

BUDGET BOOK

FISCAL YEAR 2022-2023



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Harris County
Department of
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Harris County
Department of
Education

Budget Book

For Fiscal Year
September 1, 2022 through August 31, 2023

Prepared by
Business Services Division

Jesus J. Amezcua, PhD, CPA, RTSBA, CPFIM, Assistant Superintendent
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ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
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This Meritorious Budget Award is presented to

HARRIS COUNTY DEPARTMENT OF EDUCATION

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021–2022.

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



A handwritten signature in black ink, reading 'W. Edward Chabal'. The signature is written in a cursive style and is positioned above a horizontal line.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style and is positioned above a horizontal line.

David J. Lewis
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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PRESENTED TO

**Harris County Department of Education
Texas**

For the Fiscal Year Beginning

September 01, 2021

Christopher P. Morill

Executive Director

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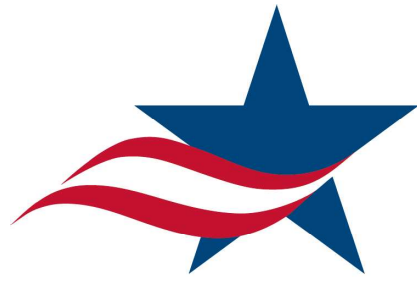
I-EXECUTIVE SUMMARY





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Harris County Department of Education

August 18, 2022

Members of the Board of Trustees
Harris County Department of Education

6300 Irvington Boulevard
Houston, Texas 77022

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County Superintendent

Board of Trustees

Richard Cantu
President

Andrea Duhon
First Vice President

Amy Flores Hinojosa
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David W. Brown

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Eric Dick

Dear Trustees:

We are pleased to present the Harris County Department of Education's (the Department or "HCDE") Annual Budget for fiscal year 2022-2023. 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 2022-2023 General Fund, Debt Service Fund, Enterprise Fund, Capital Projects Fund, and Internal Service Fund Budgets. The development, review, and consideration of the 2022-2023 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.

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 133 years.

HCDE is in Harris County in the upper Gulf Coast region of Texas, approximately 50 miles from the Gulf of Mexico. Harris County, Texas with 4.7 million people, is the third most populous county in the United States and houses the 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 2.62 million people.

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

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

HCDE Mission Statement

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

Department Goals:

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

In the reaching of these goals, HCDE is a public entity dedicated to helping meet the needs of uniquely challenged learners and school staff through innovative programing and support services. HCDE directly serves approximately 135,000 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 2021 and lasted until the middle of January 2022.

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 2022 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 that was presented to the Board Budget Committee on June 28, 2022.

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 was presented with a final proposal for adoption and to be implemented on September 1st, 2022.

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. On August 2021, the Department began normal operations with added precautions for mask wearing, social distancing, and daily cleaning of all surfaces. For FY 21-22, the Department continued social distancing and daily cleaning, but allowed for optional mask wearing. 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 22-23

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 pending the adoption of a rate of \$.004900 per \$100 valuation.

Included in the budget are 24.95 new positions aimed at enhancing our capabilities to meet the client needs and enhance our fee revenue stream for Therapy Services, Fortis Academy, Highpoint School, AB East School, Client Engagement, and Adult Ed Program.

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

1. Wage increase: 2% for 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. Incorporate a retention plan for Principals and above to include a 13% equity adjustment that will allow HCDE to retain and attract new talent to the organization.
3. An additional \$400,000 for sponsorships, grants and scholarships for the Education Foundation and \$200,000 for the Teacher Supplies program from fund balance.
4. HCDE implemented a wellness program aimed at improving the health of HCDE staff. This program is nutrition-based program designed to promote healthy habits. The projected costs for FY22-23 are \$25,000.
5. School Based Therapy Program will receive additional (6.2) FTE to increase the level of service to School Districts around the County. The cost is \$300,000.
6. (1) Translator position for Client Engagement \$60,000 and (0.5) additional FTE for an admin assistant \$25,000.
7. Addition of grant funded positions for Adult Education to include (1.25) transitional specialists and (4) instructional aides. The cost associated is \$332,265.
8. An (1) additional Counselor, (4) aides and (2) Teacher for Highpoint School totaling \$333,000.
9. An (1) additional Treatment Counselor and (1) Recovery Coach for Fortis Academy, totaling \$180,000
10. An (1) additional Counselor for AB East totaling \$75,000.
11. (1) Process Improvement Coordinator for IT and Business Services. The associated cost is \$95,000
12. An (1) additional Clerk position for Procurement and Choice Partners. The cost is \$45,000.
13. Additional \$35,000 for Music Therapy at AB East and \$16,000 at AB West.
14. Additional \$35,000 for Principal and Assistant Principal Professional Development.
15. Additional \$25,000 for Speed of Trust funding for the Human Resources Division.
16. Additional \$56,000 for Human Resources Software.
17. HCDE will continue the marketing strategy and awareness campaign started the previous year. The program includes \$1 Million set aside for marketing and advertising in the Budget.

18. The Department has also included the continuation of the lobbying cost commitment previously approved by the Board of Trustees. The cost is \$276,000.
19. 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 \$355,000 for the server and computer equipment, \$189,586 for debt service payments, \$600,000 for the Education Foundation, and \$150,000 for retirement program for FY 2023.
20. A Capital Improvement Plan Phase Two will be implemented. The following projects are approved:
- a. **\$6,000,000** for the Equine Center to be funded from the New Adopted Lease Revenue Bond 2022 plus \$4 Million from fund balance.
 - b. **\$7,500,000** for Maintenance Projects to be funded from the 2022 Maintenance Notes (includes \$3,000,000 for HVAC and Roof at NPO, \$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.
21. Planned one-time expenditures from the General Fund balance totaling \$1,294,586 as follows:
- | | |
|--|---------------------|
| Debt Service Transfer for future payments- CIP Plan | \$ 189,586 |
| IT Servers and Equipment | 355,000 |
| Education Foundation teacher program and grant program | 600,000 |
| Retirement benefit | 150,000 |
| Total fund balance capital expenditure appropriations | <u>\$ 1,294,586</u> |
22. 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 \$.004900** 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 2022-2023.

	Adopted Budget 2021-2022	Amended Budget 2021-2022	Adopted Budget 2022-2023	Percent Change
Beg. Fund Balance	\$ 26,083,929	\$ 26,083,929	\$ 21,381,668	
Estimated Revenues	59,188,729	59,186,588	62,771,704	6%
Appropriations	56,940,944	57,384,440	59,201,403	3%
Transfers Out	6,434,088	6,504,409	4,864,887	-25%
Total Appropriations	\$ 63,375,032	\$ 63,888,849	\$ 64,066,290	0.28%
Excess/(Deficiency) of Revenues				
Over/(Under) Appropriations	(4,186,303)	(4,702,261)	(1,294,586)	
Ending Fund Balance	21,897,626	21,381,668	20,087,082	
<u>Fund Balance categories per GASB 54</u>				
Non-Spendable Fund Balance	266,062	266,062	125,000	
Restricted Fund Balance	-	-	-	
Committed Fund Balance	2,014,976	2,014,976	2,000,000	
Assigned Fund Balance	2,584,487	2,068,529	1,939,384	
Unassigned Fund Balance	17,032,101	17,032,101	16,022,698	
Ending Fund Balance	\$ 21,897,626	\$ 21,381,668	\$ 20,087,082	

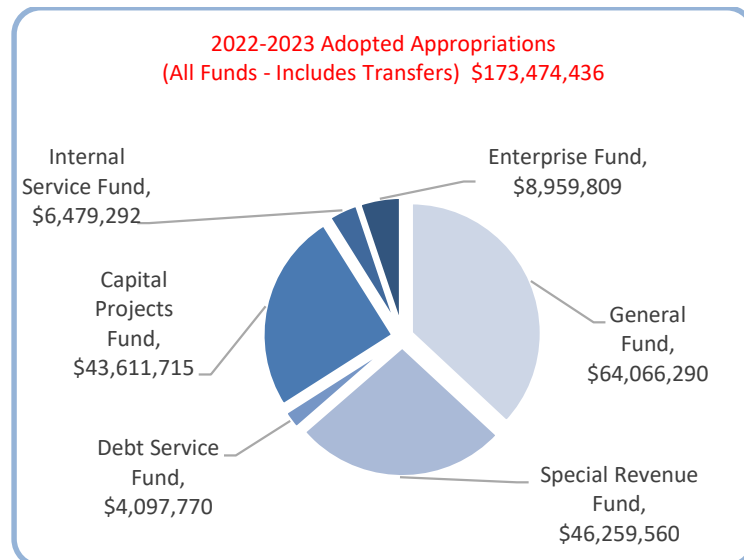
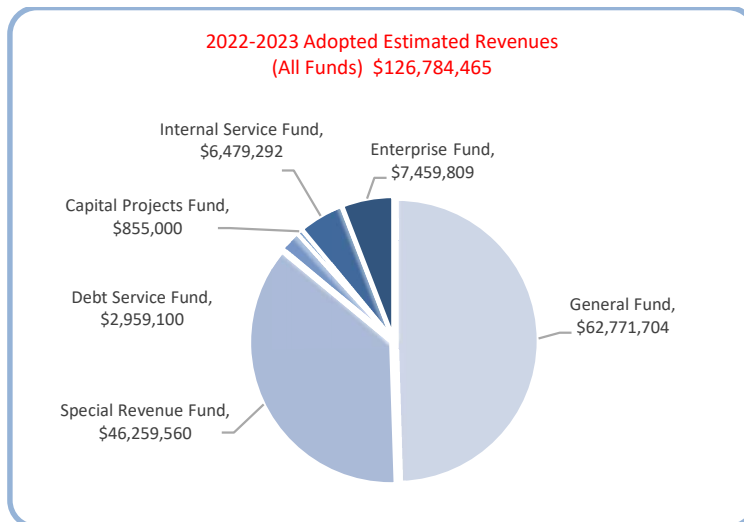
Note: The projected fund balance is based on levels spent at 100%. Actual amounts are projected on the next page.

(*) For FY23, planned one-time expenditures from the General Fund balance \$1,294,586 as follows:

Debt Service Transfer for future payments- CIP Plan	\$ 189,586
IT Servers and Equipment	355,000
Education Foundation teacher program and grant program	600,000
Retirement benefit	150,000
Total fund balance capital expenditure appropriations	<u>\$ 1,294,586</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:

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	\$ 62,771,704	\$ 46,259,560	\$ 2,959,100	\$ 855,000	\$ 6,479,292	\$ 7,459,809	\$ 126,784,465
Appropriations	\$ 59,201,403	\$ 46,259,560	\$ 4,097,770	\$ 43,611,715	\$ 6,479,292	\$ 3,810,937	\$ 163,460,677
Transfers Out	\$ 4,864,887	\$ -	\$ -	\$ -	\$ -	\$ 5,148,872	\$ 10,013,759
Total Appropriations and Other Uses	\$64,066,290	\$46,259,560	\$4,097,770	\$43,611,715	\$6,479,292	\$8,959,809	\$ 173,474,436
Appropriations from Fund Balance:	(\$1,294,586)	\$0	(\$1,138,670)	(\$42,756,715)	\$0	(\$1,500,000)	(\$46,689,971)
Projected Fund Balance Beg.	\$21,381,668	\$0	\$1,338,670	\$43,021,000	\$1,386,982	\$1,500,000	\$68,628,320
Projected Fund Balance End.	\$ 20,087,082	\$ -	\$ 200,000	\$ 264,285	\$ 1,386,982	\$ -	\$ 21,938,349



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 2022-2023 revenues and expenditures for the Workers Compensation Fund with a comparison to fiscal year 2021-2022:

	Adopted Budget 2021-2022	Amended Budget 2021-2022	Adopted Budget 2022-2023
Operating Revenues	\$ 400,000	\$ 415,000	\$ 415,000
Operating Expenses	400,000	415,000	415,000
Total Operating Expenses and Other Uses	400,000	415,000	415,000
Net Position	-	-	-
Projected Balance Beginning	1,386,982	1,386,982	1,386,982
Projected Balance Ending	\$ 1,386,982	\$ 1,386,982	\$ 1,386,982

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 adopted fiscal year 2022-2023 revenues and expenditures for the Facilities Support Charges with a comparison to fiscal year 2021-2022. The Facilities Division is projecting \$263,802 more than adopted fiscal year 2021-2022 budget due to increase in security expenses, fuel expenses and supply chain constraints.

	Adopted Budget 2021-2022	Amended Budget 2021-2022	Adopted Budget 2022-2023
Operating Revenues	\$ 5,800,490	\$ 5,918,339	\$ 6,064,292
Operating Expenses	5,800,490	5,918,339	6,064,292
Total Operating Expenses and Other Uses	5,800,490	5,918,339	6,064,292
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 adopted fiscal year 2022-2023 revenues and expenditures for Choice Partners Fund with a comparison to fiscal year 2021-2022.

	Adopted Budget 2021-2022	Amended Budget 2021-2022	Adopted Budget 2022-2023
Operating Revenues	\$ 5,893,380	\$ 5,893,380	\$ 7,459,809
Operating Expenses	2,608,968	2,629,109	3,810,937
Transfers Out	4,384,412	3,264,271	5,148,872
Total Operating Expenses and Other Uses	<u>6,993,380</u>	<u>5,893,380</u>	<u>8,959,809</u>
Projected Balance Beginning	1,500,000	1,500,000	1,500,000
Projected Balance Ending	<u>\$ 400,000</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>

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 2022-2023. Expenditures plus other financing uses total \$64,066,290. Revenues equal \$61,771,704. One-time costs total \$1,294,586, from which technology equipment totals \$355,000, Education Foundation program for \$600,000, debt service payment from General Fund for \$189,596, and retirement benefits from Fund Balance for \$150,000. We believe that the budget represents a fiscally responsible and conservative approach to the needs of the Department within the available funds. The chart below shows a historical summary and forecast of the General Fund.

Trend Analysis, All Funds

For fiscal year 2024 to 2028 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 2018-19	Actual 2019-20	Actual 2020-21	Amended 2021-22	Adopted 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Fund Balance	\$42,583,959	45,676,310	38,633,589	\$83,222,067	\$68,628,320	\$21,938,349	\$23,886,737	\$27,978,824	\$27,978,824	\$32,891,838
General Fund	56,240,717	54,663,767	56,961,707	59,186,588	62,771,704	64,654,855	66,594,501	68,592,336	70,650,106	67,343,792
Special Revenue Funds	29,777,441	29,331,231	31,022,363	52,191,176	46,259,560	47,184,751	48,128,446	49,091,015	49,091,015	50,072,835
Debt Service Fund	3,149,496	2,917,610	6,500,255	3,810,219	2,959,100	2,998,612	2,998,612	2,999,748	2,999,516	2,998,900
Capital Project Fund	2,239,777	2,134,871	53,468,120	3,119,704	855,000	-	-	-	-	-
Internal Service Fund	5,358,235	5,243,073	5,954,336	6,318,339	6,479,292	6,673,671	6,873,881	7,080,097	7,292,500	7,511,275
Enterprise Fund	8,389,674	5,952,681	6,924,045	5,893,380	7,459,809	7,683,603	7,914,111	8,151,535	8,151,535	8,396,081
Estimated Revenues	105,155,340	100,243,233	160,830,826	130,519,406	126,784,465	129,195,492	132,509,551	135,914,731	138,184,672	136,322,883
General Fund	53,038,522	54,442,663	63,713,239	63,888,849	64,066,290	61,607,310	62,506,052	63,679,321	64,876,485	66,096,597
Special Revenue Funds	29,777,441	29,331,231	31,022,363	52,191,176	46,259,560	47,184,751	48,128,446	49,091,015	49,091,015	50,072,835
Debt Service Fund	3,149,496	2,917,610	4,000,255	4,971,549	4,097,770	4,097,769	2,994,975	2,999,748	2,999,516	2,998,900
Capital Project Fund	2,859,036	9,795,352	4,656,614	11,849,860	43,611,715	-	-	-	-	-
Internal Service Fund	5,348,820	5,346,418	5,925,832	6,318,339	6,479,292	6,673,671	6,873,881	7,080,097	7,292,500	7,511,275
Enterprise Fund	7,889,674	5,452,681	6,924,045	5,893,380	8,959,809	7,683,603	7,914,111	8,151,535	8,151,535	8,396,081
Appropriations (Exp.)	102,062,989	107,285,954	116,242,348	145,113,153	173,474,436	127,247,104	128,417,465	131,001,716	132,411,051	135,075,688
Difference	3,092,351	(7,042,721)	44,588,478	(14,593,747)	(46,689,971)	1,948,388	4,092,086	4,913,015	5,773,621	1,247,195
Projected Ending Fund Balance	\$45,676,310	\$38,633,589	\$83,222,067	\$68,628,320	\$21,938,349	\$23,886,737	\$27,978,824	\$32,891,838	\$33,752,445	\$34,139,033

Projected Fund Balance

We are projecting that the fiscal year 2022-2023 ending fund balance will be **\$20,087,082**. This represents a decrease of \$1,294,586 from the projected 2021-2022 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 2022-2023 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 2022-2023 appropriation levels for the General Operating Fund are projected at \$59,201,403 and estimated other uses (transfers to other funds) and one-time cost at \$4,864,887 for a total of \$64,066,290; this represents an increase of 0.3% or \$177,441 from 2021-2022 amended budget.

