	459	-	-
5740 - Local Revenue-Other	159,188	595,642	788,005	408,144	223,611	105,540	1,000,000
5790 - Local Grants - Indirect Costs	-	945	-	-	727	727	1,827
5930 - Other Federal Source	-	-	-	-	10,814	71,000	71,000
5990 - Fed Rev - Indirect Costs	-	-	101,989	139,883	(0)	-	-
	2,747,271	3,402,501	6,530,965	3,538,450	5,264,260	5,326,139	5,567,496

REVENUES - Tax Revenues

5710 - Local Property Taxes	6,692,639	6,910,967	6,385,994	5,839,207	4,989,401	1,856,131	2,239,062
Total REVENUES:	\$ 9,439,910	10,313,468	12,916,959	9,377,657	10,253,661	7,182,270	7,806,558

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures	-	-	-	-	-	(2,017,000)	(1,282,797)
6200 - Contracted Services	717,872	725,605	886,289	959,788	2,009,716	1,976,146	2,015,594
6300 - Supplies & Materials	(40,758)	(32,018)	36,814	143,573	87,761	3,135	19,877
6400 - Other Operating Costs	992,682	80,196	105,427	129,095	176,911	1,110,692	639,500
6600 - Capital Assets	216,663	-	11,709	-	-	-	-
8900 - Other Uses	8,679,518	5,770,378	5,829,097	6,272,885	5,797,906	8,017,651	4,400,762
	10,565,977	6,544,161	6,869,336	7,505,341	8,072,295	9,090,624	5,792,936

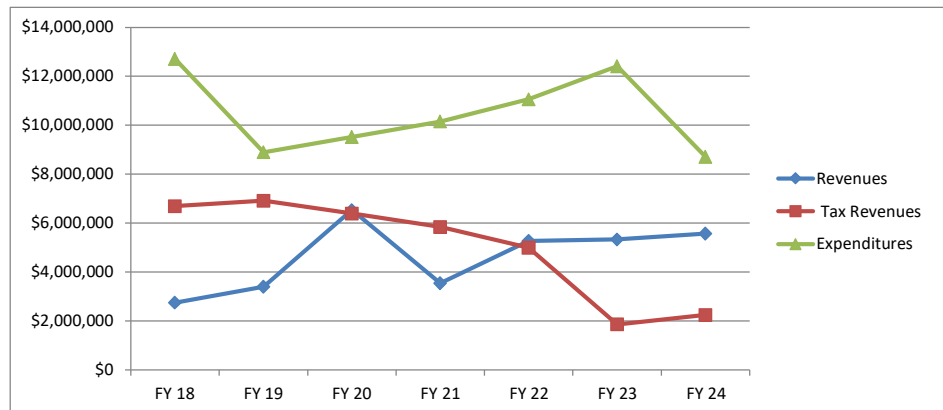
EXPENDITURES - Facilities

6487 - Facilities Support Charges	2,145,893	2,354,102	2,647,639	2,643,572	2,984,762	3,323,311	2,914,622
Total EXPENDITURES:	\$ 12,711,870	\$ 8,898,263	\$ 9,516,975	\$ 10,148,913	\$ 11,057,058	\$ 12,413,935	\$ 8,707,558

Sustainability Ratio

Local Property Taxes / Expenditures

53% 78% 67% 58% 45% 15% 26%



HARRIS COUNTY DEPARTMENT OF EDUCATION **Budget Trend Analysis for Fiscal Year 2023-2024**

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**:

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 2,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	554	7,344	-	-	-	-	-
2,291	554	7,344	-	-	-	-	-
320,504	358,410	117,488	118,233	269,275	150,000	200,000	
322,795	358,964	124,832	118,233	269,275	150,000	200,000	

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

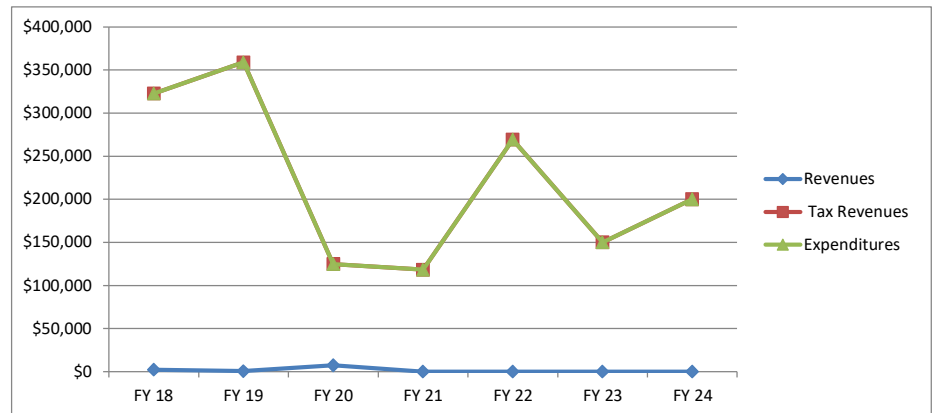
Total **EXPENDITURES**:

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
322,795	358,964	124,832	118,233	269,275	150,000	200,000	
\$ 322,795	\$ 358,964	\$ 124,832	\$ 118,233	\$ 269,275	\$ 150,000	\$ 200,000	

Sustainability Ratio

Local Property Taxes / Expenditures

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



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

State TRS On Behalf Payments

REVENUES

REVENUES - Local, State, and Federal

5830 - Revenue-Other TX Agencies

Total **REVENUES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 2,290,135	\$ 2,396,189	\$ 2,508,669	\$ 3,036,198	\$ 3,019,944	\$ 3,250,000	\$ 3,300,000
2,290,135	2,396,189	2,508,669	3,036,198	3,019,944	3,250,000	3,300,000

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

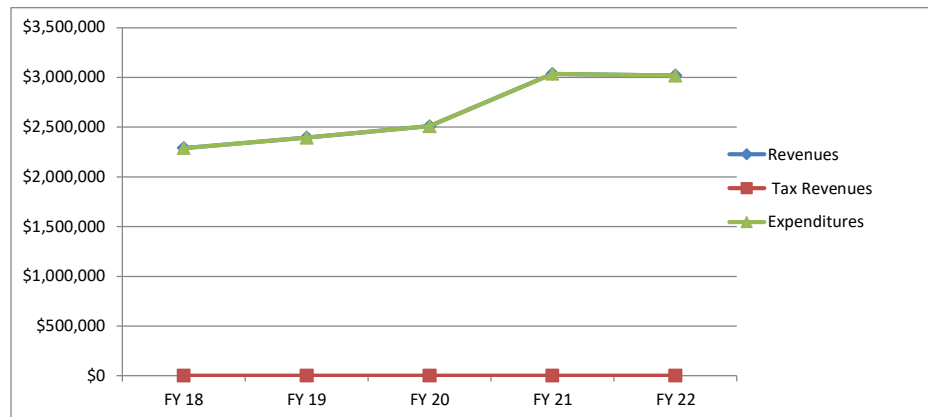
Total **EXPENDITURES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
2,290,135	2,396,189	2,508,669	3,036,198	3,019,944	3,250,000	3,300,000
\$ 2,290,135	\$ 2,396,189	\$ 2,508,669	\$ 3,036,198	\$ 3,019,944	\$ 3,250,000	\$ 3,300,000

Sustainability Ratio

Local Property Taxes / Expenditures

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



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

State TEA Employee Portion Health Insurance

REVENUES

REVENUES - Local, State, and Federal

5830 - Revenue-Other TX Agencies

Total **REVENUES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 526,930	\$ 530,900	\$ 367,573	\$ 354,966	\$ 354,966	\$ 248,000	\$ 248,000
526,930	530,900	367,573	354,966	354,966	248,000	248,000

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

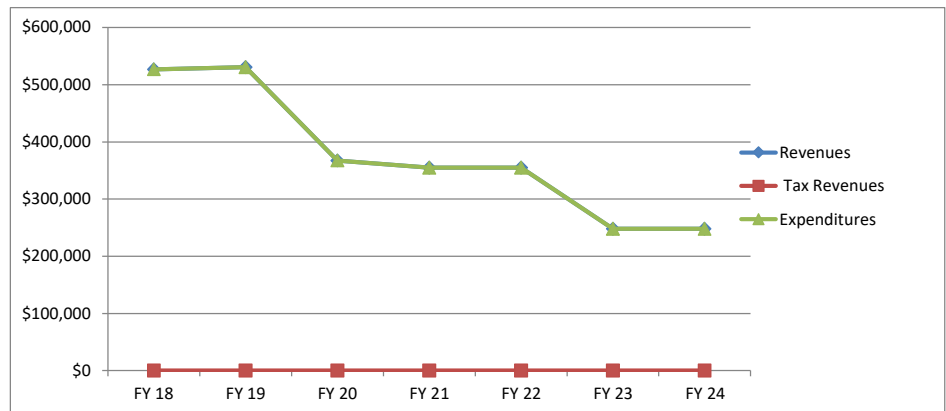
Total **EXPENDITURES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
526,930	530,900	367,573	354,966	354,966	248,000	248,000
\$ 526,930	\$ 530,900	\$ 367,573	\$ 354,966	\$ 354,966	\$ 248,000	\$ 248,000

Sustainability Ratio

Local Property Taxes / Expenditures

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



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

ISF - Workers Compensation

REVENUES

REVENUES - Local, State and Federal

5740 - Local Revenue - Other

5759 - Local Revenue - Workers

Total **REVENUES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 232	\$ 412	\$ -	\$ 36,912	\$ 1,035	\$ -	\$ -
256,903	312,682	252,081	248,628	349,991	415,000	450,000
257,135	313,094	252,081	285,540	351,027	415,000	450,000