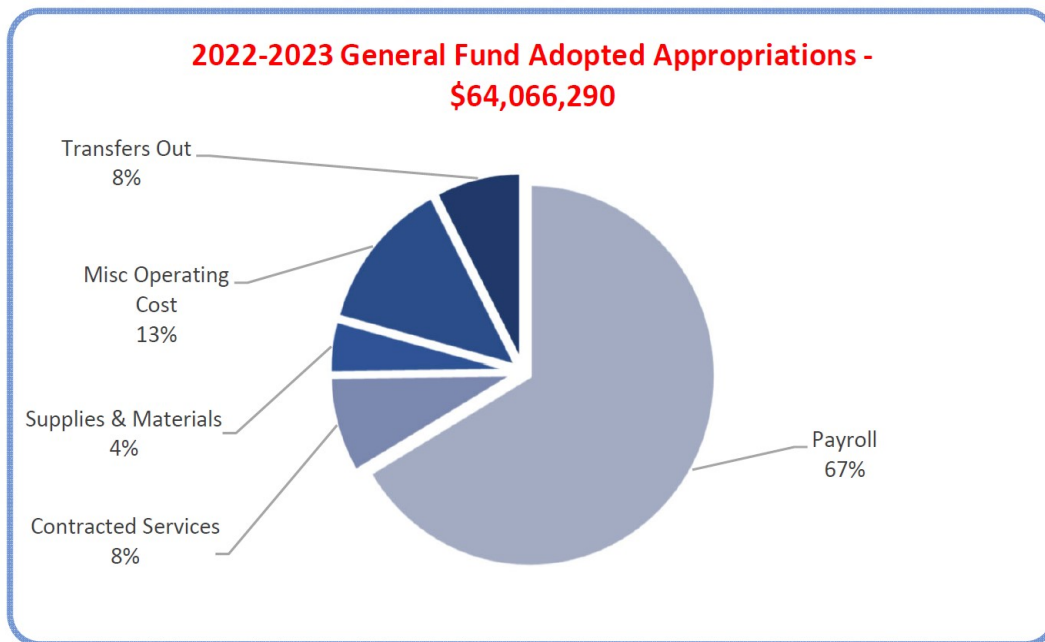
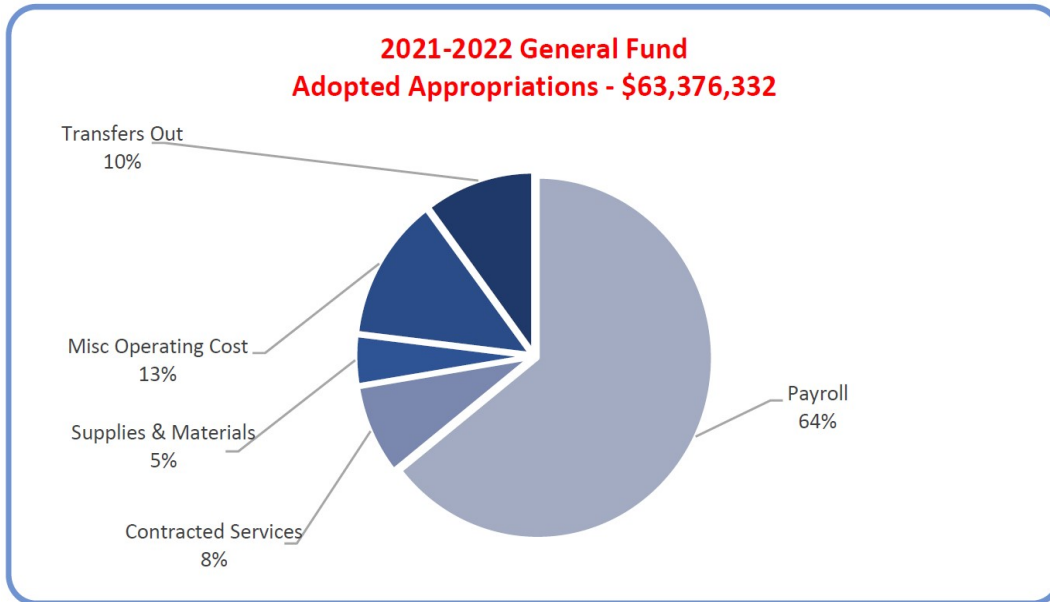
The 2022-2023 budget includes a 2% salary increase for all employees, and 13% equity adjustment for Principals and above. The budget process was representative of the economic environment. A series of budget meetings and reviews were conducted by the Superintendent and the Budget Committee to achieve this budget. Transfers-out to other funds amounted to \$4,864,887 for fiscal year 2022-2023 mainly due to the CASE local match \$550,787, the Head Start local match \$500,000, and the Debt Service transfer of \$2,959,100 and \$855,000 for Construction and Computer Equipment Projects.

Comparison of General Operating Fund Appropriations by Object

General Fund Only -

Object Code	Adopted Budget 2021-2022	Amended Budget 2021-2022	Adopted Budget 2022-2023	Percent Change
Payroll	\$ 40,760,751	\$ 40,617,320	\$ 42,587,906	5%
Contracted Services	5,131,454	6,383,669	5,326,283	-17%
Supplies & Materials	2,837,173	3,074,583	2,839,811	-8%
Misc Operating Cost	8,172,866	7,265,428	8,447,403	16%
Capital Outlay	40,000	43,440	-	-100%
Transfers Out	6,434,088	6,504,409	4,864,887	-25%
Total Appropriations	\$ 63,376,332	\$ 63,888,849	\$ 64,066,290	0%

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 \$2,959,100 in appropriations for fiscal year 2022-2023. Resources in the Debt Service Fund must be used to pay for general long-term debt principal and interest for debt issues and other long-term debts for which revenues are dedicated from the General Fund. A transfer was made in previous fiscal years to retire 2015 debt in the amount of \$2,857,214. 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.
- The amount of premium and other resources used from the bond sale was \$5,500,000.

Special Revenues Funds – Appropriations for these funds are restricted to or designated for specific purposes by a grantor. For fiscal year 2022-2023, the Department’s appropriation is \$46,259,560 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.

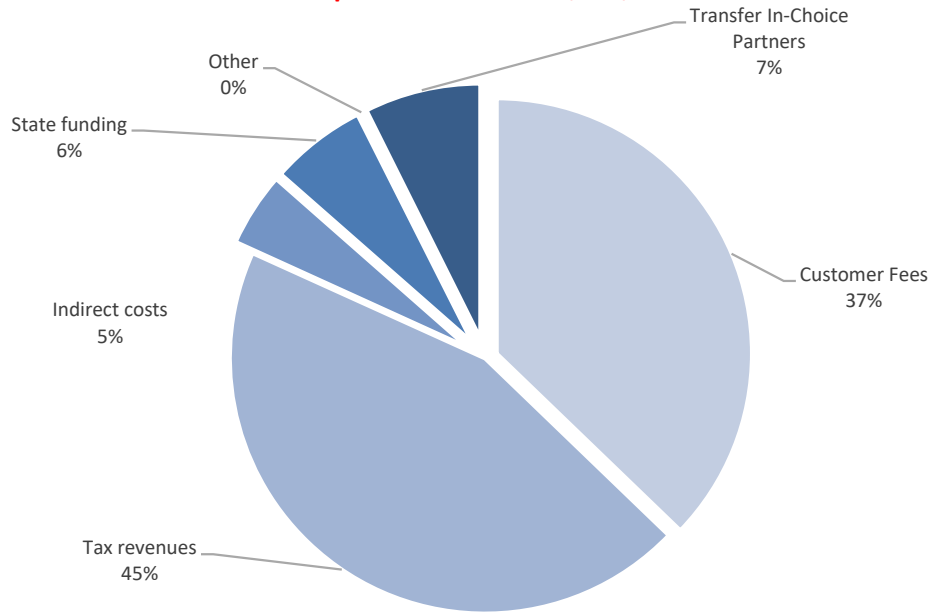
The Department estimates total General Operating Fund revenues of \$62,711,704 for the 2022-2023 fiscal year. Customer fees are projected to be \$23,575,722 or 37% of the estimated revenues. Tax revenues are projected to be \$27,380,681 or 44% of the estimated revenues. The remaining 19% of the revenues are indirect costs at \$2,348,825; state funding \$3,698,000, transfer in from Choice Partners Fund of \$5,204,412 and other revenues at \$121,000.

The recommended budget includes an increase in revenues of 5% from the amended fiscal year 2021-2022 budget for the General Fund.

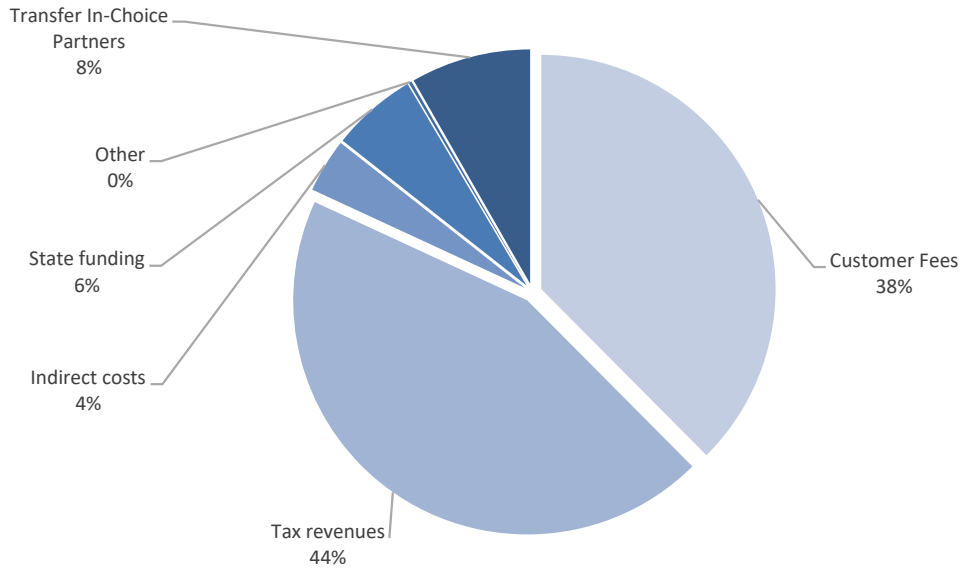
The following charts present the adopted revenue levels for fiscal year 2021-2022 and the adopted revenues for fiscal year 2022-2023.

Object Code	Adopted Budget 2021-2022	Amended Budget 2021-2022	Adopted Budget 2022-2023	Percent Change
Customer Fees	\$ 22,145,627	\$ 22,192,627	\$ 23,575,722	6.2%
Tax revenues	26,528,250	26,098,250	27,823,745	7%
Indirect costs	2,790,440	2,790,440	2,348,825	-16%
State funding	3,620,000	3,620,000	3,698,000	2%
Other	50,000	121,000	176,540	46%
Transfer In-Choice Partners	4,054,412	4,364,271	5,148,872	18%
Total Revenues	\$ 59,188,729	\$ 59,186,588	\$ 62,771,704	6%

**2021-2022 General Fund
Adopted Revenue - \$59,518,729**



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



Local Revenues

Local revenues are projected to increase by 1%. Revenues from current year customer fees are expected to increase by 6.2% from an amended budget of \$22,192,627 in fiscal year 2021-2022 to a projected \$23,575,722 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 7% increase change in tax revenues from \$26,098,250 in fiscal year 2021-2022 to \$27,823,745 in fiscal year 2022-2023 due to the increase in property values and the adopted tax rate. A 10.9% increase in values is projected based on the preliminary estimate from the Harris County Appraisal District. Also, a 98% collection was used in projecting revenues for fiscal year 2022-2023, and it is expected that this rate will be realized for the fiscal year.

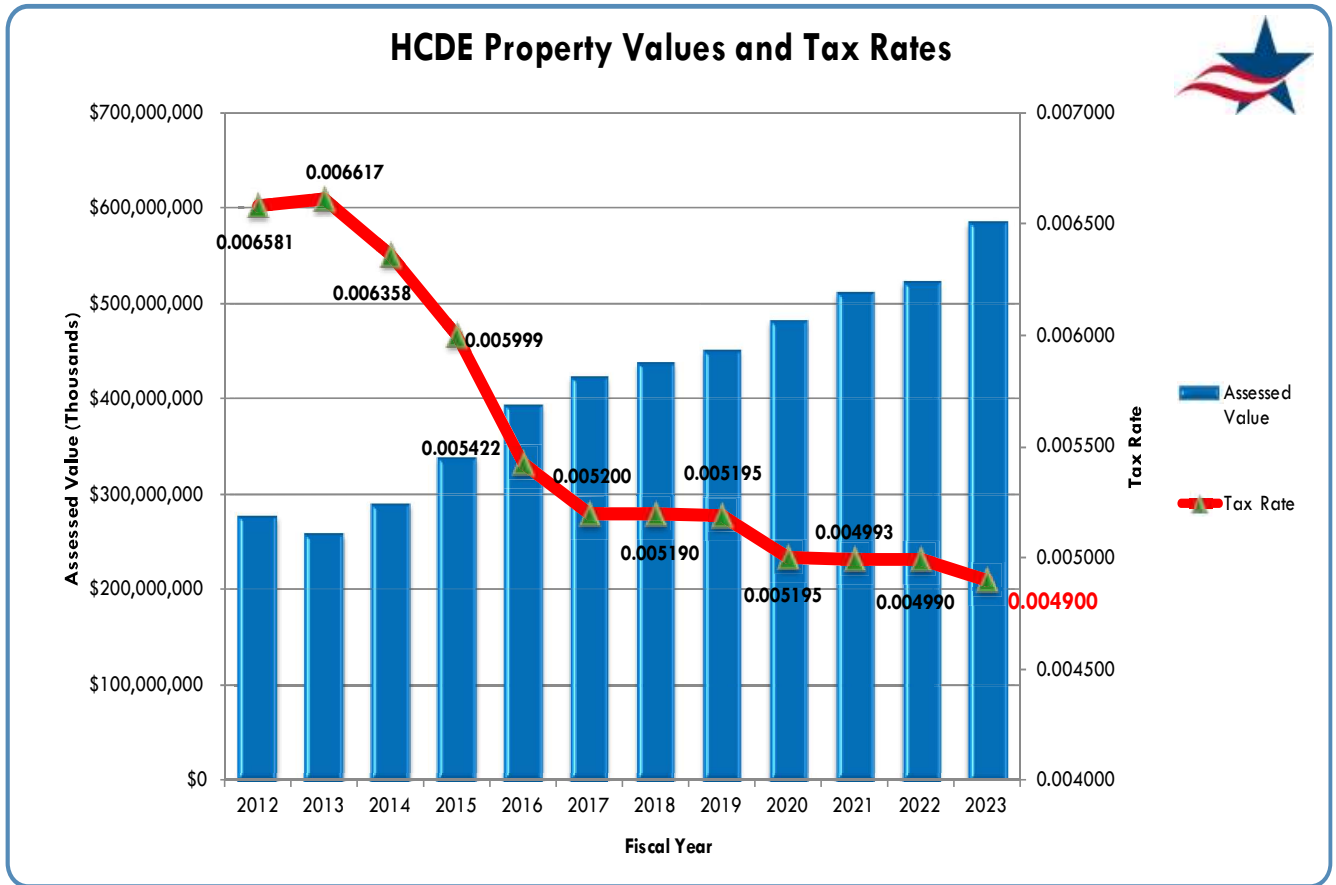
Tax Rate – Effective January 1st, 2020, the State Legislature approved SB3 that included change in terminology for tax rates and tax rate calculations. The new terminology is as follows: Effective Tax Rate – Now called “No-New-Revenue Tax Rate”. Roll Back Tax Rate – Now called “Voter Approval Tax Rate”.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

Based on the taxable value, the Department must project the level of taxation that will generate adequate funds to provide funds to meet Department obligations while keeping in mind the ability of local taxpayers to pay their taxes. The Harris County Tax Office will calculate the no-new-revenue tax rate (“NNRR”), formerly called the effective tax rate. The NNRR was calculated at \$.004541 for fiscal year 2022-2023. The adopted tax rate for HCDE fiscal year 2022-2023 is less than to the voter approved rate (VAR) calculated at \$.004915.

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 2021 certified valuations of net taxable value for the 2021-2022 fiscal year are \$516,540,607,587 (based on HCAD report updated 4/28/2022). The 2022 Preliminary Estimate is **\$568 Billion** (based on HCAD letter dated 4/28/22), which is an increase of \$52,105,114,013 or 10.9%. For fiscal year 2021-2022 the appraised values were estimated at **\$556 billion** considering a larger increase of new property added, which represents a **7.5%** 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 \$229,000 to \$250,000 with an estimated impact of \$101,646 at the current rate.

Tax Collections – The collections percentage used to estimate the tax revenues is 98%. 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.

Certification and Training Services are provided to individuals seeking certification in the areas of teaching and principalship. The rates for the previous fiscal year ranged from \$2,500 to \$3,500 per individual per program, for FY23 the proposed rates will range between \$2,000 to \$3,500 per individual per program. There was a slight decrease in fees compared to last 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.

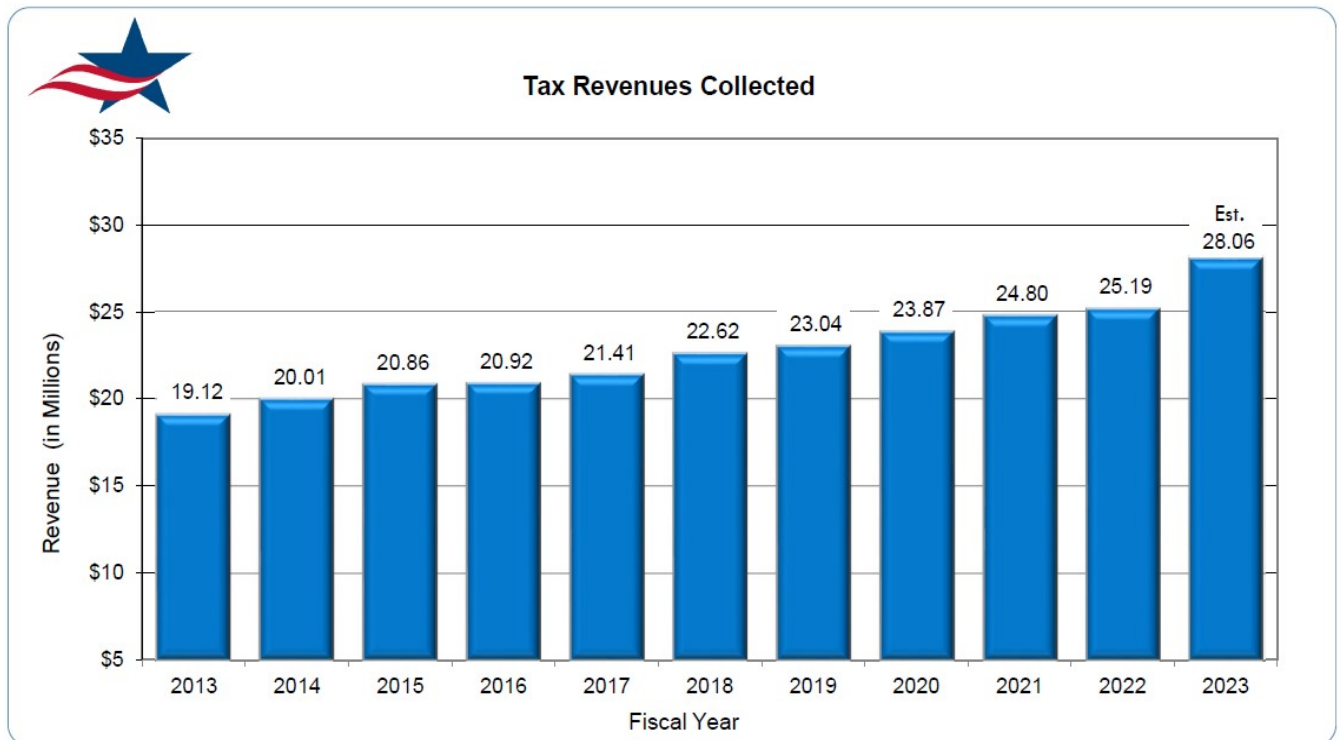
Enterprise Activity

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 2022-2023 the only source of other revenue is interest. Interest revenues are estimated in \$105,540.

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



Other 2022-2023 HCDE Budget Highlights

Salary Increase –

The proposed budget continues the \$15 an hour minimum compensation plan and a 2% for all employees for General Fund, Facilities and Enterprise employees. The budget includes a 13% equity adjustment for Principals and above to keep up with competition and recruitment. 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 at the highest level for the region. Grant employees are only included in the increase if the grant can absorb the cost. For the Head Start Program, a \$500,000 additional transfer from General Fund will be required for FY 23 to continue the \$15 minimum compensation plan.

Other Payroll Highlights –

Additionally, included in the budget are 24.95 new positions which included 6.15 therapists for the School Based Therapy Division, and 7 FTE for Adult Education, 2 for AB East School, 6 for High Point East, 1.5 for Client Engagement, 1 Human Resources, 2 for Fortis Academy. All positions are either grant funded and-or revenue producing.

Workers Compensation Insurance –

The amount of \$415,000 was budgeted for fiscal year 2022-2023. There are sufficient funds in the reserve account for uncertainties and to cover any runoff claims.

Transfers Out –

The transfers out decreased from \$6,504,409 in fiscal year 2021-2022 to \$4,864,887 in fiscal year 2022-2023. The Head Start transfer is \$500,000, the CASE transfer is \$550,787, the transfer for capital projects and equipment is \$855,000, and the Debt Service transfer is \$2,959,100.

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 \$5,148,872

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	Amended 2021-22	Adopted 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Fund Balance	\$42,583,959	45,676,310	\$38,633,589	\$83,222,067	\$68,628,320	\$21,938,349	\$23,886,737	\$27,978,823	\$27,978,823	\$32,891,838
Estimated Revenues	105,155,340	100,243,233	160,830,826	130,519,406	126,784,465	129,195,492	132,509,551	135,914,731	138,184,672	136,322,883
Appropriations (Exp.)	102,062,989	107,285,954	116,242,348	145,113,153	173,474,436	127,247,104	128,417,465	131,001,716	132,411,051	135,075,688
Difference	3,092,351	(7,042,721)	44,588,478	(14,593,747)	(46,689,971)	1,948,388	4,092,086	4,913,015	5,773,621	1,247,195
Projected Ending Fund Balance	\$45,676,310	\$38,633,589	\$83,222,067	\$68,628,320	\$21,938,349	\$23,886,737	\$27,978,823	\$32,891,838	\$33,752,444	\$34,139,033
Nonspendable Fund Balance	169,805	177,243	504,996	266,062	125,000	125,000	125,000	125,000	125,000	125,000
Restricted Fund Balance	10,600,127	2,939,650	51,751,156	43,021,000	264,285	264,285	264,285	264,285	-	-
Committed Fund Balance	2,014,976	2,014,976	2,014,976	2,014,976	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Assigned Fund Balance	9,499,397	13,540,000	9,270,790	2,068,529	2,139,384	1,939,384	1,939,384	1,939,384	1,939,384	1,939,384
Unassigned Fund Balance	23,392,005	19,961,720	19,680,149	21,257,753	17,409,680	19,558,068	23,650,154	28,563,169	29,688,060	30,074,649
Cash Flow Required two months	17,010,498	17,880,992	19,373,725	24,185,526	28,912,406	20,189,712	20,364,409	20,774,348	21,009,237	21,432,158
Cash Flow Needed for one month:										
- For Special Revs Funds	2,481,453	2,444,269	2,585,197	4,349,265	3,854,963	3,422,993	3,491,453	3,561,282	3,561,282	3,632,508
- From General Fund	6,023,796	6,496,227	7,101,665	7,743,498	10,601,240	6,671,863	6,690,752	6,825,892	6,943,336	7,083,571
Cash Flow Calculations:										
Special Revenue Funds - Grants	29,777,441	29,331,231	31,022,363	52,191,176	46,259,560	41,075,918	41,897,436	42,735,385	42,735,385	43,590,093
1/12 of Total Grant is (one month)	2,481,453	2,444,269	2,585,197	4,349,265	3,854,963	3,422,993	3,491,453	3,561,282	3,561,282	3,632,508
All Other Funds - Appropriations	72,285,548	77,954,723	85,219,985	92,921,977	127,214,876	80,062,353	80,289,019	81,910,701	83,320,036	85,002,853
1/12 of General Fund for Cash Flow	6,023,796	6,496,227	7,101,665	7,743,498	10,601,240	6,671,863	6,690,752	6,825,892	6,943,336	7,083,571

Note: To reflect the actual events of the construction projects during fiscal year 2021-2022, the amended numbers were also adjusted to reflect expenditures over multiple years.

Going forward beyond fiscal year 2022-2023

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.

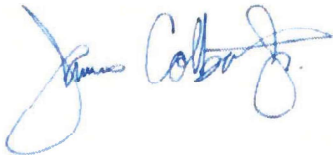
Acknowledgements

In fiscal year 2021-2022, 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.

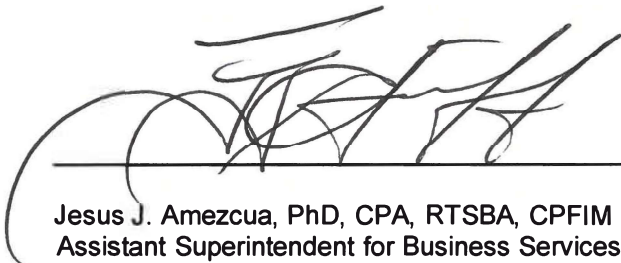
Final Comments

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 2022-2023. 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
Richard Cantu	President	2019
Andrea Duhon	First Vice President	2020
Amy Flores Hinojosa	Second Vice President	2020
Danyahel (Danny) Norris	Member	2019
David W. Brown	Member	2021
Erica Davis	Member	2021
Eric Dick	Member	2017

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 Assistant
C.J. Rodgers, Ed.D.	Superintendent for Education & Enrichment
Danielle Clark	Chief Communications Officer
Natasha Truitt, MBA	Executive Director, Human Resources
Rich Vela	Executive Director for Facilities

CONSULTANTS & ADVISORS

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

SUPERINTENDENT'S BIOGRAPHY



James Colbert, Jr

Mr. James Colbert., Jr. is the County School Superintendent of Harris County Department of Education 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

Richard Cantu
Position 3, At Large
Board President



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

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

Andrea Duhon
First Vice 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
Second 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.

**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.

David W. Brown
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.

Erica Davis
Position 5, At Large



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



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.



II-ORGANIZATIONAL SECTION



Harris County
Department of
Education

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DEPARTMENT'S MISSION & GOALS

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

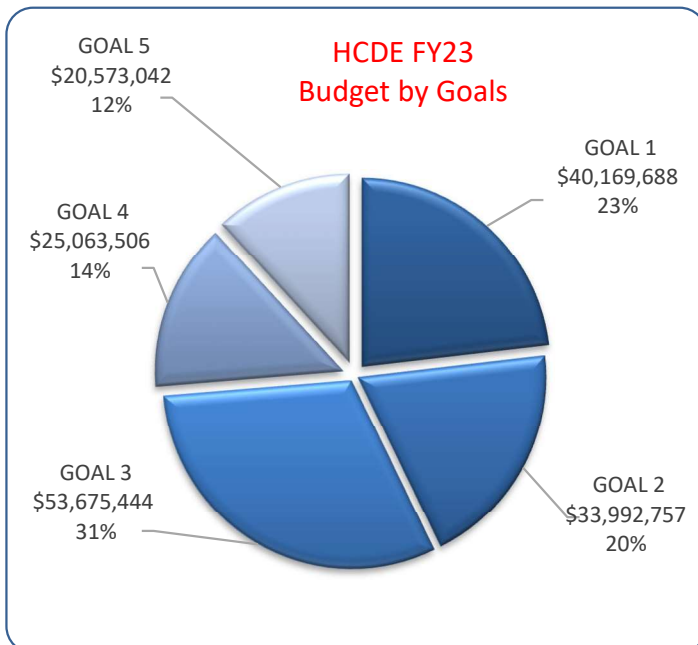


HCDE Mission Statement

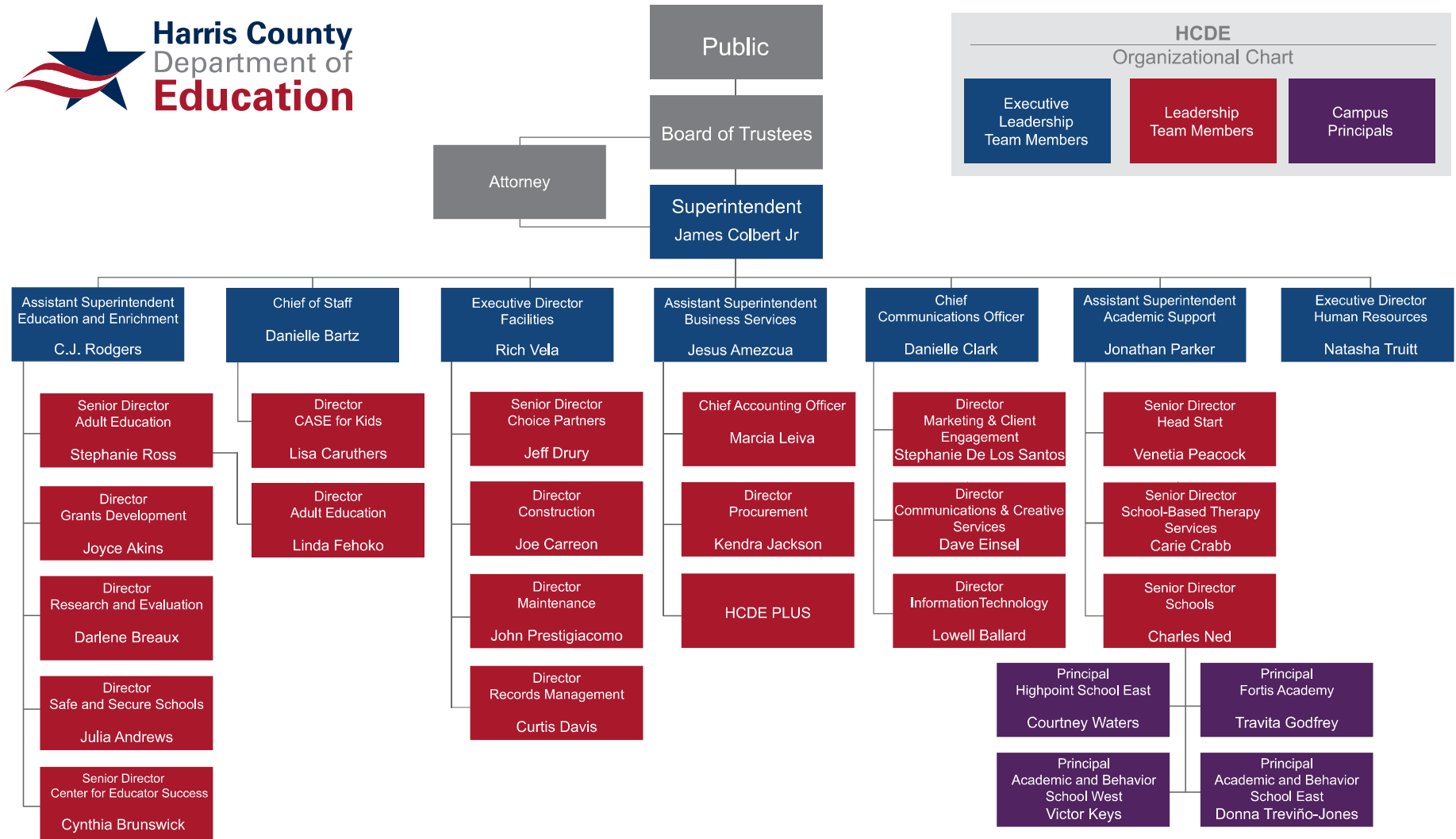
Harris County Department of Education supports Harris County by enriching educational opportunities and providing value through services.