EXPENDITURES

EXPENDITURES before Facilities

6200 - Contracted Services

6400 - Other Operating Costs

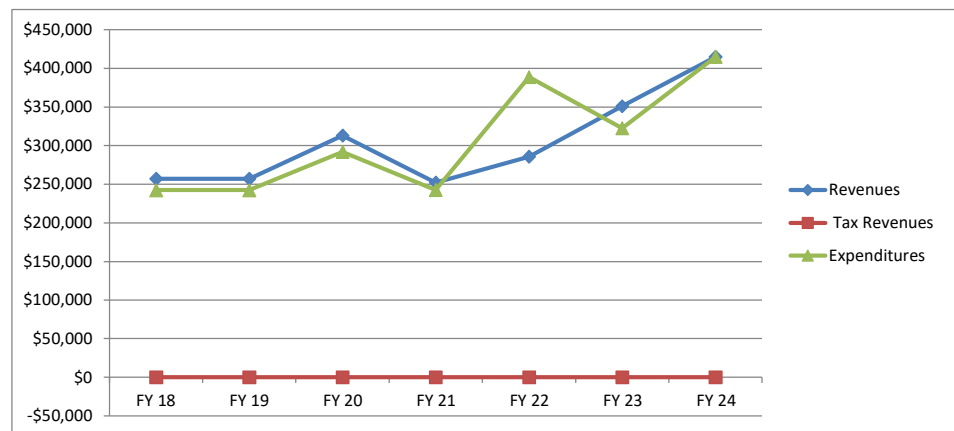
Total **EXPENDITURES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
-	-	-	-	-	-	-
242,386	291,927	242,666	388,885	322,522	415,000	450,000
\$ 242,386	\$ 291,927	\$ 242,666	\$ 388,885	\$ 322,522	\$ 415,000	\$ 450,000

Sustainability Ratio

Local Property Taxes / Expenditures

0% 107% 104% 73% 109% 100% 100%



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

State TEA Supplemental Compensation

REVENUES

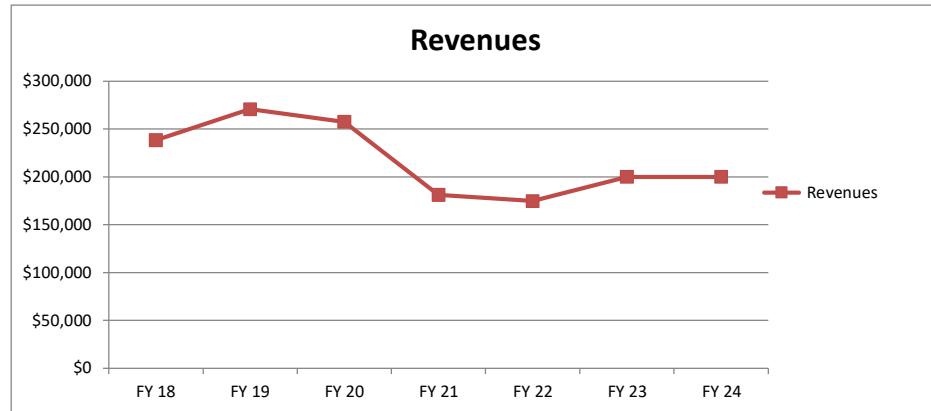
REVENUES - Local, State, and Federal

REVENUES - Tax Revenues

5810 - State Revenues

Total **REVENUES:**

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 238,467	\$ 270,803	\$ 257,561	\$ 181,043	\$ 174,834	\$ 200,000	\$ 200,000
\$ 238,467	\$ 270,803	\$ 257,561	\$ 181,043	\$ 174,834	\$ 200,000	\$ 200,000



HARRIS COUNTY DEPARTMENT OF EDUCATION **Budget Trend Analysis for Fiscal Year 2023-2024**

Chief Communications Officer

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

2017-2018 Actual		2018-2019 Actual		2019-2020 Actual		2020-2021 Actual		2021-2022 Actual		2022-2023 Amended Budget		2023-2024 Requested Budget	
\$	152,604	\$	138,432	\$	189,376	\$	188,352		201,302		233,840		240,357
	152,604		138,432		189,376		188,352		201,302		233,840		240,357

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
146,964	134,027	173,689	178,956	189,169	212,379	219,072
-	-	1,459	457	710	6,000	1,500
1,472	-	5,089	271	2,835	1,500	3,800
1,078	1,210	6,160	5,800	5,500	10,700	12,900
149,514	135,237	186,398	185,484	198,214	230,579	237,272

EXPENDITURES - Facilities

6487 - Facilities Support Charges

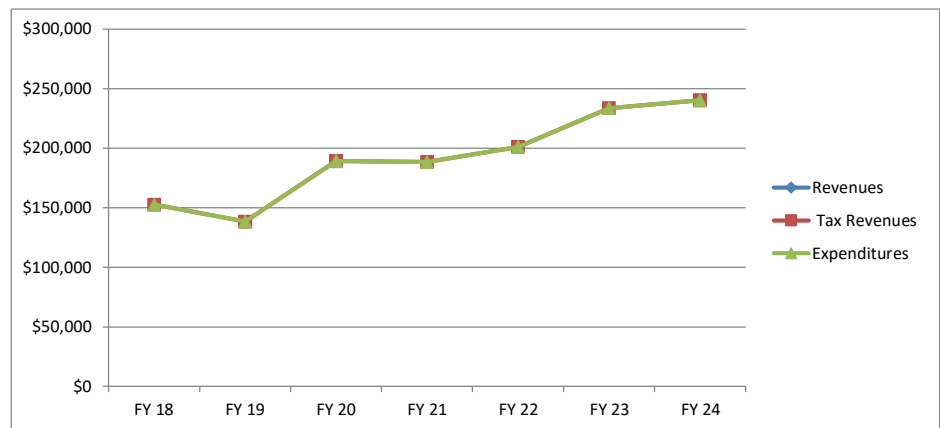
Total **EXPENDITURES**:

3,090	3,195	2,978	2,868	3,088	3,261	3,085
\$ 152,604	\$ 138,432	\$ 189,376	\$ 188,352	\$ 201,302	\$ 233,840	\$ 240,357

Sustainability Ratio

Local Property Taxes / Expenditures

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



HARRIS COUNTY DEPARTMENT OF EDUCATION Budget Trend Analysis for Fiscal Year 2023-2024

Client Engagement

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
371,341	485,496	635,548	428,762	557,476	696,960	750,064
371,341	485,496	635,548	428,762	557,476	696,960	750,064

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
286,132	419,469	507,403	330,337	433,214	562,914	616,601
19,257	10,662	15,765	9,480	33,247	12,559	18,559
19,824	12,150	22,381	12,979	12,201	22,110	25,110
39,185	36,036	82,870	69,101	71,420	91,570	82,410
364,398	478,317	628,419	421,897	550,082	689,153	742,680

EXPENDITURES - Facilities

6487 - Facilities Support Charges

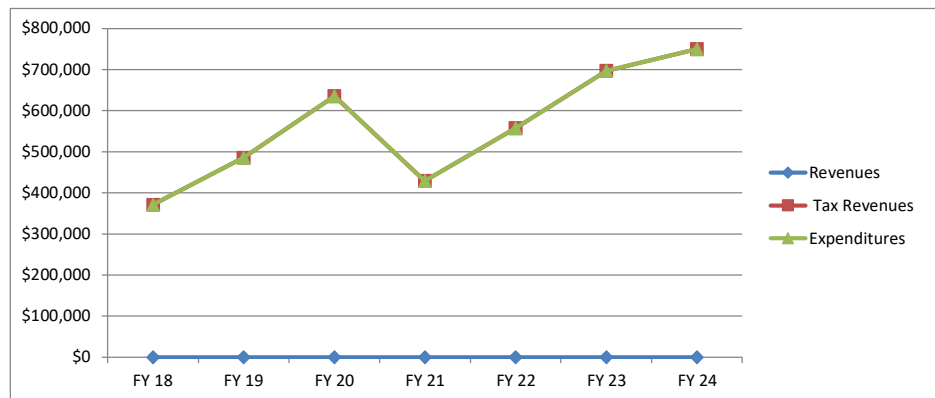
Total EXPENDITURES:

6,943	7,179	7,130	6,865	7,394	7,807	7,384
\$ 371,341	\$ 485,496	\$ 635,549	\$ 428,762	\$ 557,476	\$ 696,960	\$ 750,064

Sustainability Ratio

Local Property Taxes / Expenditures

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



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Technology Support Services

REVENUES

REVENUES - Local, State, and Federal

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
5610 - Other Sources	\$ -	\$ -	\$ 1,200	\$ -	-	-	-
5720 - Local Rev-Schl Districts	17,400	9,850	17	-	-	41,346	-
5740 - Local Revenue-Other	40	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	614,520	788,285	806,786	925,306	983,667	1,168,168	758,298
	631,960	798,135	808,003	925,306	983,667	1,209,514	758,298

REVENUES - Tax Revenues

5710 - Local Property Taxes	2,243,872	1,924,409	2,692,641	2,438,404	2,721,257	2,839,301	3,533,950
Total REVENUES:	2,875,832	2,722,544	3,500,644	3,363,710	3,704,924	4,048,815	4,292,248

EXPENDITURES

EXPENDITURES before Facilities

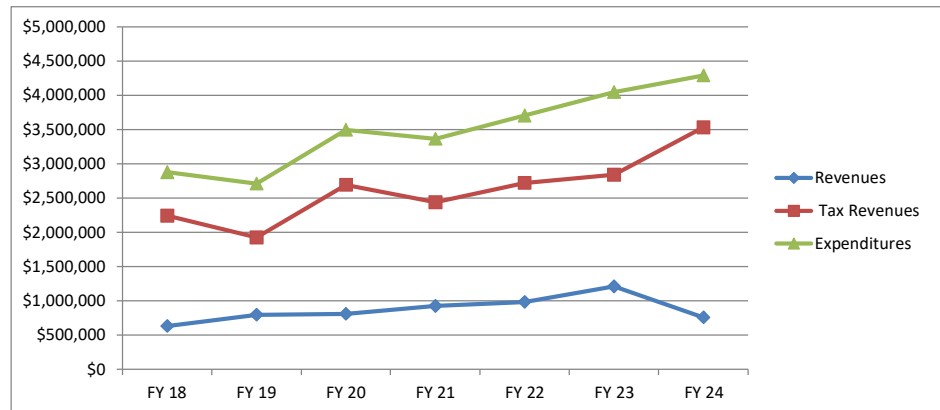
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
6100 - Payroll Expenditures	1,776,616	1,824,378	1,901,864	2,006,889	2,293,889	2,453,604	2,756,613
6200 - Contracted Services	509,784	392,098	503,669	432,406	371,608	377,809	397,809
6300 - Supplies & Materials	489,114	402,092	778,898	752,882	932,015	1,086,467	1,009,791
6400 - Other Operating Costs	28,549	37,758	101,650	81,307	56,665	54,392	54,392
6600 - Capital Assets	13,695	6,166	165,626	43,106	-	22,958	22,958
	2,817,758	2,662,492	3,451,706	3,316,590	3,654,177	3,995,230	4,241,563

EXPENDITURES - Facilities

6487 - Facilities Support Charges	60,052	48,938	47,120	52,108	50,747	53,585	50,685
Total EXPENDITURES:	\$ 2,877,810	\$ 2,711,430	\$ 3,498,826	\$ 3,368,698	\$ 3,704,924	\$ 4,048,815	\$ 4,292,248

Sustainability Ratio

Local Property Taxes / Expenditures	78%	71%	77%	72%	73%	70%	82%
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HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Communications

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
844,140	762,759	823,409	824,796	951,545	1,216,193	1,316,158
844,140	762,759	823,409	824,796	951,545	1,216,193	1,316,158

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

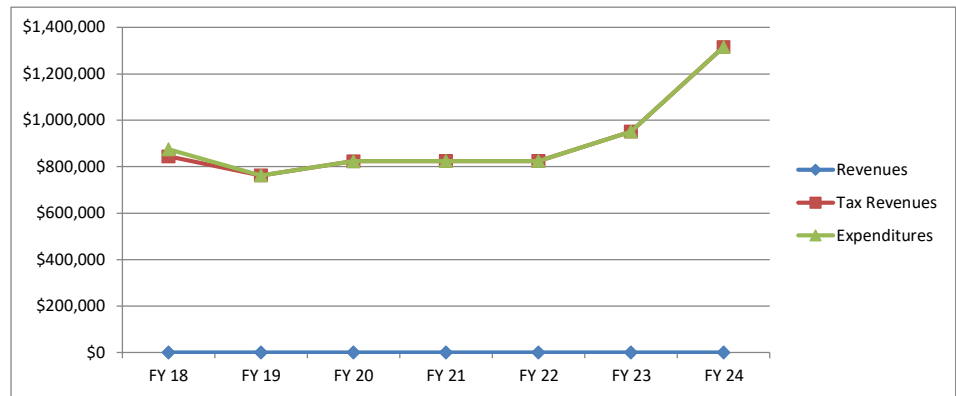
Total EXPENDITURES:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
676,897	598,375	622,412	704,642	850,016	997,324	1,098,413
52,897	62,038	77,344	33,819	7,262	90,616	90,616
62,566	58,499	66,052	41,879	44,057	64,432	64,432
23,093	24,142	38,631	26,190	30,540	43,050	43,050
846,258	743,054	804,439	806,530	931,874	1,195,422	1,296,511
28,687	19,705	18,970	18,266	19,671	20,771	19,647
\$ 874,945	\$ 762,759	\$ 823,409	\$ 824,796	\$ 951,545	\$ 1,216,193	\$ 1,316,158

Sustainability Ratio

Local Property Taxes / Expenditures

96% 100% 100% 100% 100% 100% 100%



HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Human Resources

REVENUES

REVENUES - Local, State, and Federal

5740 - Local Revenue-Other
5890 - State Revenue-Shared Services
5990 - Fed Rev - Indirect Costs

2017-2018 Actual		2018-2019 Actual		2019-2020 Actual		2020-2021 Actual		2021-2022 Actual		2022-2023 Amended Budget		2023-2024 Requested Budget	
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	210,866		244,632		264,943		290,669		323,210		391,278		250,874
	210,866		244,632		264,943		290,669		323,210		391,278		250,874
	775,946		753,546		779,340		798,044		851,797		952,623		1,169,167
	986,812		998,178		1,044,283		1,088,713		1,175,007		1,343,901		1,420,041

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

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
771,169	799,866	824,394	861,568	901,318	1,036,760	1,114,125
83,641	38,234	86,539	109,832	64,764	53,500	59,500
30,182	48,785	49,359	52,692	73,935	96,750	99,750
51,461	59,219	61,583	43,044	113,547	134,250	125,250
936,453	946,104	1,021,874	1,067,136	1,153,564	1,321,260	1,398,625
50,359	52,074	22,409	21,577	21,442	22,641	21,416
\$ 986,812	\$ 998,178	\$ 1,044,283	\$ 1,088,713	\$ 1,175,007	\$ 1,343,901	\$ 1,420,041

EXPENDITURES - Facilities

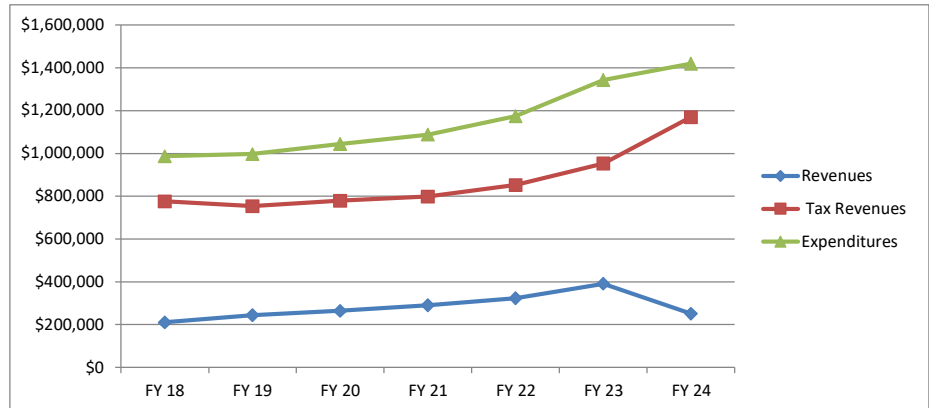
6487 - Facilities Support Charges

Total EXPENDITURES:

Sustainability Ratio

Local Property Taxes / Expenditures

79% 75% 75% 73% 72% 71% 82%



HARRIS COUNTY DEPARTMENT OF EDUCATION **Budget Trend Analysis for Fiscal Year 2023-2024**

Assistant Superintendent Academic Support

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 268,261	\$ 274,141	\$ 283,393	\$ 299,899	320,929	358,370	371,922
268,261	274,141	283,393	299,899	320,929	358,370	371,922

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
249,655	256,871	263,930	278,803	292,871	317,766	331,597
1,416	914	915	1,815	610	1,310	1,310
453	820	239	1,631	411	3,628	3,728
9,833	9,897	13,590	13,107	22,144	30,500	30,400
261,357	268,502	278,674	295,356	316,036	353,204	367,035

EXPENDITURES - Facilities

6487 - Facilities Support Charges

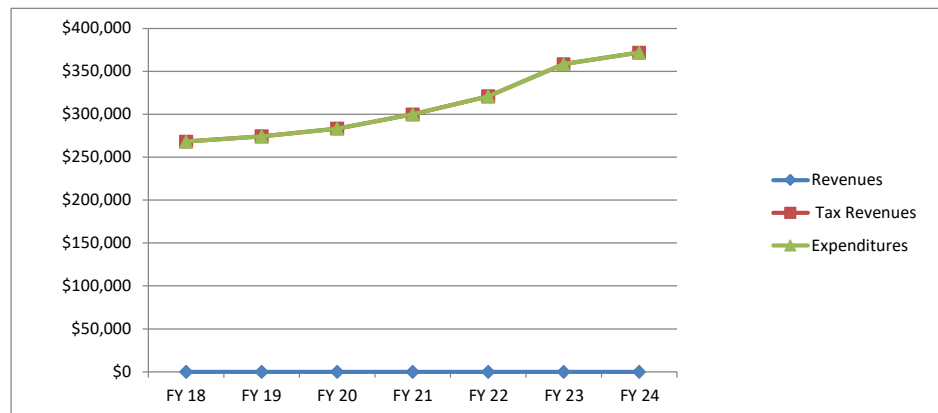
Total **EXPENDITURES**:

6,904	5,639	4,719	4,543	4,893	5,166	4,887
\$ 268,261	\$ 274,141	\$ 283,393	\$ 299,899	\$ 320,929	\$ 358,370	\$ 371,922

Sustainability Ratio

Local Property Taxes / Expenditures

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



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Head Start

REVENUES

REVENUES - Local, State, and Federal

5740 - Local Revenue-Other

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ -	\$ -	\$ -	\$ -	-	-	-
-	-	-	-	-	-	-
330	1,986	4,558	3,274	1,181	8,000	8,000
330	1,986	4,558	3,274	1,181	8,000	8,000

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

EXPENDITURES

EXPENDITURES before Facilities

6400 - Other Operating Costs

Total **EXPENDITURES**:

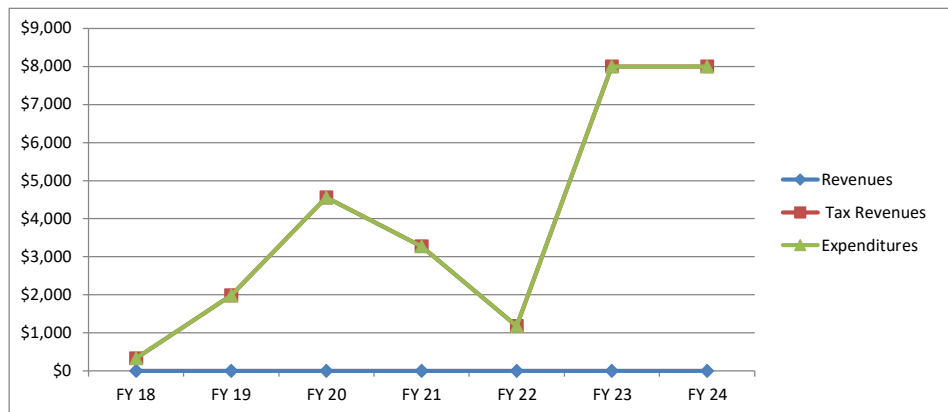
2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
330	1,986	4,558	3,274	1,181	8,000	8,000
\$ 330	\$ 1,986	\$ 4,558	\$ 3,274	\$ 1,181	\$ 8,000	\$ 8,000

Sustainability Ratio

Local Property Taxes / Expenditures

Local Revenues (excluding Property Taxes)

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



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

School Based-Therapy Services

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

5740 - Local Revenue-Other

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 8,552,308	\$ 8,888,791	\$ 8,981,970	\$ 8,892,942	9,359,728	11,269,817	12,016,808
-	-	-	-	-	-	-
8,552,308	8,888,791	8,981,970	8,892,942	9,359,728	11,269,817	12,016,808

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

1,149,555	1,428,440	1,568,718	2,226,221	2,103,860	3,119,281	3,379,077
9,701,863	10,317,231	10,550,688	11,119,163	11,463,588	14,389,098	15,395,885

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
9,445,297	10,025,196	10,268,908	10,909,212	11,169,081	13,981,837	14,982,374
25,443	25,103	23,492	25,144	20,480	37,500	44,900
63,432	102,893	77,708	42,519	103,700	156,960	129,500
109,767	104,142	113,506	77,706	98,255	136,700	168,200
9,643,939	10,257,334	10,483,614	11,054,581	11,391,515	14,312,997	15,324,974

EXPENDITURES - Facilities

6487 - Facilities Support Charges

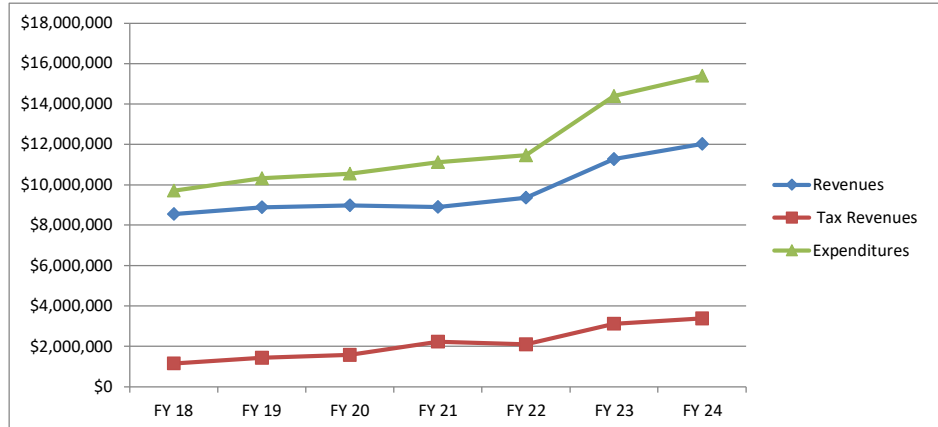
Total **EXPENDITURES**:

57,924	59,897	67,074	64,583	72,073	76,101	70,911
\$ 9,701,863	\$ 10,317,231	\$ 10,550,688	\$ 11,119,164	\$ 11,463,588	\$ 14,389,098	\$ 15,395,885

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

88% 86% 85% 80% 82% 78% 78%



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Special School Administration

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ -	\$ 1,980	\$ 8,493	\$ 12,379	\$ -	\$ -	\$ -
-	1,980	8,493	12,379	-	-	-

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

492,543	549,205	566,542	759,783	945,136	910,967	971,271
492,543	551,185	575,035	772,162	945,136	910,967	971,271

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
385,378	374,023	386,367	466,453	567,497	626,554	723,433
21,932	58,036	91,142	245,642	285,678	38,900	19,900
50,691	56,595	47,650	29,910	24,522	149,150	117,900
16,377	32,868	41,865	22,442	59,130	88,590	101,740
474,378	521,522	567,023	764,447	936,827	903,194	962,973

EXPENDITURES - Facilities

6487 - Facilities Support Charges

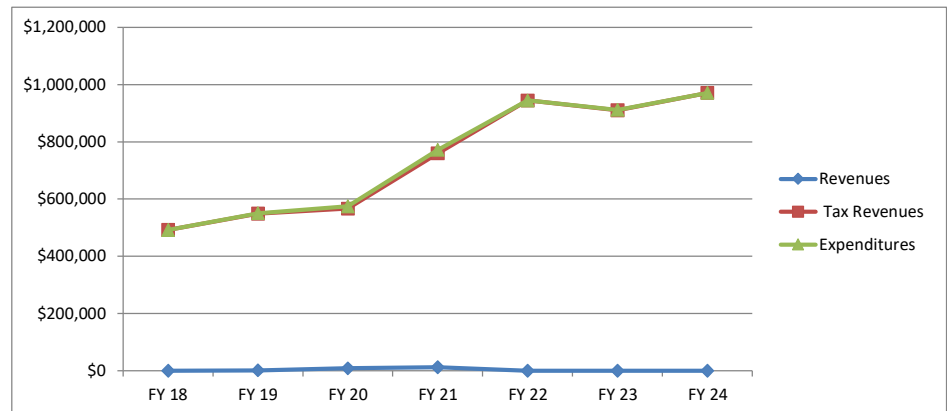
Total **EXPENDITURES**:

18,165	29,663	8,012	7,715	8,309	8,773	8,298
\$ 492,543	\$ 551,185	\$ 575,035	\$ 772,162	\$ 945,136	\$ 911,967	\$ 971,271

Sustainability Ratio

Local Property Taxes / Expenditures

100% 100% 99% 98% 100% 100% 100%



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Academic and Behavior School East

REVENUES

REVENUES - Local, State, and Federal

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

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 3,120,900	\$ 3,428,875	\$ 3,703,769	\$ 3,578,535	3,109,371	3,835,621	4,840,488
3,351	283	-	-	-	-	-
3,124,251	3,429,158	3,703,769	3,578,535	3,109,371	3,835,621	4,840,488

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

459,609	575,753	541,751	88,442	803,371	1,406,523	1,574,575
3,583,860	4,004,911	4,245,520	3,666,977	3,912,742	5,242,144	6,415,063

EXPENDITURES

EXPENDITURES before Facilities

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

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
3,082,425	3,258,184	3,147,140	3,210,420	3,218,950	4,485,809	5,297,914
155,789	151,058	177,929	178,861	182,475	184,250	194,810
101,238	190,906	133,682	126,972	123,149	187,375	194,800
35,805	48,260	22,934	36,690	53,738	31,585	33,100
3,375,257	3,648,408	3,481,685	3,552,944	3,578,312	4,889,019	5,720,624

EXPENDITURES - Facilities

6487 - Facilities Support Charges

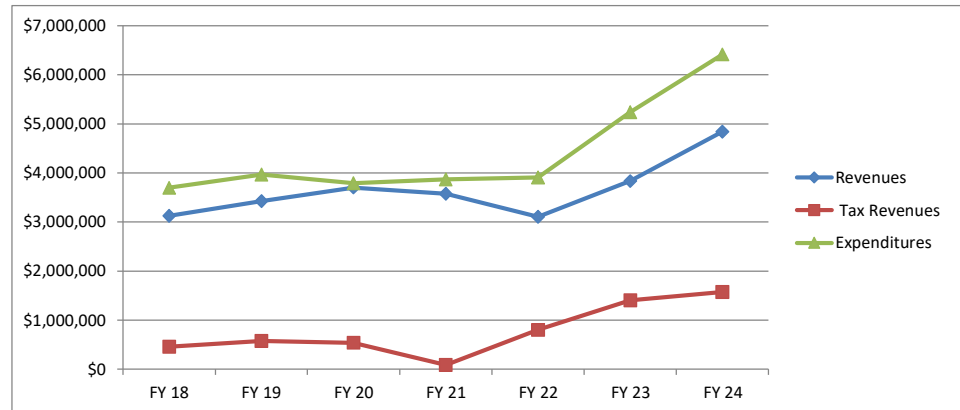
Total **EXPENDITURES**:

324,747	322,501	310,526	318,056	334,430	353,125	694,439
\$ 3,700,004	\$ 3,970,909	\$ 3,792,211	\$ 3,870,999	\$ 3,912,742	\$ 5,242,144	\$ 6,415,063

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

84% 86% 98% 92% 79% 73% 75%



HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Academic and Behavior School West

REVENUES

REVENUES - Local, State, and Federal

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

2017-2018 Actual		2018-2019 Actual		2019-2020 Actual		2020-2021 Actual		2021-2022 Actual		2022-2023 Amended Budget		2023-2024 Requested Budget	
\$	3,101,275	\$	3,350,553	\$	3,012,997	\$	2,745,260		2,594,606		3,029,205		4,666,979
	-		-		-		-		-		-		-
	3,101,275		3,350,553		3,012,997		2,745,260		2,594,606		3,029,205		4,666,979
	71,249		159,995		458,232		1,162,733		1,291,719		1,878,577		1,169,504
	3,172,524		3,510,548		3,471,229		3,907,992		3,886,325		4,907,782		5,836,483