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. For example: Divisions focused on school district support & student services contribute highly to Goals 1, 3, and 4, while divisions focused on HCDE support contribute more toward goals 2 and 4. While Human Resources may be the obvious contributor to goal 5, all divisions focus some of their activities to goal 5 as we seek to provide high quality services to both internal and external customers. After compiling each division's allocations, 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



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



Note: All positions listed in this chart are selected by the Superintendent and confirmed by the Board, except for the Attorney also selected by the Board of Trustees

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
Richard Cantu	President	2019
Andrea Duhon	Vice President	2019
Amy Flores Hinojosa	Second Vice President	2019
James Colbert, Jr.	Secretary	2014
David W. Brown	Member	2021
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

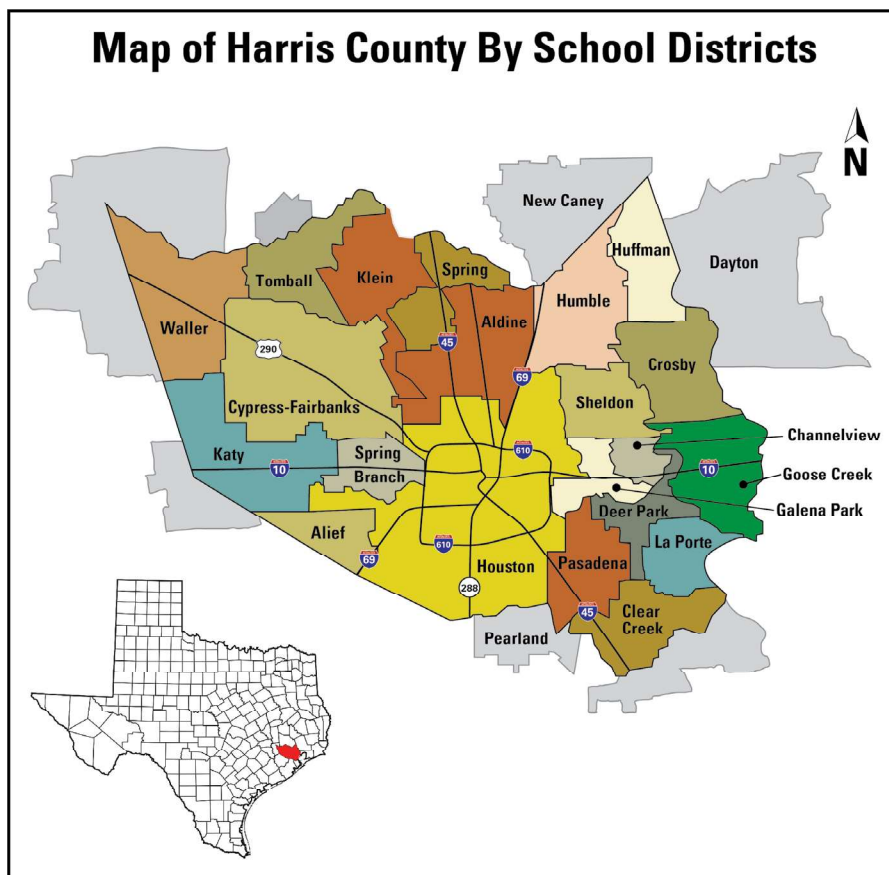
The Department is a primary governmental unit and is not included in any other governmental reporting entity. There is a blended component unit, the Harris County Department of Education Public Facilities Corporation (PFC), included within the reporting entity.

The PFC Board of Directors:

<u>NAME</u>	<u>TITLE</u>
Rich Vela	President
Richard Cantu	First Vice President
Andrea Duhon	Second Vice President
Dr. Jesus Amezcua	Treasurer / Secretary
James Colbert, Jr	Director
Danyahel Norris	Director
Joe Carreon	Director

Organization Authority

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



Harris County School Districts

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

Organizational Philosophy

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

Primary Services

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

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

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

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

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

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

Center for 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.

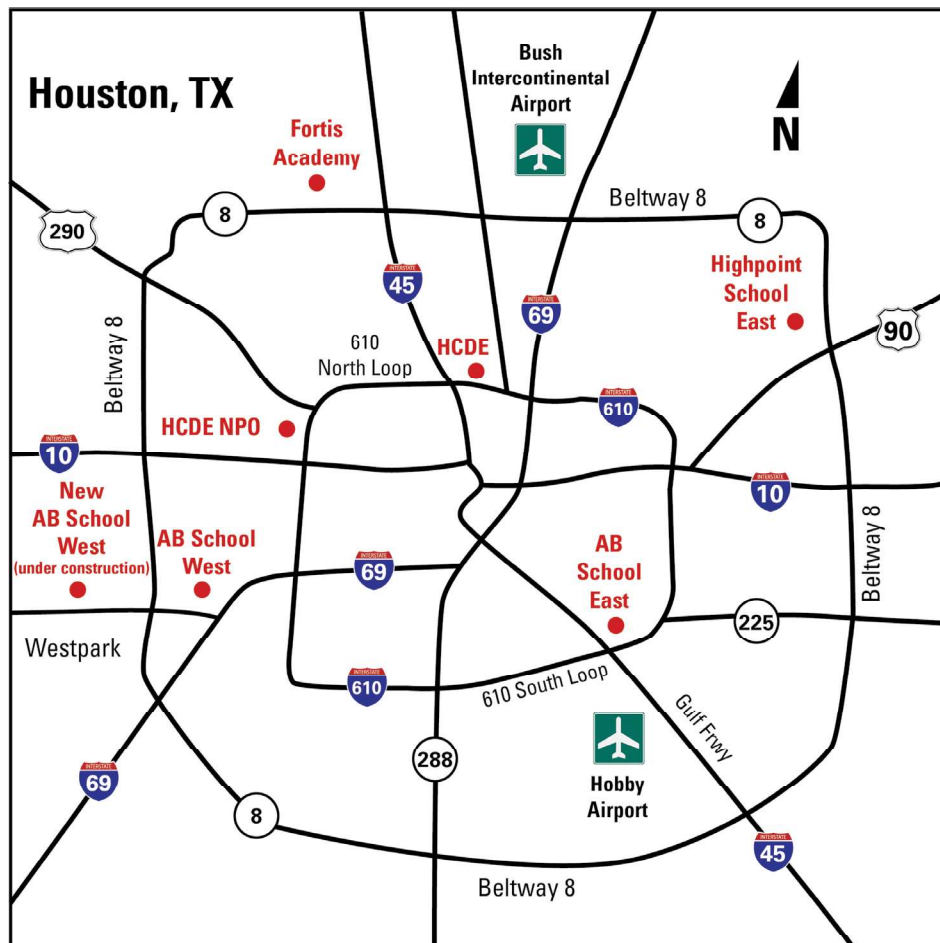
Records Management Cooperative assists Houston-area school and governmental agencies to achieve and maintain compliance with State of Texas Local Governmental Records Act of 1989.

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 location of the administrative building and the five different campuses, including the new AB West campus.



BUDGET ADMINISTRATION & FINANCIAL POLICIES

Legal Requirement for Budgets

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

HCDE follows the legal budget requirements for school districts in accordance with the education code and the tax adoption requirements for counties in accordance with the Government code. HCDE policies can be 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, 2022, 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 interests’ guidelines are in effect which impact employees who plan, recommend, select, and implement grants and contracts.

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

EDGAR Conflict of Interest Requirements

It should be noted that in accordance with EDGAR requirements as amended on Dec 26, 2014 under 2 CFR Part 200, the requirements include the following: No employee, officer, or agent may participate in the selection, award, or administration of a contract if he or she has a real or apparent conflict of interest. Such a conflict of

interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of HCDE may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, HCDE has set a de minimis amount of less than \$50 per year for items that are unsolicited and of minimal and promotional items. Violations of this standard by an employee will be reported to the Superintendent's Office and addressed through our personnel policies. Violations of this standard by an officer or the Superintendent shall be addressed to the Board President and addressed through the board policies.

State of Texas Conflict of Interest requirements

In addition, Chapter 176 of the Local government Code, a local government officer shall file a **conflict of interest disclosure** with respect to a vendor if: (1) the vendor enters a contract with the local government entity or the local governmental entity is considering entering a contract with the vendor **AND**, (2) the vendor has **(A)** an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family receiving taxable income, other than investment income, that exceeds **\$2,500** during the 12-month preceding the date that the officer becomes aware that: (i) A contract between the local governmental entity and vendor has been executed by (ii) The local governmental entity is considering entering a contract with the vendor **(B)** has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that (i) a contract between the local governmental entity and vendor has been executed or (ii) the local governmental entity is considering entering into a contract with the vendor or **(C)** has a family relationship with the local government officer.

Personnel

New Positions

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

New positions created after approval of the budget shall be approved by the Board at public meeting before the positions can be advertised, offered, or funded. For fiscal year 2022-2023, there are 24.95 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 with unit cost less than \$1000 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 FY23, planned one-time expenditures from the General Fund balance \$1,294,586 are as follows:

Debt Service Transfer for future payments- CIP Plan	\$189,586
IT servers and Equipment	355,000
Education Foundation teacher program and grant program	600,000
Retirement benefit	150,000
Total fund balance capital expenditure appropriations	<u>\$1,294,586</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. TEA assigned the County ID# as 101-000. The Board is elected and has the exclusive power and duty to govern and oversee the management of the Department. All powers and duties not specifically delegated by statute to the Texas Education Agency (“TEA”) or the State Board of Education are reserved for the Board, and the TEA may not substitute its judgment for the lawful exercise of those power and duties by the Board. The Department receives funding from local, state, and federal government sources and must comply with the requirements of those funding entities. The Department is considered an independent entity for financial reporting purposes and is considered a primary government.

Accounting System Structure

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

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

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

Basis of Accounting

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

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

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

Basis of Budgeting

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

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

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

Funds and Fund Types

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

Governmental fund type

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

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

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

Capital Projects Fund – accounts for the proceeds of general obligation bond sales. Revenues from sale of bonds are used for acquiring sites, constructing, and equipping new facilities and renovating existing facilities. The Harris County Department of Education Public Facility Corporation (PFC) issues bonds to provide for the acquisition of and the construction and renovation of educational facilities in accordance with the Public Facility Corporation Act. In January 2006, the PFC issued bonds to fund construction of the new AB West school and the acquisition, renovation, and equipping of the records management warehouse / administrative North Post Oak facility. The Department issued \$7,000,000 bonds in FY16-17 for this purpose. For FY20-21 the Department issued \$27,715,000 in lease revenue bonds and \$13,865,000 in maintenance notes to finance the Capital Improvement Plan.

Proprietary fund types

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

Businesses, TASB.

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

HCDE FUND CODES	
100 - GENERAL FUND	400 - LOCAL GRANTS - CONT.
199-GENERAL FUND	475-EARLY HEAD START IN-KIND
200 - FEDERAL GRANTS	479-HEADSTART INKIND
205-HEAD START	479-LOC HEAD START IN-KIND
206-HEAD START TRAINING	491-STOP SCHL VIOLENCE-INKIND
207-HEAD START DISASTER ASSIS	495-HOGG GRANT - MENTAL HEALT
208-EDUCATORS & FAMILIES ENGL	496-LOC-HOGG FOUNDATION-YR 2
209-HS - COOLWOOD CONSTRUCTIO	496-LOC-HOGG FOUNDATION-YR 3
210-STOP SCHOOL VIOLENCE GRNT	497-STAR REIMAGINED
213-TECQ/ AUDUBON	498-LOC-OTHER LOCAL GRANTS
214-EARLY HEADSTART START-UP	500 - DEBT SERVICE
215-EARLY HEADSTART OPERATION	599-DEBT SERVICE ADMIN
216-EARLY HEADSTART T&TA	600 - CAPITAL PROJECT FUNDS
218-HS - COOLWOOD LAND ACQUI	693-DISASTER RELIEF FUND
221-DIST. LEARNING CAP. BUILD	694-CAPITAL PROJECTS - PFC
222-CDBG AEL GRANT	695-CAPITAL PROJ LOCAL FUNDS
223-FED-ADULT ED TANF	696-LA PORTE HS CONSTRUCTION
230-FED ADULT ED REGULAR	697-CAPITAL PROJECT FUND
230-FEDERAL ADULT ED REGULAR	698-PFC REFUNDING BONDS
234-FED-ADULT ED-EL/CIVICS	699-PUBLIC FACILITIES CORP
265-21ST CENTURY - CYCLE 11	700 - PROPRIETARY FUNDS
267-FED 21ST CENTURY CYC 9	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 PTRNSHIP	800 - FIDUCIARY - TRUST/CUSTODIAL FUNDS
400 - LOCAL GRANTS	811-HIGHPOINT EAST ACTIVITY
427-DISASTER RECOVERY	814-HIGHPOINT NORTH ACTIVITY
437-HS - DISASTER RELIEF COVI	815-COURTESY COMMITTEE
451-DCF - EPP GRANT	829-BLAIR ENDOWMENT FUND
463-LOC-HOUSTON ENDOWMNET	900 - ACCOUNT GROUPS
464-JAMS GRANT YEAR 1	901-GENERAL CAPITAL ASSETS
467-LOC-CITY OF HOUSTON	902-PFC CAPITAL ASSETS
468-COUNTY CONNECTION PROGRAM	903-LONG TERM DEBT
474-JAMS IN-KIND YEAR 1	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 received. Investment earnings are recorded as earned, since they are both measurable and available.

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

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

Property Taxes

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

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

Fund Balance

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

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

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

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

- a. Capital replacement (expenditures for equipment, furniture, software)
 - b. Building construction, repair and renovation
 - c. Insurance deductibles
 - d. Claims and judgments
 - e. Employee retirement leave reserves
 - f. Expansion and moving costs
 - g. Program startup costs
 - h. Debt service reduction
 - i. Other legal uses
1. **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 new 2020 lease revenue bonds were rated Aa1, and the 2020 maintenance notes were rates Aaa.

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

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

Expenditure Functions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET RESPONSIBILITIES

Budget Requirements

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

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

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

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

Budget Responsibilities

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

1. Division Level
 - a. Division / Budget Directors
2. Department Level: HCDE Budget Committee
 - a. Superintendent
 - b. Assistant Superintendent Business
 - c. Chief Accounting Officer
 - d. 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.

Key factors which impacted fiscal year 2022-2023 budget development included:

1. Wage increase: 2% for 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. Incorporate a retention plan for Principals and above to include a 13% equity adjustment that will allow HCDE to retain and attract new talent to the organization.
3. An additional \$400,000 for sponsorships, grants and scholarships for the Education Foundation and \$200,000 for the Teacher Supplies program from fund balance.
4. HCDE implemented a wellness program aimed at improving the health of HCDE staff. This program is nutrition-based program designed to promote healthy habits. The projected costs for FY22-23 are \$25,000.
5. School Based Therapy Program will receive additional (6.2) FTE to increase the level of service to School Districts around the County. The cost is \$300,000.
6. (1) Translator position for Client Engagement \$60,000 and (0.5) additional FTE for an admin assistant \$25,000.
7. Addition of grant funded positions for Adult Education to include (1.25) transitional specialists and (4) instructional aides. The cost associated is \$332,265.
8. An (1) additional Counselor, (4) aides and (2) Teacher for Highpoint School totaling \$333,000.
9. An (1) additional Treatment Counselor and (1) Recovery Coach for Fortis Academy, totaling \$180,000
10. An (1) additional Counselor for AB East totaling \$75,000.
11. (1) Process Improvement Coordinator for IT and Business Services. The associated cost is \$95,000
12. An (1) additional Clerk position for Procurement and Choice Partners. The cost is \$45,000.
13. Additional \$35,000 for Music Therapy at AB East and \$16,000 at AB West.
14. Additional \$35,000 for Principal and Assistant Principal Professional Development.
15. Additional \$25,000 for Speed of Trust funding for the Human Resources Division.
16. Additional \$56,000 for Human Resources Software.
17. HCDE will continue the marketing strategy and awareness campaign started the previous year. The program includes \$1 Million set aside for marketing and advertising in the Budget.
18. The Department has also included the continuation of the lobbying cost commitment previously approved by the Board of Trustees. The cost is \$276,000.
19. 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 \$355,000 for the server and computer equipment, \$189,586 for debt service payments, \$600,000 for the Education Foundation, and \$150,000 for retirement program for FY 2023.