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 - Capital Assets

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
2,795,340	3,029,887	3,051,786	3,271,414	3,195,370	4,057,545	4,954,340
97,944	80,052	82,200	104,178	115,176	128,606	152,756
68,110	186,618	130,186	106,265	122,644	243,273	251,520
37,950	42,010	41,461	37,589	43,319	61,144	75,788
-	-	-	5,683	-	-	-
2,999,344	3,338,567	3,305,633	3,525,129	3,476,510	4,490,568	5,434,404
173,180	171,981	165,596	382,864	409,815	417,214	402,079
\$ 3,172,524	\$ 3,510,548	\$ 3,471,229	\$ 3,907,992	\$ 3,886,325	\$ 4,907,782	\$ 5,836,483

EXPENDITURES - Facilities

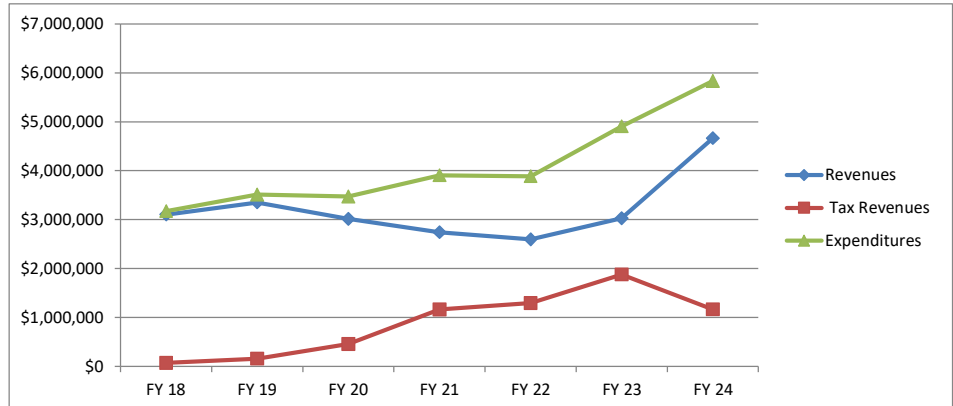
6487 - Facilities Support Charges

Total EXPENDITURES:

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

98% 95% 87% 70% 67% 62% 80%



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Fortis High School

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

5615 - Transfer In - Choice

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **EXPENDITURES**:

2017-2018 Actual		2018-2019 Actual		2019-2020 Actual		2020-2021 Actual		2021-2022 Actual		2022-2023 Amended Budget		2023-2024 Requested Budget	
\$	-	\$	84,000	\$	143,750	\$	118,750	\$	181,250	\$	183,124	\$	209,150
	-		-		500,000		-		-		-		-
	-		84,000		643,750		118,750		181,250		183,124		209,150
	1,031,385		1,065,797		465,732		1,073,184		1,035,839		1,419,088		1,451,916
	1,115,385		1,709,547		1,109,482		1,191,934		1,217,089		1,602,212		1,661,066

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

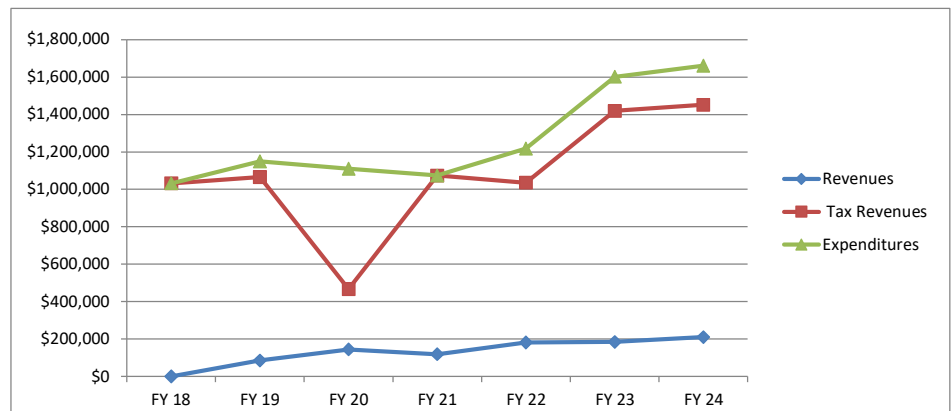
Total **EXPENDITURES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
632,055	690,432	775,146	753,005	748,121	1,089,312	1,157,583
132,335	201,216	87,418	72,505	87,384	119,596	127,518
79,756	67,731	76,490	72,074	182,579	166,139	143,145
19,790	28,099	14,137	15,520	28,202	52,721	64,705
4,000	-	-	-	-	-	-
867,936	987,478	953,191	913,103	1,046,286	1,427,768	1,492,951
163,449	162,319	156,292	160,081	171,350	174,444	168,115
\$ 1,031,385	\$ 1,149,797	\$ 1,109,483	\$ 1,073,184	\$ 1,217,636	\$ 1,602,212	\$ 1,661,066

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

0% 7% 58% 11% 15% 11% 13%



HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Highpoint East School

REVENUES

REVENUES - Local, State, and Federal

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

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
\$ 2,101,955	\$ 2,016,830	\$ 2,162,008	\$ 1,558,767	\$ 1,964,392	\$ 2,333,500	\$ 2,502,150
-	-	-	-	-	-	-
2,101,955	2,016,830	2,162,008	1,558,767	1,964,392	2,333,500	2,502,150

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

731,157	902,352	959,629	1,582,156	1,375,116	1,803,654	2,086,845
2,833,112	2,919,182	3,121,637	3,140,923	3,339,508	4,137,154	4,588,995

EXPENDITURES

EXPENDITURES before Facilities

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

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Requested Budget
2,148,609	2,224,970	2,434,405	2,476,687	2,589,068	3,329,831	3,576,087
237,445	218,655	230,512	217,058	256,869	259,040	273,040
57,881	78,154	91,116	68,184	89,130	110,615	146,800
21,614	32,381	14,137	19,006	25,919	36,425	35,740
2,465,549	2,554,161	2,770,170	2,780,936	2,960,985	3,735,911	4,031,667

EXPENDITURES - Facilities

6487 - Facilities Support Charges

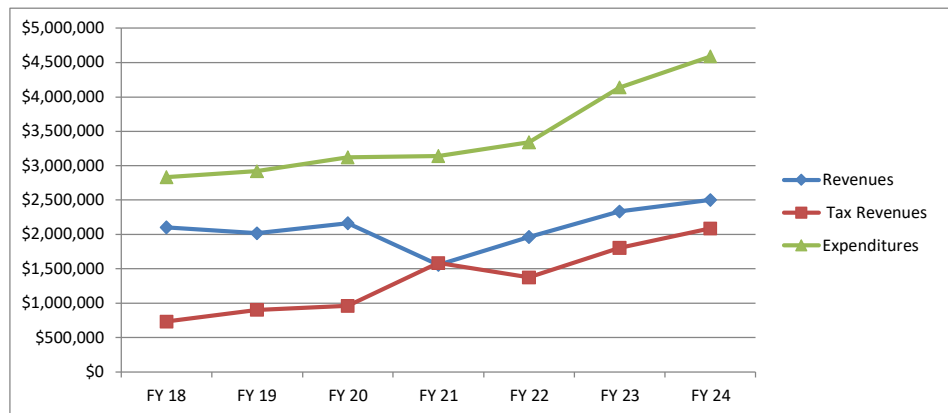
Total EXPENDITURES:

367,563	365,021	351,467	359,987	378,523	401,243	557,328
\$ 2,833,112	\$ 2,919,182	\$ 3,121,637	\$ 3,140,923	\$ 3,339,508	\$ 4,137,154	\$ 4,588,995

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

74% 69% 69% 50% 59% 56% 55%





Glossary

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.

ACFR – Annual Comprehensive Financial Report

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**.

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, which are included under Internal service funds, and it does not include Federal Grants funded programs administered by the Department which 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

EFinance Account Code – The EFinance Account Code is divided into two codes: The Budget Code (14-digit numerical sequence) and the Account Code (an 8-digit numerical sequence) these are both further described in this glossary.

Principal of Bonds – The face value of bonds.

Professional Staff – This is a full-time equivalent count of teachers, professional support staff, campus administrators, and central administrators.

Program Code – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available; part of the Budget Code: **XXX-X-XX-XXX-XX-XXX**.

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

PFC – stands for Public Facility Corporation

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

Refunding – The issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time.

Reimbursement – Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

Reserve – An amount set aside for a specified purpose, or an account which records a portion of the fund balance that is to be segregated for some future use and, therefore, is not available for further appropriation and expenditure.

Rollback Rate – tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. This rate will now be recognized as “voter-approval tax rate” (**VAR**), after House Bill 3.

Sinking Fund – See Debt Service Fund

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

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

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

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

TEA – Texas Education Agency.

TMS – Travel Management System

TRS – The **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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Appendix



Harris County Department of Education & HCDE Public Facility Corp.
Lease Revenue Bonds, Series 2023
Maintenance Tax Notes, Series 2023

Debt Service Analysis - \$7MM LR Bonds and \$6MM Notes

		Lease Revenue Bonds								Maintenance Tax Notes									
Fiscal	Taxable	Interlocal	Outstanding	Outstanding	Total	\$ 7,000,000	Combined	DS	Outstanding	Outstanding	\$ 6,000,000	Combined	Tax Rate @			TOTAL			
Year	Assessed	Contract Revenues	Series 2016	Series 2020	Outstanding LR	Series 2023	Lease Revenue	Coverage	Series 2009A	Series 2020	Series 2023	M-Tax Note	98.00%	District		COMBINED	Tax		
Ending	Valuation	Available	Debt Service	Debt Service	Debt Service	Debt Service	Debt Service	(MADS)	Debt Service	Debt Service	Debt Service	Debt Service	Collections	CAPI	Contribution	DEBT SERVICE	Year		
2022	\$ 520,844,496,735	\$ 16,940,765	\$ 765,020	\$ 1,023,513	\$ 1,788,533	\$ -	\$ 1,788,533	9.47	\$ 451,429	\$ 508,800	\$ -	\$ 960,229	\$ 0.0002	\$ -	\$ -	\$ 2,748,762	2021		
2023	556,000,000,000	16,940,765	763,008	1,023,513	1,786,521	-	1,786,521	9.48	451,429	508,800	-	960,229	0.0002	-	-	2,746,750	2022		
2024	556,000,000,000	16,940,765	750,912	1,735,263	2,486,175	433,750	2,919,925	5.80	-	508,800	404,248.19	913,048	0.0002	-	-	3,832,973	2023		
2025	556,000,000,000	16,940,765	758,648	1,708,513	2,467,161	467,200	2,934,361	5.77	-	508,800	435,275.00	944,075	0.0002	-	-	3,878,436	2024		
2026	556,000,000,000	16,940,765	746,216	1,715,388	2,461,604	468,950	2,930,554	5.78	-	508,800	430,900.00	939,700	0.0002	-	-	3,870,254	2025		
2027	556,000,000,000	16,940,765	-	1,768,763	1,768,763	465,325	2,234,088	7.58	-	1,210,800	431,150.00	1,641,950	0.0003	-	-	3,876,038	2026		
2028	556,000,000,000	16,940,765	-	1,773,513	1,773,513	466,325	2,239,838	7.56	-	1,204,050	430,900.00	1,634,950	0.0003	-	-	3,874,788	2027		
2029	556,000,000,000	16,940,765	-	1,727,013	1,727,013	466,825	2,193,838	7.72	-	1,244,550	435,025.00	1,679,575	0.0003	-	-	3,873,413	2028		
2030	556,000,000,000	16,940,765	-	1,719,513	1,719,513	466,825	2,186,338	7.75	-	1,251,800	433,525.00	1,685,325	0.0003	-	-	3,871,663	2029		
2031	556,000,000,000	16,940,765	-	1,710,163	1,710,163	466,325	2,176,488	7.78	-	1,261,200	431,525.00	1,692,725	0.0003	-	-	3,869,213	2030		
2032	556,000,000,000	16,940,765	-	1,704,263	1,704,263	465,325	2,169,588	7.81	-	1,268,100	433,900.00	1,702,000	0.0003	-	-	3,871,588	2031		
2033	556,000,000,000	16,940,765	-	1,701,863	1,701,863	468,700	2,170,563	7.80	-	1,273,200	430,650.00	1,703,850	0.0003	-	-	3,874,413	2032		
2034	556,000,000,000	16,940,765	-	1,702,763	1,702,763	466,450	2,169,213	7.81	-	1,271,975	431,775.00	1,703,750	0.0003	-	-	3,872,963	2033		
2035	556,000,000,000	16,940,765	-	1,703,663	1,703,663	468,575	2,172,238	7.80	-	1,269,875	432,150.00	1,702,025	0.0003	-	-	3,874,263	2034		
2036	556,000,000,000	16,940,765	-	1,710,163	1,710,163	465,075	2,175,238	7.79	-	1,266,875	431,775.00	1,698,650	0.0003	-	-	3,873,888	2035		
2037	556,000,000,000	16,940,765	-	1,729,663	1,729,663	465,950	2,195,613	7.72	-	1,194,025	430,650.00	1,624,675	0.0003	-	-	3,820,288	2036		
2038	556,000,000,000	16,940,765	-	1,717,088	1,717,088	467,600	2,184,688	7.75	-	1,196,250	435,400.00	1,631,650	0.0003	-	-	3,816,338	2037		
2039	556,000,000,000	16,940,765	-	1,723,463	1,723,463	465,200	2,188,663	7.74	-	1,197,425	431,200.00	1,628,625	0.0003	-	-	3,817,288	2038		
2040	556,000,000,000	16,940,765	-	1,723,681	1,723,681	467,300	2,190,981	7.73	-	1,192,625	431,500.00	1,624,125	0.0003	-	-	3,815,106	2039		
2041	556,000,000,000	16,940,765	-	2,400,375	2,400,375	468,800	2,869,175	5.90	-	-	431,200.00	431,200	0.0001	-	-	3,300,375	2040		
2042	556,000,000,000	16,940,765	-	2,389,900	2,389,900	469,700	2,859,600	5.92	-	-	435,200.00	435,200	0.0001	-	-	3,294,800	2041		
2043	556,000,000,000	16,940,765	-	2,055,400	2,055,400	465,100	2,520,500	6.72	-	-	433,500.00	433,500	0.0001	-	-	2,954,000	2042		
2044	556,000,000,000	16,940,765	-	2,059,400	2,059,400	465,000	2,524,400	6.71	-	-	-	-	-	-	-	2,524,400	2043		
2045	556,000,000,000	16,940,765	-	2,055,300	2,055,300	469,200	2,524,500	6.71	-	-	-	-	-	-	-	2,524,500	2044		
2046	556,000,000,000	16,940,765	-	-	-	467,175	467,175	36.26	-	-	-	-	-	-	-	467,175	2045		
2047	556,000,000,000	16,940,765	-	-	-	468,900	468,900	36.13	-	-	-	-	-	-	-	468,900	2046		
2048	556,000,000,000	16,940,765	-	-	-	469,775	469,775	-	-	-	-	-	-	-	-	469,775	2047		
Total >>			\$ 3,018,784	\$ 41,258,619	\$ 44,277,403	\$ 11,645,350	\$ 55,922,753		\$ 451,429	\$ 19,337,950	\$ 8,621,448	\$ 28,410,827		\$ -	\$ -	\$ 84,333,580			
						4.00%					3.61%								

Par amounts are representative of Project Fund amounts.

HARRIS COUNTY DEPARTMENT OF EDUCATION
MAINTENANCE TAX NOTES, SERIES 2023
HCDE PUBLIC FACILITY CORPORATION
LEASE REVENUE BONDS, SERIES 2023

Timetable of Events

MARCH						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

MAY						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JUNE						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

<u>Date</u>	<u>Action</u>	<u>Responsibility</u>
2/22	HCDE Board Meetings - Approve moving forward with the Projects for the Notes & LR Bond transactions and approval of the 60-Day Notice and other related matters	HCDE, PFC, FA, BC
2/27	Publish required 60-day Notice for the LR Bonds (published on (____))	BC
2/27	Request information for the offering documents from the HCDE	FA
3/14	Receive information from the HCDE for the offering documents	HCDE
3/21	Submit first draft of offering documents to working group	FA
3/21	Rating package to rating agency	FA
3/30	Receive comments from working group	HCDE, BC
4/4	Submit second draft of offering documents to working group	FA
4/4	Rating agency meeting/conference call	HCDE, FA
4/11	Comments on documents due from working group	HCDE, BC, U, UC
4/14	Submit final draft of offering documents to working group	FA
4/18	Due diligence call (if needed)	HCDE, FA, BC, U, UC
4/20	Receive final comments on offering documents from working group	HCDE, BC, U, UC
4/20	Agenda language and draft bond documents to the working group	BC
4/24	Receive ratings	HCDE, FA
4/25	Print and distribute offering documents	HCDE, FA, BC, U, UC
4/28	Notice – Day 60	
5/3	Pricing – Notes & LR Bonds	FA, U
5/3	Special Board Meetings - PFC and HCDE – adopt resolution authorizing the sale of the Notes & Lease Revenue Bonds and approve other related matters	HCDE, PFC, FA, BC, UC

<u>Date</u>	<u>Action</u>	<u>Responsibility</u>
5/10	Submit final transcript to Attorney General	BC
5/10	Print and distribute final offering documents	FA
5/24	Prepare closing memorandum	FA
5/30	Pre-closing	BC, FA, UC
5/31	Closing – Notes & LR Bonds	HCDE, PFC, FA, BC, U, UC

Financing Team Members:

HCDE- Harris County Department of Education
PFC - HCDE Public Facility Corporation
FA - Financial Advisor – USCA Municipal Advisors LLC
BC - Bond Counsel – Orrick, Herrington & Sutcliffe LLP
U - Underwriters – TBD
UC - Underwriter’s Counsel - Holland & Knight LLP

SOURCES AND USES OF FUNDS

Harris County Department of Education
Lease Revenue Bonds, Series 2023

Dated Date	09/01/2023
Delivery Date	09/26/2023

Sources:

Bond Proceeds:

Par Amount	7,140,000.00
Net Premium	308,954.25

	7,448,954.25
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Uses:

Project Fund Deposits:

Project Fund	7,000,000.00
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Delivery Date Expenses:

Cost of Issuance	375,000.00
Underwriter's Discount	71,400.00
	<hr/> 446,400.00

Other Uses of Funds:

Additional Proceeds	2,554.25
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	7,448,954.25
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BOND SUMMARY STATISTICS

Harris County Department of Education
Lease Revenue Bonds, Series 2023

Dated Date	09/01/2023
Delivery Date	09/26/2023
Last Maturity	02/15/2048
Arbitrage Yield	3.884302%
True Interest Cost (TIC)	4.003387%
Net Interest Cost (NIC)	4.067208%
All-In TIC	4.515465%
Average Coupon	4.293597%
Average Life (years)	14.696
Weighted Average Maturity (years)	14.354
Duration of Issue (years)	10.526
Par Amount	7,140,000.00
Bond Proceeds	7,448,954.25
Total Interest	4,505,350.14
Net Interest	4,267,795.89
Total Debt Service	11,645,350.14
Maximum Annual Debt Service	469,775.00
Average Annual Debt Service	477,540.27
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	10.000000
Total Underwriter's Discount	10.000000
Bid Price	103.327090