20. A Capital Improvement Plan Phase Two will be implemented. The following projects are approved:
 - a. **\$6,000,000** for the Equine Center to be funded from the New Adopted Lease Revenue Bond 2022 plus \$4 Million from fund balance.
 - b. **\$7,500,000** for Maintenance Projects to be funded from the 2022 Maintenance Notes (includes \$3,000,000 for HVAC and Roof at NPO, \$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.
21. Planned one-time expenditures from the General Fund balance totaling \$1,294,586 as follows:

Debt Service Transfer for future payments- CIP Plan	\$	189,586
IT Servers and Equipment		355,000
Education Foundation teacher program and grant program		600,000
Retirement benefit		150,000
Total fund balance capital expenditure appropriations		\$ 1,294,586
22. 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 \$.004900** was adopted, and this is 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.

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 2022-23 Budget Planning Calendar

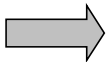
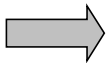
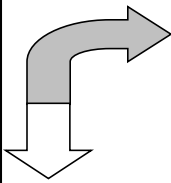
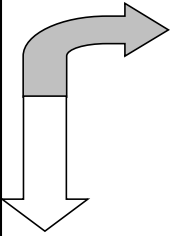


	Date	Activity	Location	Participants
Budget Planning		Budget Planning with Budget Analyst & Accounting Staff		
	Wednesday, December 8, 2021	Strategic Planning Process Begins Cost of Service level to ISD	N/A	Divisions
	Wednesday, December 8, 2021	Cost of Services Report due	1:00 PM	Superintendent
	Wednesday, December 8, 2021	<u>Board Meeting, 1 PM</u> Approval of proposed calendar for FY 2022-23 Budget Year	1:00 PM Board Room	Board
	January 17 - 21, 2022	1st Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Friday, January 21, 2022	Accountability Steering Committee - 9:00 am	TEAMS	Budget Managers
	Friday, February 25, 2022	Budget Information & Instructions Budget Planning Book on the HCDE portal	N/A	Business Services
Needs Assessment and Budget Development	Friday, March 4, 2022	Budget Planning / Preparation Training (Superintendent Initiatives)	9 AM 501-502	Budget Managers Only
	Monday, March 7, 2022	Budget Entry Training	TEAMS 9 AM	Business Services - Budget Entry
	Tuesday, March 8, 2022	Budget Entry Training	TEAMS 9 AM	Business Services - Budget Entry
	Wednesday, March 9, 2022	Fee Setting Review for FY23	TEAMS 9 AM	Revenue Divisions
	Friday, March 11, 2022	Needs Assessment to be Conducted	N/A	Divisions
	March 14 - 18, 2022	Spring Break		Department Closed
	March 28 to 31, 2022	2nd Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Thursday, March 31, 2022	DUE: Risk Assessment - Mid-Year Evaluation	Business Office	Budget Managers
	Monday, April 11, 2022	Proposed Budgets to Budget Analyst & SWOT Analysis & Packets Due	N/A	Budget Managers
Budget Analysis and Superintendent Review	Friday, April 1, 2022	Final FY22-23 Accountability Objectives to be sent to Research & Evaluation	N/A	Budget Managers
	Friday, April 22, 2022	HCDE Goals & Strategic Plan Integration - Executive Team Leaders (ELT) - Annual Review	N/A	ELT Members
	Friday, May 6, 2022	Budget Committee Planning Workbook to Budget Committee		Business Services
	Monday, May 9, 2022	Budget Committee Planning Meeting	400 A	HCDE Budget Committee
	May 9 - 20, 2022	Division Budget Presentations	400 A	HCDE Budget Committee
	Wednesday, June 15, 2022	Supt. Budget Review Session: Draft 1 Proposed Budget	400 A	Superintendent Business & Assistant Superintendents
Board Workshops	Wednesday, June 15, 2022	Final Accountability Objectives Presented to the Board	Board Room	Superintendent Business Services
	Tuesday, June 21, 2022	Supt. Budget Review Session: Proposed Budget	400 A	Superintendent Business Services
	June 21 - 25, 2022	3rd Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Tuesday, June 28, 2022	BOARD Workshop Work Session #1	400 A	Board Budget Committee
	Friday, July 1, 2022	Post <u>Budget Notice</u> in the <u>Houston Chronicle</u> and Post Budget on the web	N/A	Business Services
	Wednesday, July 6, 2022	Agenda Items Due	N/A	Business Services
	Wednesday, July 20, 2022	BOARD WORKSHOP Budget Work Session #2	400 A	Board Budget Committee Superintendent, Bus. Services
Budget Approval	Wednesday, July 20, 2022	(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
	Friday, August 26, 2022	Risk Assessment Year-End Evaluation	N/A	Divisions
	Thursday, September 1, 2022	FY23 Budget is effective		
	Friday, September 16, 2022	Accountability Meeting Year End Reports		Budget Managers
	Friday, October 21, 2022	Board Presentation of Risk Assessment Document	Board Room	Board
	October 25 - 29, 2022	4th Qtr. Budget Review Meetings	TEAMS	Budget Managers

HARRIS COUNTY DEPARTMENT OF EDUCATION

Tax Calendar 2022

Date	Activity
Wednesday, July 20, 2022	Board Approves HCTO to calculate No-New-Revenue and Voter Approval Tax Rates
Friday, July 22, 2022	Certification of anticipated collection rate by collector (Letter) HCDE will have 60 days to adopt the Tax Rate from receiving the HCTO calculation
Wednesday, August 31, 2022	Date Received: Certification of Appraisal Values (HCAD)
Friday, September 2, 2022	Calculation of No-New-Revenue and Voter Approval tax rates
Wednesday, September 21, 2022	Presentation to the Board on No-New-Revenue and Voter Approval Tax Rates
Wednesday, September 21, 2022	<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 21, 2022	Certification of anticipated debt collections rate for the tax year 2022, certification of the excess debt collection rate
Wednesday, October 12, 2022	<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 19, 2022	<u>Public Hearing</u>
Wednesday, October 19, 2022	<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 2022-2023 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 20th public hearing.

IMPLEMENTATION PHASE

Revenue Projections

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

- **Local Revenues** typically consists of monies generated by the local tax efforts and fees for service. Factors that need to be considered include such things as assessed property values, property value growth / decline rates, applicable tax rates, historical collection rates. Factors for fees for service are market value for services, demand for service, and current market conditions. The main source of local revenues are Tax revenues that represent about 44% of local revenue, customer fees that are estimated at about 38%, and other local revenues about 18%, 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 are 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.
 - For Capital Project Funds, the department prepares development plans to determine feasibility and cost impact to the general fund. Expenditures are funded on a pay as you go basis from excess general funds or through the emission of bonds. These projects and capital expenditures are appropriated annually.

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 4th with Division managers and two budget entry training on March 7th and March 8th, 2022. The budget deadline set for divisions was April 11th, 2022, 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 28th and July 20th 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, 2022.

EVALUATION PHASE

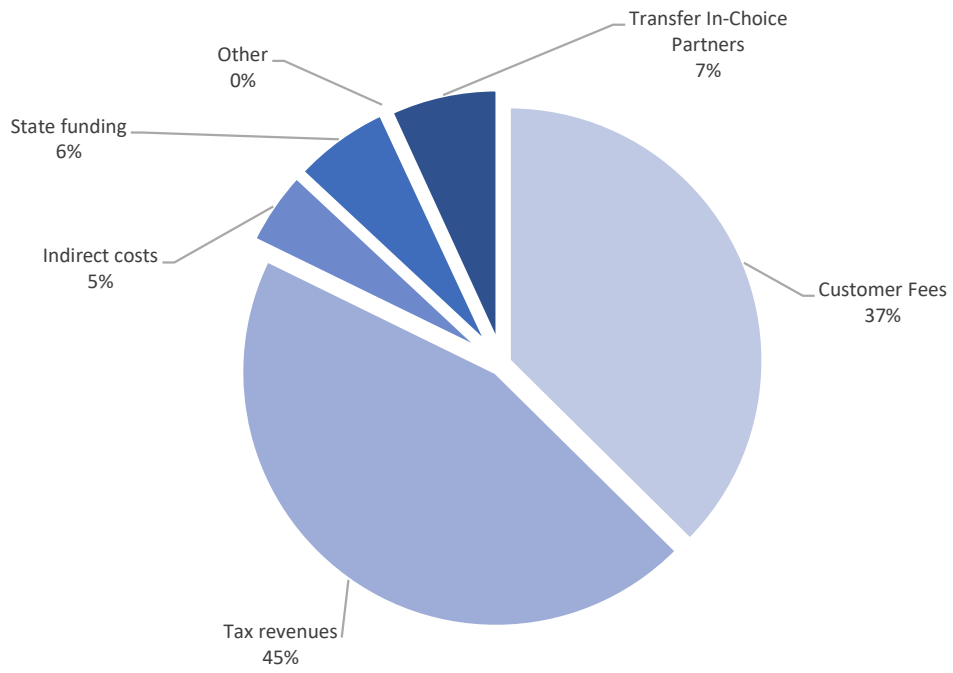
Evaluation is the last step of the Department's budget cycle. Information is compiled and analyzed to assess the performance of each individual division and campus, as well as the Department as a whole. This information is a fundamental part of the planning phase for the following budget year.

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

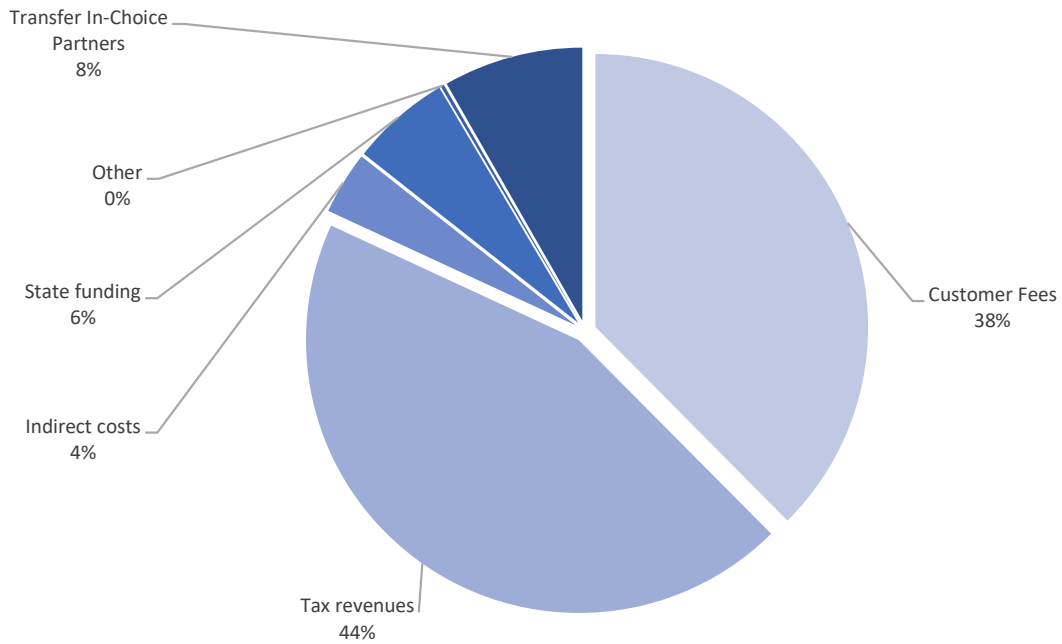
LOCAL REVENUES

Revenue estimates are based upon a variety of demographic and tax information. Estimating revenue from the two major sources, customer fees and local property taxes, are critical to the budget. The following charts present the adopted revenue levels for fiscal year 2021-2022 and the adopted revenues for fiscal year 2022-2023.

**2021-2022 General Fund
Adopted Revenue - \$59,188,729**



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



The Department estimates total General Operating Fund revenues of \$62,771,704 for the 2022-2023 fiscal year. Customer fees are projected to be \$23,575,722 or 38% of the estimated revenues. Tax revenues are projected to be \$27,823,745 or 44% of the estimated revenues. The remaining 18% of the revenues are indirect costs at \$2,348,825; state funding \$3,698,000, transfer in from Choice Partners Fund of \$ 5,148,872 and other revenues at \$121,000.

The recommended budget includes an increase in revenues of 5% from the amended fiscal year 2021-2022 budget for the General Fund.

Object Code	Adopted Budget 2021-2022	Amended Budget 2021-2022	Adopted Budget 2022-2023	Percent Change
Customer Fees	\$ 22,145,627	\$ 22,192,627	\$ 23,575,722	6.2%
Tax revenues	26,528,250	26,098,250	27,823,745	7%
Indirect costs	2,790,440	2,790,440	2,348,825	-16%
State funding	3,620,000	3,620,000	3,698,000	2%
Other	50,000	121,000	176,540	46%
Transfer In-Choice Partners	4,054,412	4,364,271	5,148,872	18%
Total Revenues	\$ 59,188,729	\$ 59,186,588	\$ 62,771,704	6%

Local Revenues

Local revenues are projected to increase by 1%. Revenues from current year customer fees are expected to increase by 6.2% from an amended budget of \$22,192,627 in fiscal year 2021-2022 to a projected \$23,575,722 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 7% increase change in tax revenues from \$26,098,250 in fiscal year 2021-2022 to \$27,823,745 in fiscal year 2022-2023 due to the increase in property values and the adopted tax rate. A 10.2% increase in values is projected based on the preliminary estimate from the Harris County Appraisal District. Also, a 98% collection was used in projecting revenues for fiscal year 2022-2023, and it is expected that this rate will be realized for the fiscal year.