Bond Component	Par Value	Price	Average Coupon	Average Life	Average Maturity Date	Duration	PV of 1 bp change
Bond Component	7,140,000.00	104.327	4.294%	14.696	06/06/2038	10.571	7,000.55
	7,140,000.00			14.696			7,000.55

	TIC	All-In TIC	Arbitrage Yield
Par Value	7,140,000.00	7,140,000.00	7,140,000.00
+ Accrued Interest			
+ Premium (Discount)	308,954.25	308,954.25	308,954.25
- Underwriter's Discount	-71,400.00	-71,400.00	
- Cost of Issuance Expense		-375,000.00	
- Other Amounts			
Target Value	7,377,554.25	7,002,554.25	7,448,954.25
Target Date	09/26/2023	09/26/2023	09/26/2023
Yield	4.003387%	4.515465%	3.884302%

BOND PRICING

Harris County Department of Education
Lease Revenue Bonds, Series 2023

Bond Component	Maturity Date	Amount	Rate	Yield	Price	Yield to Maturity	Premium (-Discount)
Bond Component:							
	02/15/2024	155,000	5.000%	3.340%	100.625		968.75
	02/15/2025	160,000	5.000%	3.030%	102.651		4,241.60
	02/15/2026	170,000	5.000%	2.840%	104.946		8,408.20
	02/15/2027	175,000	5.000%	2.710%	107.358		12,876.50
	02/15/2028	185,000	5.000%	2.680%	109.537		17,643.45
	02/15/2029	195,000	5.000%	2.630%	111.827		23,062.65
	02/15/2030	205,000	5.000%	2.700%	113.405		27,480.25
	02/15/2031	215,000	5.000%	2.730%	115.088		32,439.20
	02/15/2032	225,000	5.000%	2.750%	116.745		37,676.25
	02/15/2033	240,000	5.000%	2.780%	118.226		43,742.40
	02/15/2034	250,000	5.000%	2.820%	117.864 C	2.986%	44,660.00
	02/15/2035	265,000	5.000%	3.060%	115.720 C	3.329%	41,658.00
	02/15/2036	275,000	5.000%	3.230%	114.229 C	3.568%	39,129.75
	02/15/2037	290,000	5.000%	3.380%	112.933 C	3.761%	37,505.70
	02/15/2038	305,000	4.000%	3.870%	101.011 C	3.907%	3,083.55
	02/15/2039	315,000	4.000%	3.910%	100.698 C	3.939%	2,198.70
	02/15/2040	330,000	4.000%	3.980%	100.151 C	3.987%	498.30
	02/15/2041	345,000	4.000%	4.110%	98.639		-4,695.45
	02/15/2042	360,000	4.000%	4.140%	98.206		-6,458.40
	02/15/2043	370,000	4.000%	4.190%	97.491		-9,283.30
	02/15/2044	385,000	4.000%	4.250%	96.609		-13,055.35
	02/15/2045	405,000	4.000%	4.270%	96.234		-15,252.30
	02/15/2046	420,000	4.250%	4.320%	98.998		-4,208.40
	02/15/2047	440,000	4.250%	4.350%	98.537		-6,437.20
	02/15/2048	460,000	4.250%	4.380%	98.059		-8,928.60
		7,140,000					308,954.25

Dated Date 09/01/2023
Delivery Date 09/26/2023
First Coupon 02/15/2024

Par Amount 7,140,000.00
Premium 308,954.25

Production 7,448,954.25 104.327090%
Underwriter's Discount -71,400.00 -1.000000%

Purchase Price 7,377,554.25 103.327090%
Accrued Interest

Net Proceeds 7,377,554.25

BOND DEBT SERVICE

Harris County Department of Education
Lease Revenue Bonds, Series 2023

Period Ending	Principal	Coupon	Interest	Debt Service
08/31/2024	155,000	5.000%	278,750.14	433,750.14
08/31/2025	160,000	5.000%	307,200.00	467,200.00
08/31/2026	170,000	5.000%	298,950.00	468,950.00
08/31/2027	175,000	5.000%	290,325.00	465,325.00
08/31/2028	185,000	5.000%	281,325.00	466,325.00
08/31/2029	195,000	5.000%	271,825.00	466,825.00
08/31/2030	205,000	5.000%	261,825.00	466,825.00
08/31/2031	215,000	5.000%	251,325.00	466,325.00
08/31/2032	225,000	5.000%	240,325.00	465,325.00
08/31/2033	240,000	5.000%	228,700.00	468,700.00
08/31/2034	250,000	5.000%	216,450.00	466,450.00
08/31/2035	265,000	5.000%	203,575.00	468,575.00
08/31/2036	275,000	5.000%	190,075.00	465,075.00
08/31/2037	290,000	5.000%	175,950.00	465,950.00
08/31/2038	305,000	4.000%	162,600.00	467,600.00
08/31/2039	315,000	4.000%	150,200.00	465,200.00
08/31/2040	330,000	4.000%	137,300.00	467,300.00
08/31/2041	345,000	4.000%	123,800.00	468,800.00
08/31/2042	360,000	4.000%	109,700.00	469,700.00
08/31/2043	370,000	4.000%	95,100.00	465,100.00
08/31/2044	385,000	4.000%	80,000.00	465,000.00
08/31/2045	405,000	4.000%	64,200.00	469,200.00
08/31/2046	420,000	4.250%	47,175.00	467,175.00
08/31/2047	440,000	4.250%	28,900.00	468,900.00
08/31/2048	460,000	4.250%	9,775.00	469,775.00
	7,140,000		4,505,350.14	11,645,350.14

BOND DEBT SERVICE

Harris County Department of Education
Lease Revenue Bonds, Series 2023

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2024	155,000	5.000%	123,150.14	278,150.14	
08/15/2024			155,600.00	155,600.00	
08/31/2024					433,750.14
02/15/2025	160,000	5.000%	155,600.00	315,600.00	
08/15/2025			151,600.00	151,600.00	
08/31/2025					467,200.00
02/15/2026	170,000	5.000%	151,600.00	321,600.00	
08/15/2026			147,350.00	147,350.00	
08/31/2026					468,950.00
02/15/2027	175,000	5.000%	147,350.00	322,350.00	
08/15/2027			142,975.00	142,975.00	
08/31/2027					465,325.00
02/15/2028	185,000	5.000%	142,975.00	327,975.00	
08/15/2028			138,350.00	138,350.00	
08/31/2028					466,325.00
02/15/2029	195,000	5.000%	138,350.00	333,350.00	
08/15/2029			133,475.00	133,475.00	
08/31/2029					466,825.00
02/15/2030	205,000	5.000%	133,475.00	338,475.00	
08/15/2030			128,350.00	128,350.00	
08/31/2030					466,825.00
02/15/2031	215,000	5.000%	128,350.00	343,350.00	
08/15/2031			122,975.00	122,975.00	
08/31/2031					466,325.00
02/15/2032	225,000	5.000%	122,975.00	347,975.00	
08/15/2032			117,350.00	117,350.00	
08/31/2032					465,325.00
02/15/2033	240,000	5.000%	117,350.00	357,350.00	
08/15/2033			111,350.00	111,350.00	
08/31/2033					468,700.00
02/15/2034	250,000	5.000%	111,350.00	361,350.00	
08/15/2034			105,100.00	105,100.00	
08/31/2034					466,450.00
02/15/2035	265,000	5.000%	105,100.00	370,100.00	
08/15/2035			98,475.00	98,475.00	
08/31/2035					468,575.00
02/15/2036	275,000	5.000%	98,475.00	373,475.00	
08/15/2036			91,600.00	91,600.00	
08/31/2036					465,075.00
02/15/2037	290,000	5.000%	91,600.00	381,600.00	
08/15/2037			84,350.00	84,350.00	
08/31/2037					465,950.00
02/15/2038	305,000	4.000%	84,350.00	389,350.00	
08/15/2038			78,250.00	78,250.00	
08/31/2038					467,600.00
02/15/2039	315,000	4.000%	78,250.00	393,250.00	
08/15/2039			71,950.00	71,950.00	
08/31/2039					465,200.00
02/15/2040	330,000	4.000%	71,950.00	401,950.00	
08/15/2040			65,350.00	65,350.00	
08/31/2040					467,300.00
02/15/2041	345,000	4.000%	65,350.00	410,350.00	
08/15/2041			58,450.00	58,450.00	
08/31/2041					468,800.00
02/15/2042	360,000	4.000%	58,450.00	418,450.00	
08/15/2042			51,250.00	51,250.00	
08/31/2042					469,700.00
02/15/2043	370,000	4.000%	51,250.00	421,250.00	
08/15/2043			43,850.00	43,850.00	
08/31/2043					465,100.00
02/15/2044	385,000	4.000%	43,850.00	428,850.00	
08/15/2044			36,150.00	36,150.00	
08/31/2044					465,000.00
02/15/2045	405,000	4.000%	36,150.00	441,150.00	
08/15/2045			28,050.00	28,050.00	
08/31/2045					469,200.00
02/15/2046	420,000	4.250%	28,050.00	448,050.00	
08/15/2046			19,125.00	19,125.00	
08/31/2046					467,175.00
02/15/2047	440,000	4.250%	19,125.00	459,125.00	