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

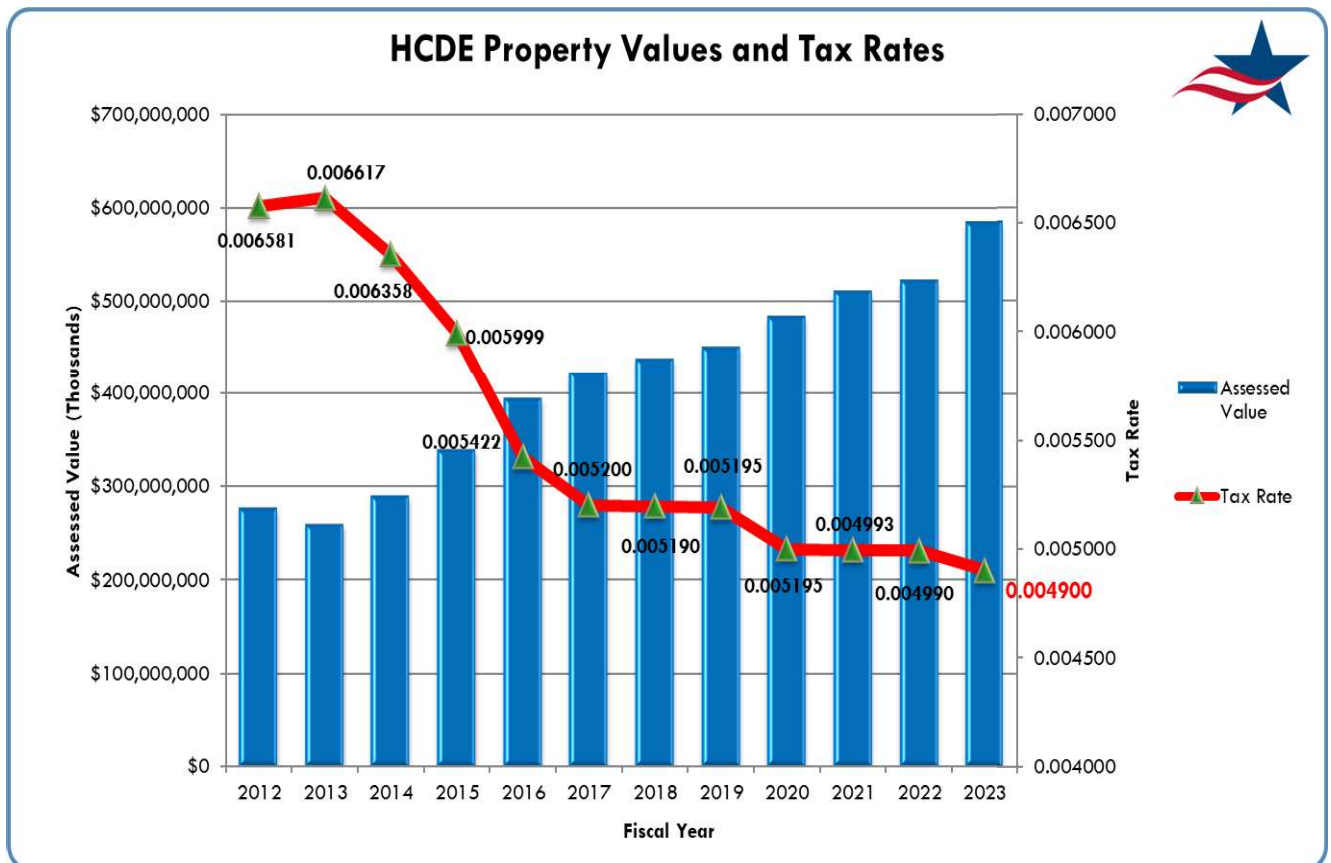
Based on the taxable value, the Department must project the level of taxation that will generate adequate funds to provide funds to meet Department obligations while keeping in mind the ability of local taxpayers to pay their taxes. The Harris County Tax Office will calculate the no-new-revenue tax rate (“NNRR”), formerly called the effective tax rate. The NNRR was calculated at \$.004541 for fiscal year 2022-2023. The proposed tax rate for HCDE fiscal year 2022-2023 (\$.004900) is less than the voter approved rate (VAR) calculated at \$.004915.

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 2021 certified valuations of net taxable value for the 2021-2022 fiscal year are \$516,540,607,587 (based on HCAD report updated 4/28/2022). The 2022 Preliminary Estimate is \$568 Billion (based on HCAD letter dated 4/28/22), which is an increase of \$52,105,114,013 or

10.9%. For fiscal year 2021-2022 the appraised values were estimated at \$556 billion considering a larger increase of new property added, which represents a 7.5% increase. The adjacent chart illustrates the 10-year taxable value history of the Department. For fiscal year 2023-2024 to 2024-2025, the Department projects 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 \$229,000 to \$250,000 with an estimated impact of \$101,646 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.

Certification and Training Services are provided to individuals seeking certification in the areas of teaching and principalship. The rates for the previous fiscal year ranged from \$2,500 to \$3,500 per individual per program, for FY23 the proposed rates will range between \$2,000 to \$3,500 per individual per program. There was a slight decrease in fees compared to last year.

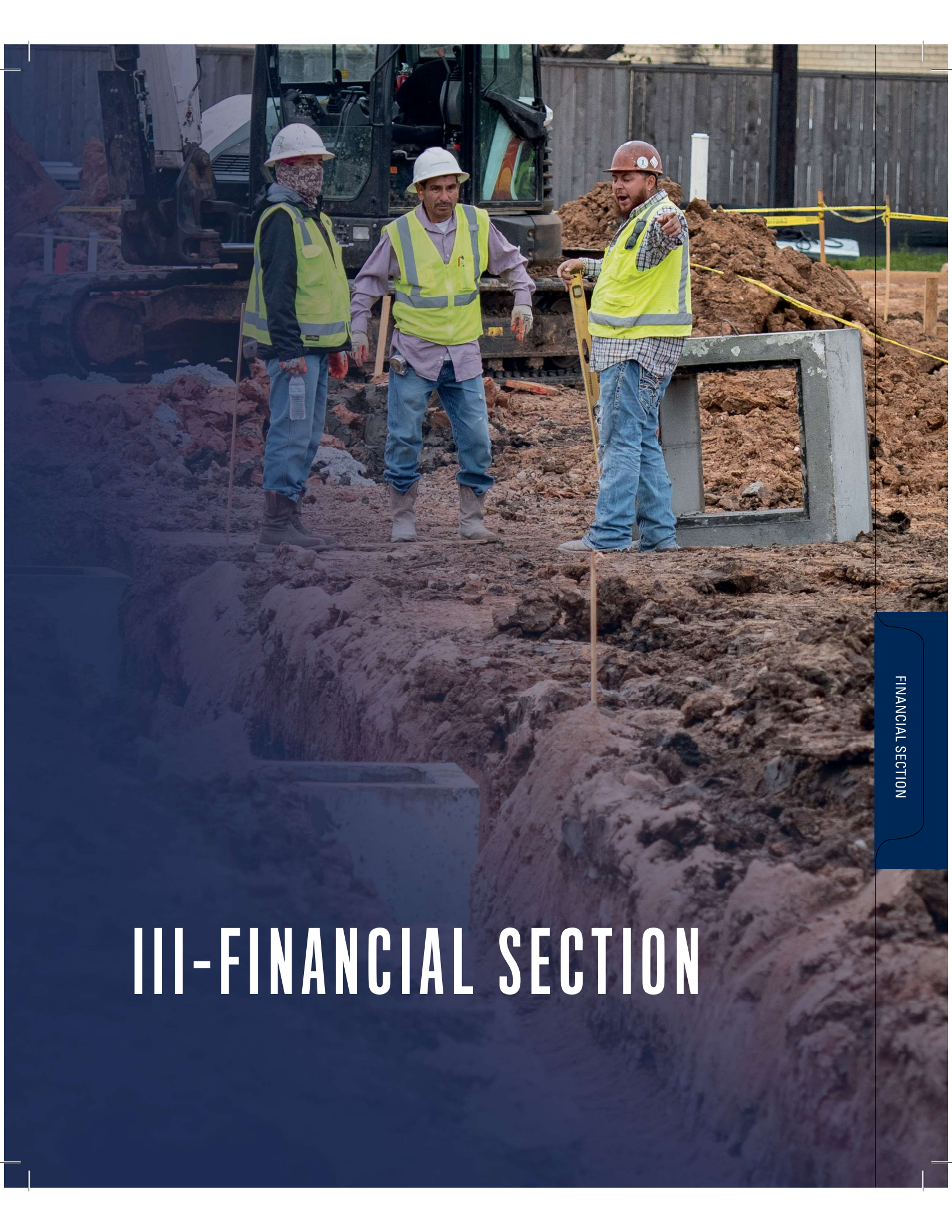
Center for Safe and Secure Schools services are provided to school districts which contract with HCDE to provide facility audits. The rates are based on whether the district is within the county boundaries or outside of the boundaries. The fees range from \$1,500 to \$2,400 per school. There was a \$300 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 2022-2023 the only source of other revenue is interest. Interest revenues are estimated in \$105,540.



III-FINANCIAL SECTION



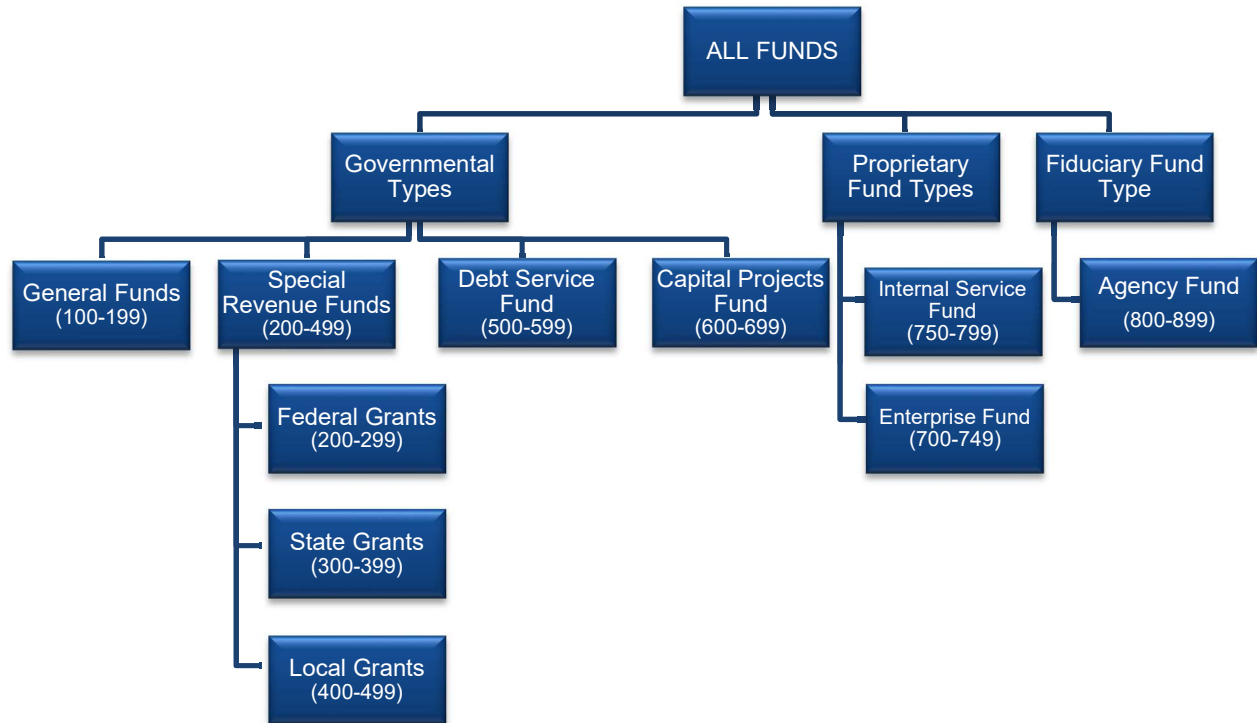
Harris County
Department of
Education

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HCDE'S FUNDS STRUCTURE & FUND TYPES

ALL FUND TYPES

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



GOVERNMENTAL FUND TYPES

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

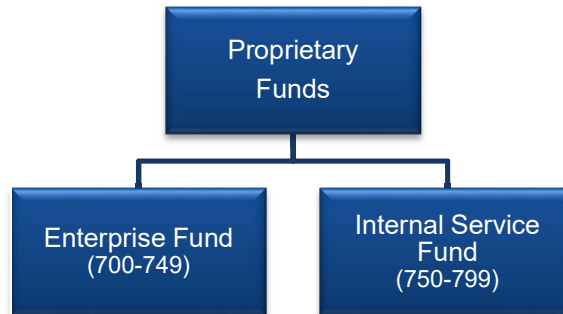
These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The following are the Department's governmental funds:

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

PROPRIETARY FUND TYPES

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

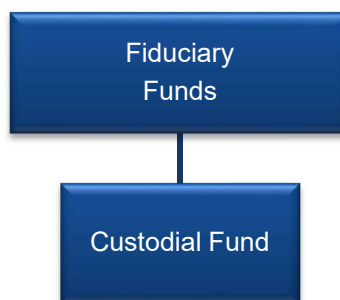


The Enterprise Fund is a Proprietary Fund comprised of the Choice Partners Cooperatives. Choice Partners Cooperatives offers quality, legal procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities with legal, competitively bid contracts.

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

FIDUCIARY FUND TYPES

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



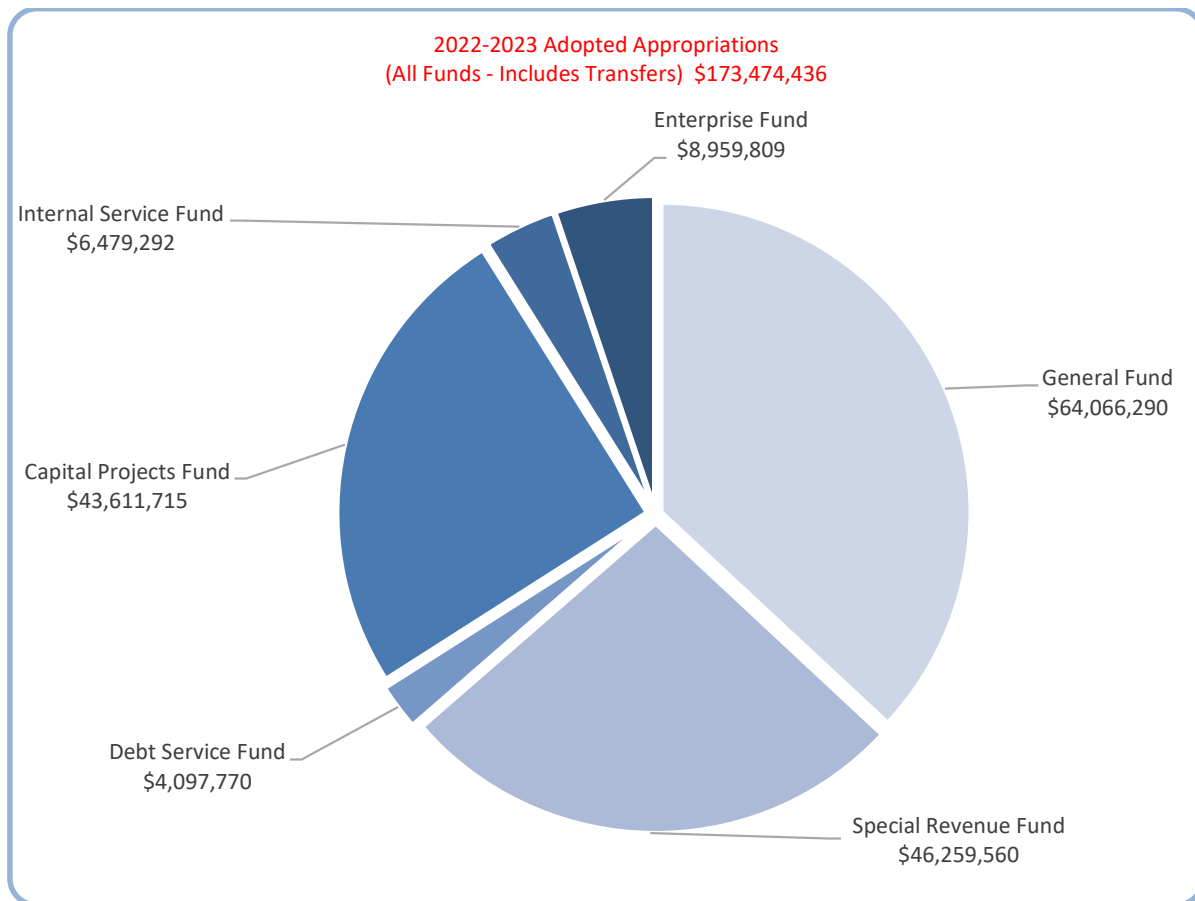
Examples of these funds are endowments received from individuals and / or organizations for specific purposes for which the principal and interest earned or revenue may be used. There are two small funds for students' activities from the Highpoint Schools East, one endowment fund for scholarships and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

The following table presents the adopted budgeted expenditures for FY23 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).