BOND DEBT SERVICE

Harris County Department of Education
Lease Revenue Bonds, Series 2023

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/15/2047			9,775.00	9,775.00	
08/31/2047					468,900.00
02/15/2048	460,000	4.250%	9,775.00	469,775.00	
08/31/2048					469,775.00
	7,140,000		4,505,350.14	11,645,350.14	11,645,350.14

SOURCES AND USES OF FUNDS

Harris County Department of Education
Maintenance Tax Notes, Series 2023

Dated Date	09/01/2023
Delivery Date	09/26/2023

Sources:

Bond Proceeds:

Par Amount	5,735,000.00
Net Premium	460,654.95

	6,195,654.95
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Uses:

Project Fund Deposits:

Project Fund	6,000,000.00
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Delivery Date Expenses:

Cost of Issuance	150,000.00
Underwriter's Discount	43,012.50
	<hr/> 193,012.50

Other Uses of Funds:

Additional Proceeds	2,642.45
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	6,195,654.95
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BOND SUMMARY STATISTICS

Harris County Department of Education
Maintenance Tax Notes, Series 2023

Dated Date	09/01/2023
Delivery Date	09/26/2023
Last Maturity	02/15/2043
Arbitrage Yield	3.474316%
True Interest Cost (TIC)	3.614850%
Net Interest Cost (NIC)	3.764322%
All-In TIC	3.900741%
Average Coupon	4.401124%
Average Life (years)	11.436
Weighted Average Maturity (years)	11.271
Duration of Issue (years)	8.840
Par Amount	5,735,000.00
Bond Proceeds	6,195,654.95
Total Interest	2,886,448.19
Net Interest	2,468,805.74
Total Debt Service	8,621,448.19
Maximum Annual Debt Service	435,400.00
Average Annual Debt Service	444,722.93
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	7.500000
Total Underwriter's Discount	7.500000
Bid Price	107.282344

Bond Component	Par Value	Price	Average Coupon	Average Life	Average Maturity Date	Duration	PV of 1 bp change
Bond Component	5,735,000.00	108.032	4.401%	11.436	03/03/2035	8.865	4,281.80
	5,735,000.00			11.436			4,281.80

	TIC	All-In TIC	Arbitrage Yield
Par Value	5,735,000.00	5,735,000.00	5,735,000.00
+ Accrued Interest			
+ Premium (Discount)	460,654.95	460,654.95	460,654.95
- Underwriter's Discount	-43,012.50	-43,012.50	
- Cost of Issuance Expense		-150,000.00	
- Other Amounts			
Target Value	6,152,642.45	6,002,642.45	6,195,654.95
Target Date	09/26/2023	09/26/2023	09/26/2023
Yield	3.614850%	3.900741%	3.474316%

BOND PRICING

Harris County Department of Education
Maintenance Tax Notes, Series 2023

Bond Component	Maturity Date	Amount	Rate	Yield	Price	Yield to Maturity	Premium (-Discount)
Bond Component:							
	02/15/2024	175,000	5.000%	3.340%	100.625		1,093.75
	02/15/2025	185,000	5.000%	3.030%	102.651		4,904.35
	02/15/2026	190,000	5.000%	2.840%	104.946		9,397.40
	02/15/2027	200,000	5.000%	2.710%	107.358		14,716.00
	02/15/2028	210,000	5.000%	2.680%	109.537		20,027.70
	02/15/2029	225,000	5.000%	2.630%	111.827		26,610.75
	02/15/2030	235,000	5.000%	2.600%	114.035		32,982.25
	02/15/2031	245,000	5.000%	2.630%	115.812		38,739.40
	02/15/2032	260,000	5.000%	2.650%	117.564		45,666.40
	02/15/2033	270,000	5.000%	2.680%	119.137		51,669.90
	02/15/2034	285,000	5.000%	2.720%	118.772 C	2.894%	53,500.20
	02/15/2035	300,000	5.000%	2.860%	117.504 C	3.157%	52,512.00
	02/15/2036	315,000	5.000%	3.030%	115.986 C	3.407%	50,355.90
	02/15/2037	330,000	5.000%	3.180%	114.665 C	3.609%	48,394.50
	02/15/2038	350,000	4.000%	3.820%	101.405 C	3.871%	4,917.50
	02/15/2039	360,000	4.000%	3.860%	101.090 C	3.905%	3,924.00
	02/15/2040	375,000	4.000%	3.930%	100.541 C	3.955%	2,028.75
	02/15/2041	390,000	4.000%	3.960%	100.307 C	3.975%	1,197.30
	02/15/2042	410,000	4.000%	3.990%	100.074 C	3.994%	303.40
	02/15/2043	425,000	4.000%	4.040%	99.462		-2,286.50
5,735,000							460,654.95

Dated Date 09/01/2023
Delivery Date 09/26/2023
First Coupon 02/15/2024

Par Amount 5,735,000.00
Premium 460,654.95

Production 6,195,654.95 108.032344%
Underwriter's Discount -43,012.50 -0.750000%

Purchase Price 6,152,642.45 107.282344%
Accrued Interest

Net Proceeds 6,152,642.45

BOND DEBT SERVICE

Harris County Department of Education
Maintenance Tax Notes, Series 2023

Period Ending	Principal	Coupon	Interest	Debt Service
08/31/2024	175,000	5.000%	229,248.19	404,248.19
08/31/2025	185,000	5.000%	250,275.00	435,275.00
08/31/2026	190,000	5.000%	240,900.00	430,900.00
08/31/2027	200,000	5.000%	231,150.00	431,150.00
08/31/2028	210,000	5.000%	220,900.00	430,900.00
08/31/2029	225,000	5.000%	210,025.00	435,025.00
08/31/2030	235,000	5.000%	198,525.00	433,525.00
08/31/2031	245,000	5.000%	186,525.00	431,525.00
08/31/2032	260,000	5.000%	173,900.00	433,900.00
08/31/2033	270,000	5.000%	160,650.00	430,650.00
08/31/2034	285,000	5.000%	146,775.00	431,775.00
08/31/2035	300,000	5.000%	132,150.00	432,150.00
08/31/2036	315,000	5.000%	116,775.00	431,775.00
08/31/2037	330,000	5.000%	100,650.00	430,650.00
08/31/2038	350,000	4.000%	85,400.00	435,400.00
08/31/2039	360,000	4.000%	71,200.00	431,200.00
08/31/2040	375,000	4.000%	56,500.00	431,500.00
08/31/2041	390,000	4.000%	41,200.00	431,200.00
08/31/2042	410,000	4.000%	25,200.00	435,200.00
08/31/2043	425,000	4.000%	8,500.00	433,500.00
	5,735,000		2,886,448.19	8,621,448.19

BOND DEBT SERVICE

Harris County Department of Education
Maintenance Tax Notes, Series 2023

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2024	175,000	5.000%	101,798.19	276,798.19	
08/15/2024			127,450.00	127,450.00	
08/31/2024					404,248.19
02/15/2025	185,000	5.000%	127,450.00	312,450.00	
08/15/2025			122,825.00	122,825.00	
08/31/2025					435,275.00
02/15/2026	190,000	5.000%	122,825.00	312,825.00	
08/15/2026			118,075.00	118,075.00	
08/31/2026					430,900.00
02/15/2027	200,000	5.000%	118,075.00	318,075.00	
08/15/2027			113,075.00	113,075.00	
08/31/2027					431,150.00
02/15/2028	210,000	5.000%	113,075.00	323,075.00	
08/15/2028			107,825.00	107,825.00	
08/31/2028					430,900.00
02/15/2029	225,000	5.000%	107,825.00	332,825.00	
08/15/2029			102,200.00	102,200.00	
08/31/2029					435,025.00
02/15/2030	235,000	5.000%	102,200.00	337,200.00	
08/15/2030			96,325.00	96,325.00	
08/31/2030					433,525.00
02/15/2031	245,000	5.000%	96,325.00	341,325.00	
08/15/2031			90,200.00	90,200.00	
08/31/2031					431,525.00
02/15/2032	260,000	5.000%	90,200.00	350,200.00	
08/15/2032			83,700.00	83,700.00	
08/31/2032					433,900.00
02/15/2033	270,000	5.000%	83,700.00	353,700.00	
08/15/2033			76,950.00	76,950.00	
08/31/2033					430,650.00
02/15/2034	285,000	5.000%	76,950.00	361,950.00	
08/15/2034			69,825.00	69,825.00	
08/31/2034					431,775.00
02/15/2035	300,000	5.000%	69,825.00	369,825.00	
08/15/2035			62,325.00	62,325.00	
08/31/2035					432,150.00
02/15/2036	315,000	5.000%	62,325.00	377,325.00	
08/15/2036			54,450.00	54,450.00	
08/31/2036					431,775.00
02/15/2037	330,000	5.000%	54,450.00	384,450.00	
08/15/2037			46,200.00	46,200.00	
08/31/2037					430,650.00
02/15/2038	350,000	4.000%	46,200.00	396,200.00	
08/15/2038			39,200.00	39,200.00	
08/31/2038					435,400.00
02/15/2039	360,000	4.000%	39,200.00	399,200.00	
08/15/2039			32,000.00	32,000.00	
08/31/2039					431,200.00
02/15/2040	375,000	4.000%	32,000.00	407,000.00	
08/15/2040			24,500.00	24,500.00	
08/31/2040					431,500.00
02/15/2041	390,000	4.000%	24,500.00	414,500.00	
08/15/2041			16,700.00	16,700.00	
08/31/2041					431,200.00
02/15/2042	410,000	4.000%	16,700.00	426,700.00	
08/15/2042			8,500.00	8,500.00	
08/31/2042					435,200.00
02/15/2043	425,000	4.000%	8,500.00	433,500.00	
08/31/2043					433,500.00
	5,735,000		2,886,448.19	8,621,448.19	8,621,448.19



Harris County Department of Education

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.

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