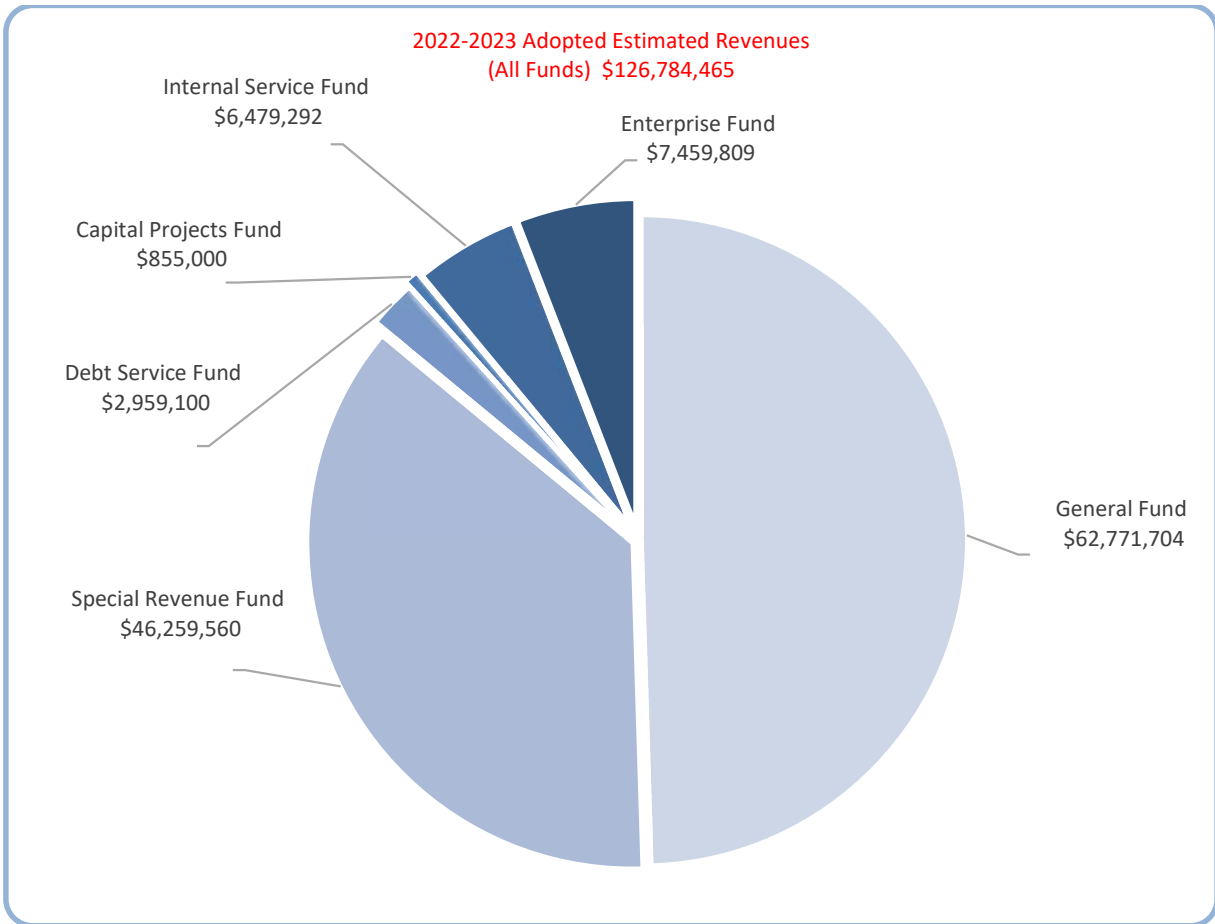
GOVERNMENTAL & PROPRIETARY FUNDS - SUMMARY

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	\$ 62,771,704	\$ 46,259,560	\$ 2,959,100	\$ 855,000	\$ 6,479,292	\$ 7,459,809	\$ 126,784,465
Appropriations	\$ 59,201,403	\$ 46,259,560	\$ 4,097,770	\$ 43,611,715	\$ 6,479,292	\$ 3,810,937	\$ 163,460,677
Transfers Out	\$ 4,864,887	\$ -	\$ -	\$ -	\$ -	\$ 5,148,872	\$ 10,013,759
Total Appropriations and Other Uses	\$64,066,290	\$46,259,560	\$4,097,770	\$43,611,715	\$6,479,292	\$8,959,809	\$ 173,474,436
Appropriations from Fund Balance:							
Projected Fund Balance Beg.	(\$1,294,586)	\$0	(\$1,138,670)	(\$42,756,715)	\$0	(\$1,500,000)	(\$46,689,971)
Projected Fund Balance End.	\$ 20,087,082	\$ -	\$ 200,000	\$ 264,285	\$ 1,386,982	\$ -	\$ 21,938,349

The following pie chart presents the budgeted appropriations for the fiscal year 2022 -2023 by fund type, the participation of each fund in the total budgeted amount is presented.



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



Note: The difference between estimated revenue and appropriations is \$1,294,586 which includes one-time costs associated with:

Debt Service Transfer for future payments- CIP Plan	\$189,596
IT servers and Equipment	355,000
Education Foundation teacher program and grant program	600,000
Retirement benefit	150,000
Total fund balance capital expenditure appropriations	<u>\$1,294,586</u>

The following chart presents ten years of financial data for all funds combined by revenues, expenditures, and type of fund per year. The first four years are actual data from 2018-19 to 2020-21. Fiscal year 2021-22 has the amended budget figures. Approved budget for fiscal year 2022-23 and five years projection from 2023-24 to 2027-28.

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Amended 2021-22	Adopted 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Fund Balance	\$42,583,959	45,676,310	38,633,589	\$83,222,067	\$68,628,320	\$21,938,349	\$23,886,737	\$27,978,824	\$27,978,824	\$32,891,838
General Fund	56,240,717	54,663,767	56,961,707	59,186,588	62,771,704	64,654,855	66,594,501	68,592,336	70,650,106	67,343,792
Special Revenue Funds	29,777,441	29,331,231	31,022,363	52,191,176	46,259,560	47,184,751	48,128,446	49,091,015	49,091,015	50,072,835
Debt Service Fund	3,149,496	2,917,610	6,500,255	3,810,219	2,959,100	2,998,612	2,998,612	2,999,748	2,999,516	2,998,900
Capital Project Fund	2,239,777	2,134,871	53,468,120	3,119,704	855,000	-	-	-	-	-
Internal Service Fund	5,358,235	5,243,073	5,954,336	6,318,339	6,479,292	6,673,671	6,873,881	7,080,097	7,292,500	7,511,275
Enterprise Fund	8,389,674	5,952,681	6,924,045	5,893,380	7,459,809	7,683,603	7,914,111	8,151,535	8,151,535	8,396,081
Estimated Revenues	105,155,340	100,243,233	160,830,826	130,519,406	126,784,465	129,195,492	132,509,551	135,914,731	138,184,672	136,322,883
General Fund	53,038,522	54,442,663	63,713,239	63,888,849	64,066,290	61,607,310	62,506,052	63,679,321	64,876,485	66,096,597
Special Revenue Funds	29,777,441	29,331,231	31,022,363	52,191,176	46,259,560	47,184,751	48,128,446	49,091,015	49,091,015	50,072,835
Debt Service Fund	3,149,496	2,917,610	4,000,255	4,971,549	4,097,770	4,097,769	2,994,975	2,999,748	2,999,516	2,998,900
Capital Project Fund	2,859,036	9,795,352	4,656,614	11,849,860	43,611,715	-	-	-	-	-
Internal Service Fund	5,348,820	5,346,418	5,925,832	6,318,339	6,479,292	6,673,671	6,873,881	7,080,097	7,292,500	7,511,275
Enterprise Fund	7,889,674	5,452,681	6,924,045	5,893,380	8,959,809	7,683,603	7,914,111	8,151,535	8,151,535	8,396,081
Appropriations (Exp.)	102,062,989	107,285,954	116,242,348	145,113,153	173,474,436	127,247,104	128,417,465	131,001,716	132,411,051	135,075,688
Difference	3,092,351	(7,042,721)	44,588,478	(14,593,747)	(46,689,971)	1,948,388	4,092,086	4,913,015	5,773,621	1,247,195
Projected Ending Fund Balance	\$45,676,310	\$38,633,589	\$83,222,067	\$68,628,320	\$21,938,349	\$23,886,737	\$27,978,824	\$32,891,838	\$33,752,445	\$34,139,033

Note: Fiscal year 2022-2023 appropriations over projected revenues are due to planned one-time expenditures from the General Fund balance totaling \$1,294,586 as follows:

Debt Service Transfer for future payments- CIP Plan	\$189,596
IT servers and Equipment	355,000
Education Foundation teacher program and grant program	600,000
Retirement benefit	150,000
Total fund balance capital expenditure appropriations	<u>\$1,294,586</u>

Harris County Department of Education
 Combined Statement of Revenues, by Source and Expenditures by Object - All Funds
 For The Fiscal Year Ended August 31, 2023

	Governmental Funds				Proprietary Funds		Total
	General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Funds	
EST. REVENUES & OTHER Sources							
Revenues							
Customer Fees & Charges	\$ 23,575,722	\$ -	\$ -	\$ -	\$ -	\$ 7,459,809	\$ 31,035,531
Property Tax Rev-Current	27,658,745	-	-	-	-	-	27,658,745
Property Tax Rev-Delinquent & P&I	165,000	-	-	-	-	-	165,000
Investment Earnings-HCDE	105,540	-	-	-	-	-	105,540
Other Local Revenues	71,000	-	-	-	-	-	71,000
Local Grants	-	7,268,505	-	-	-	-	7,268,505
Indirect Cost - Local Grants	727	-	-	-	-	-	727
Total Local Revenues	51,576,734	7,268,505	-	-	-	7,459,809	66,305,048
Chioce Partners	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	415,000	-	415,000
Total Inter-Departmental Revenues	-	-	-	-	6,479,292	-	6,479,292
State TEA Supplemental Compensation	448,000	-	-	-	-	-	448,000
State TEA Employee Portion Health Ins	-	-	-	-	-	-	-
State TRS On Behalf Payments	3,250,000	-	-	-	-	-	3,250,000
State Grants	-	-	-	-	-	-	-
State-Indirect Costs	-	-	-	-	-	-	-
Total State Revenues	3,698,000	-	-	-	-	-	3,698,000
Federal Grants	-	37,940,268	-	-	-	-	37,940,268
Indirect Cost-Federal Grants	2,348,098	-	-	-	-	-	2,348,098
Total Federal Revenues	2,348,098	37,940,268	-	-	-	-	40,288,366
Total Revenues	57,622,832	45,208,773	-	-	6,479,292	7,459,809	116,770,706
Other Financing Sources							
Transfers In-							
Fund 711-Choice Partners	5,148,872	-	-	-	-	-	5,148,872
Fund 697- Capital Projects	-	-	-	855,000	-	-	855,000
Fund 288-CASE After School Partnership	-	550,787	-	-	-	-	550,787
Fund 205-Head Start	-	500,000	-	-	-	-	500,000
Fund 599-Debt Service Payment (PFC)	-	-	2,959,100	-	-	-	2,959,100
Fund 599-Debt Service Payment (QZAB)	-	-	-	-	-	-	-
Total Transfers In	5,148,872	1,050,787	2,959,100	855,000	-	-	10,013,759
Bond Issuance-Fund 697 Capital Project	-	-	-	-	-	-	-
Total Other Sources	5,148,872	1,050,787	2,959,100	855,000	-	-	10,013,759
Total Revenues & Other Sources	62,771,704	46,259,560	2,959,100	855,000	6,479,292	7,459,809	126,784,465
EXPENDITURES							
Expenditures by Object							
6100 - Payroll Costs	42,587,906	20,433,697	-	-	2,983,712	1,741,160	67,746,475
6200 - Contracted Services	5,326,283	8,289,956	-	40,016,000	2,057,780	516,250	56,206,269
6300 - Supplies and Materials	2,839,811	3,004,319	-	700,000	302,300	145,070	6,991,500
6400 - Misc. Operating Costs	8,447,403	7,014,881	-	-	1,135,500	1,408,457	18,006,241
6500 - Debt Service Costs	-	-	4,097,770	-	-	-	4,097,770
6600 - Capital Outlay	-	7,516,707	-	2,895,715	-	-	10,412,422
8900 - Transfers Out	4,864,887	-	-	-	-	5,148,872	10,013,759
Total Expenditures	64,066,290	46,259,560	4,097,770	43,611,715	6,479,292	8,959,809	173,474,436
Appropriations from Fund Balance	(1,294,586)	-	(1,138,670)	(42,756,715)	-	(1,500,000)	(46,689,971)
Projected Fund Balance Beginning	21,381,668	-	1,338,670	43,021,000	1,386,982	1,500,000	68,628,320
Projected Fund Balance Ending	\$ 20,087,082	\$ -	\$ 200,000	\$ 264,285	\$ 1,386,982	\$ -	\$ 21,938,349

Harris County Department of Education
 Combined Statement of Revenues by Source, Expenditures by Function - All Funds
 For The Fiscal Year Ended August 31, 2023

	Governmental Funds				Proprietary Funds		Total
	General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Funds	
REVENUES & OTHER Sources							
Revenues							
Customer Fees & Charges	\$ 23,575,722	\$ -	\$ -	\$ -	\$ -	\$ 7,459,809	\$ 31,035,531
Property Tax Rev-Current	27,658,745	-	-	-	-	-	27,658,745
Property Tax Rev-Delinquent & P&I	165,000	-	-	-	-	-	165,000
Investment Earnings-HCDE	105,540	-	-	-	-	-	105,540
Other Local Revenues	71,000	-	-	-	-	-	71,000
Local Grants	-	7,268,505	-	-	-	-	7,268,505
Indirect Cost - Local Grants	727	-	-	-	-	-	-
Total Local Revenues:	51,576,734	7,268,505	-	-	-	7,459,809	66,305,048
Chioce Partners	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	415,000	-	415,000
Total Inter-Departmental Revenues:	-	-	-	-	6,479,292	-	6,479,292
State TEA Employee Portion Health Ins	-	-	-	-	-	-	-
State TRS On Behalf Payments	3,250,000	-	-	-	-	-	3,250,000
State Grants	-	-	-	-	-	-	-
State-Indirect Costs	-	-	-	-	-	-	-
Total State Revenues:	3,698,000	-	-	-	-	-	3,698,000
Federal Grants	-	37,940,268	-	-	-	-	37,940,268
Indirect Cost-Federal Grants	2,348,098	-	-	-	-	-	2,348,098
Total Federal Revenues:	2,348,098	37,940,268	-	-	-	-	40,288,366
Total Revenues:	57,622,832	45,208,773	-	-	6,479,292	7,459,809	116,770,706
Other Financing Sources							
Transfers In-							
Fund 711-Choice Partners	5,148,872	-	-	-	-	-	5,148,872
Fund 697- Capital Projects	-	-	-	855,000	-	-	855,000
Fund 288-CASE After School Partnership	-	550,787	-	-	-	-	550,787
Fund 205-Head Start	-	500,000	-	-	-	-	500,000
Fund 498-Star Re-Imagined	-	-	-	-	-	-	-
Fund 599-Debt Service Payment (PFC)	-	-	2,959,100	-	-	-	2,959,100
Fund 599-Debt Service Payment (QZAB)	-	-	-	-	-	-	-
Bond Issuance-Fund 697 Capital Project	-	-	-	-	-	-	-
Total Other Sources:	5,148,872	1,050,787	2,959,100	855,000	-	-	10,013,759
Total Revenues & Other Sources:	62,771,704	46,259,560	2,959,100	855,000	6,479,292	7,459,809	126,784,465
EXPENDITURES & OTHER USES							
Expenditures by Function							
11 - Instruction	14,991,922	10,371,803	-	700,000	-	-	26,063,725
13 - Staff Development	2,745,767	338,547	-	-	-	-	3,084,314
21 - Instructional Leadership	14,978,872	6,694,136	-	-	-	-	21,673,008
23 - School Leadership	1,688,379	0	-	-	-	-	1,688,379
32 - Social Work	405,078	-	-	-	-	-	405,078
33 - Health Services	60,114	254,000	-	-	-	-	314,114
35 - Food Services	41,516	-	-	-	-	-	41,516
41 - General Administration	13,450,637	950,000	-	-	415,000	1,730,551	16,546,188
51 - Plant Maintenance	6,361,913	25,000	-	-	5,674,292	72,247	12,133,452
52 - Security & Monitoring	507,675	-	-	-	390,000	-	897,675
53 - Data Processing	3,995,230	-	-	-	-	-	3,995,230
61 - Community Services	1,031,117	5,858,568	-	-	-	-	6,889,685
62 - School District Admin Support Svcs	1,371,730	-	-	-	-	7,157,011	8,528,741
71 - Debt Service	-	-	4,097,770	-	-	-	4,097,770
81 - Acquisition & Construction	855,000	7,586,000	-	42,911,715	-	-	51,352,715
93 - Payments to Member Districts	-	583,787	-	-	-	-	583,787
99 - Other Government Charges	-	13,590,446	-	-	-	-	13,590,446
Total Expenditures & Other Uses:	64,066,290	46,259,560	4,097,770	43,611,715	6,479,292	8,959,809	172,890,649
Expenditures from Fund Balance:	(1,294,586)	-	(1,138,670)	(42,756,715)	-	(1,500,000)	(46,689,971)
Projected Fund Balance Beginning:	21,381,668	-	1,338,670	43,021,000	1,386,982	1,500,000	68,628,320
Projected Fund Balance Ending:	\$ 20,087,082	\$ -	\$ 200,000	\$ 264,285	\$ 1,386,982	\$ -	\$ 21,938,349

Harris County Department of Education
 Combined Statement of Revenues by Source, Expenditures by Division - All Funds
 For The Fiscal Year Ended August 31, 2023

	Governmental Funds				Proprietary Funds		Total
	General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Funds	
EST. REVENUES & OTHER Sources							
Revenues							
Customer Fees & Charges	\$ 23,575,722	\$ -	\$ -	\$ -	\$ -	\$ 7,459,809	\$ 31,035,531
Property Tax Rev-Current	27,658,745	-	-	-	-	-	27,658,745
Property Tax Rev-Delinquent & P&I	165,000	-	-	-	-	-	165,000
Investment Earnings-HCDE	105,540	-	-	-	-	-	105,540
Other Local Revenues	71,000	-	-	-	-	-	71,000
Local Grants	-	7,268,505	-	-	-	-	7,268,505
Total Local Revenues:	51,576,007	7,268,505	-	-	-	7,459,809	66,304,321
Facility Support Services	-	-	-	-	6,064,292	-	6,064,292
Workers Compensation	-	-	-	-	415,000	-	415,000
Total Inter-Departmental Revenues:	-	-	-	-	6,479,292	-	6,479,292
State TEA Supplemental Compensation	448,000	-	-	-	-	-	448,000
State TEA Employee Portion Health Ins	-	-	-	-	-	-	-
State TRS On Behalf Payments	3,250,000	-	-	-	-	-	3,250,000
State-Indirect Costs	727	-	-	-	-	-	727
Total State Revenues:	3,698,727	-	-	-	-	-	3,698,727
Federal Grants	-	37,940,268	-	-	-	-	37,940,268
Indirect Cost - Federal Grants	2,348,098	-	-	-	-	-	2,348,098
Total Federal Revenues:	2,348,098	37,940,268	-	-	-	-	40,288,366
Total Revenues:	57,622,832	45,208,773	-	-	6,479,292	7,459,809	116,770,706
Other Financing Sources							
Transfers In-							
Fund 711 - Choice Partners	5,148,872	-	-	-	-	-	5,148,872
Fund 697- Capital Projects	-	-	-	855,000	-	-	855,000
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)	-	-	2,959,100	-	-	-	2,959,100
Fund 599 - Debt Service Payment (QZAB)	-	-	-	-	-	-	-
Total Transfers In	5,148,872	1,050,787	2,959,100	855,000	-	-	10,013,759
Bond Issuance-Fund 697 Capital Project	-	-	-	-	-	-	-
Total Other Sources:	5,148,872	1,050,787	2,959,100	855,000	-	-	10,013,759
Total Revenues & Other Sources:	62,771,704	46,259,560	2,959,100	855,000	6,479,292	7,459,809	126,784,465
EXPENDITURES & OTHER USES							
Expenditures							
Board of Trustees	207,115	-	-	-	-	-	207,115
Superintendent's Office	710,818	-	-	-	-	-	710,818
Assistant Supt Education & Enrichment	335,469	-	-	-	-	-	335,469
Center for Safe & Secure Schools	675,581	58,844	-	-	-	-	734,425
Adult Ed. Local & (Funds 223, 230, 234, & 381)	88,486	3,881,108	-	-	-	-	3,969,594
Center for Grant Development	634,830	-	-	-	-	-	634,830
Research & Evaluation	681,489	-	-	-	-	-	681,489
Center For Educator Success	2,633,730	50,000	-	-	-	-	2,683,730
Chief of Staff	315,650	-	-	-	-	-	315,650
Education Foundation	600,000	-	-	-	-	-	600,000
CASE Local & (Funds 266/7, 288, 463, 467,479)	778,964	7,358,832	-	-	-	-	8,137,796
Business Services	2,003,734	-	-	-	-	-	2,003,734
Department Wide	4,351,284	-	-	-	-	-	4,351,284
Retirement Leave Benefits	150,000	-	-	-	-	-	150,000
State TEA On Behalf Payments	3,250,000	-	-	-	-	-	3,250,000
State TEA Employee Health Insurance	-	-	-	-	-	-	-
Purchasing Support	840,294	-	-	-	-	-	840,294
Workers Compensation (Fund 753)	-	-	-	-	415,000	-	415,000
Debt Services (Fund 599)	-	-	4,097,770	-	-	-	4,097,770

Harris County Department of Education
 Combined Statement of Revenues by Source, Expenditures by Division - All Funds
 For The Fiscal Year Ended August 31, 2023

	Governmental Funds			Proprietary Funds		Total
	General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	
EXPENDITURES & OTHER USES						
Chief Information Officer	233,840	-	-	-	-	233,840
Technology Services	4,048,815	-	-	-	-	4,048,815
Asset Replacement Schedule	-	-	-	-	-	-
Client Engagement	696,960	-	-	-	-	696,960
Communication	1,216,193	-	-	-	-	1,216,193
Community Engagement	120,000	-	-	-	-	120,000
Human Resources	1,343,901	-	-	-	-	1,343,901
Assistant Supt Academic Support	358,370	-	-	-	-	358,370
Therapy Services	13,938,853	-	-	-	-	13,938,853
Head Start	8,000	-	-	-	-	8,000
Head Start Grant	-	34,910,776	-	-	-	34,910,776
Special Schools & Services-						
Special Schools Administration	874,967	-	-	700,000	-	1,574,967
Academic & Behavior School-East	5,210,744	-	-	-	-	5,210,744
Academic & Behavior School-West	4,858,757	-	-	-	-	4,858,757
Fortis Academy	1,597,412	-	-	-	-	1,597,412
Highpoint East School	4,101,854	-	-	-	-	4,101,854
Highpoint North School	0	-	-	-	-	-
Facilities Support Services						
Facilities-Construction Services	196,007	-	-	-	-	196,007
Records Management Services	2,139,286	-	-	-	-	2,139,286
Facilities - Choice Partners	-	-	-	-	3,810,937	3,810,937
Facilities - Operations	-	-	-	40,016,000	-	-
Facilities and Asset Replacement Schedule	-	-	-	-	-	-
Facilities - Local Construction	-	-	-	2,895,715	-	2,895,715
Facilities - Internal Service (Fund 799)	-	-	-	-	6,064,292	6,064,292
Total Expenditures:	59,201,403	46,259,560	4,097,770	43,611,715	6,479,292	120,760,947
Other Uses						
Transfers Out-						
Fund 199-General Fund	-	-	-	-	5,148,872	5,148,872
Fund 288-CASE	550,787	-	-	-	-	550,787
Fund 205-Head Start	500,000	-	-	-	-	500,000
Fund 599-Debt Service-PFC	2,959,100	-	-	-	-	2,959,100
Fund 599-Debt Service-QZAB	0	-	-	-	-	-
Fund 697-Capital Projects	855,000	-	-	-	-	855,000
Total Other Uses:	4,864,887	-	-	-	5,148,872	10,013,759
Total Expenditures & Other Uses:	64,066,290	46,259,560	4,097,770	43,611,715	6,479,292	173,474,436
Expenditures from Fund Balance:	(1,294,586)	-	(1,138,670)	(42,756,715)	-	(46,689,971)
Projected Fund Balance Beginning:	21,381,668	-	\$1,338,670	43,021,000	1,386,982	68,628,320
Projected Fund Balance Ending:	\$ 20,087,082	\$ -	\$ 200,000	\$ 264,285	\$ 1,386,982	\$ 21,938,349

Harris County Department of Education
 Combined Summary of Fund Balances - All Funds
 For The Fiscal Year Ended August 31, 2023

Fund	Fund Description	Beginning Fund Balance	Estimated Revenues	Appropriations	Transfers (Out) / In	Ending Fund Balance
General Fund:						
199	General Operating Fund	\$ 21,381,668	\$ 57,622,832	\$ 59,201,403	\$ 283,985	\$ 20,087,082
	Total General Fund	21,381,668	57,622,832	59,201,403	283,985	20,087,082
200 - 499	Special Revenue Funds:	-	45,208,773	46,259,560	1,050,787	-
	Total Special Revenue Fund	-	45,208,773	46,259,560	1,050,787	-
Debt Service Funds:						
599	Debt Service Fund	1,338,670	-	4,097,770	2,959,100	200,000.00
	Total Debt Service Fund	1,338,670	-	4,097,770	2,959,100	-
Enterprise Fund:						
711	Choice Partners	1,500,000	7,459,809	3,810,937	(5,148,872)	-
	Total Enterprise Fund	1,500,000	7,459,809	3,810,937	(5,148,872)	-
Capital Project						
697	AB West - Construction	43,021,000	-	43,611,715	855,000	264,285
	Total Debt Service Fund	43,021,000	-	43,611,715	855,000	264,285
Internal Service Funds:						
753	Workers Compensation Fund	1,386,982	415,000	415,000	-	1,386,982
799	Facilities Fund	-	6,064,292	6,064,292	-	-
	Total Internal Service Fund	1,386,982	6,479,292	6,479,292	-	1,386,982
	Total	68,628,320	116,770,706	163,460,677	-	21,938,349
	Transfers In and Out		10,013,759	10,013,759	-	-
	Total with Transfers In/Out:	68,628,320	126,784,465	173,474,436	-	21,938,349
	Unassigned Fund Balance	20,063,204	-	2,794,586	-	17,268,618
	Non-Spendable Fund Balance	266,062	-	-	-	266,062
	Restricted Fund Balance	43,021,000	-	42,756,715	-	264,285
	Committed Fund Balance	2,000,000	-	-	-	2,000,000
	Assigned Fund Balance	3,278,054	-	1,138,670	-	2,139,384
	Ending Fund Balance	\$ 68,628,320	\$ -	\$ 46,689,971	\$ -	\$ 21,938,349

Efficient Leverage Indicator

How much is available in reserves?

$$\frac{\text{Unassigned Fund Balance } \$ 17,268,618}{\text{Total Fund Balance } \$ 21,938,349} = 78.7\%$$

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

FUND BALANCE

The Board of Trustees and the administration work together to make sure that the mission and goals are achieved. Harris County Department of Education has a board policy that provides guidance on the unassigned fund balance. In an effort to provide adequate cash flow for HCDE operations, the Department shall maintain an **unassigned fund balance** equal to a minimum of two months of operations costs. This amount would be determined by first adding budgeted operations and maintenance costs plus debt service requirements. This total would be divided by 12 and then multiplied by two to calculate the two months operating costs requirements.

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

For the Fiscal Year Ending August 31, 2022 – Projected

	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Internal Services Funds	Enterprise Funds
Non-Spendable Fund Balance	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Fund Balance	-	-	-	264,285	-	-
Committed Fund Balance	2,000,000	-	-	-	-	-
Assigned Fund Balance	1,939,384	-	200,000	-	-	-
Unassigned Fund Balance	16,022,698	-	-	-	1,386,982	-
Ending Fund Balance	<u>\$ 20,087,082</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 264,285</u>	<u>\$ 1,386,982</u>	<u>\$ -</u>

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

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Projected	2022-2023 Adopted
Total Appropriations	\$81,489,779	88,797,480	\$94,948,308	\$93,341,185	100,890,371	\$116,416,353	\$113,635,022	\$173,474,436
Inter-Division Cost (Facilities Support)	4,687,779	4,579,528	4,870,172	4,803,716	4,829,039	5,603,310	5,430,910	6,064,292
Transfers Between Funds	5,509,948	11,291,141	8,573,482	10,190,219	9,265,896	18,951,131	11,247,095	10,013,759
Capital Outlay & One-time Fund Balance Use	1,336,508	1,779,866	2,079,977	1,318,350	15,510,736	11,065,429	16,536,094	52,068,008
Operating Expenditures	<u>69,955,544</u>	<u>71,146,945</u>	<u>79,424,677</u>	<u>77,028,900</u>	<u>71,284,700</u>	<u>80,796,483</u>	<u>80,420,923</u>	<u>105,328,377</u>
Unassigned Fund Balance	13,266,766	18,431,542	19,722,162	23,392,005	19,961,720	19,680,149	21,257,753	17,409,680
Percentage of Ending Fund Balance to Operating Expenditures	19%	26%	25%	30%	28%	24%	26%	17%
Months of Operations in Fund Balance	<u>2.28</u>	<u>3.11</u>	<u>2.98</u>	<u>3.64</u>	<u>3.36</u>	<u>2.92</u>	<u>3.17</u>	<u>1.98 (*)</u>

(*) Ratio excludes \$200,000 Assigned Fund Balance in the Debt Service Fund. While Assigned, those funds are intended for payment toward the same expenditures this ratio seeks to cover and therefore provides a plus on the Unassigned Fund Balance to compensate and keep the Department within the 2 months ratio.

GENERAL FUND

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

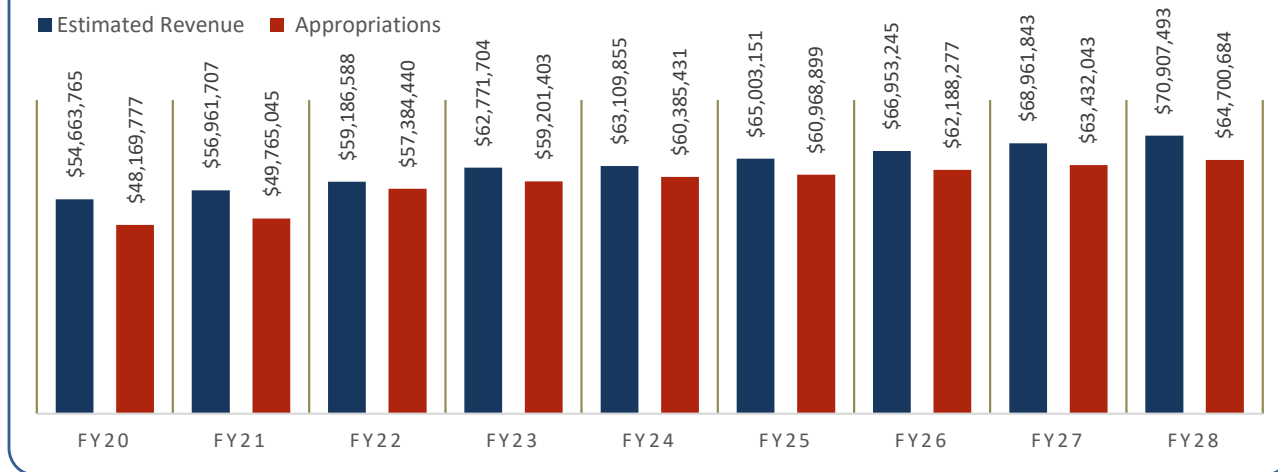
The General Fund is the primary operating fund of the Department. The Department accounts for financial resources used for general operations in this fund. It is a budgeted fund, and any fund balances are considered resources available for current operations. All general tax revenues and other receipts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

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

Harris County Department of Education General Fund Proposed Budget Overview

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Actual	Amended	Adopted	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Beginning Fund Balance	\$ 28,122,494	\$ 29,412,173	\$ 32,614,360	\$ 32,835,461	\$ 26,083,929	\$ 21,381,668	\$ 20,087,082	\$ 18,265,745	\$ 17,773,249	\$ 18,017,026	\$ 19,016,477	\$ 20,694,936
Estimated Revenue	51,262,202	56,240,706	54,663,765	56,961,707	59,186,588	62,771,704	63,109,855	65,003,151	66,953,245	68,961,843	70,907,493	71,030,698
Appropriations	44,202,144	47,209,422	48,169,777	49,765,045	57,384,440	59,201,403	60,385,431	60,968,899	62,188,277	63,432,043	64,700,684	64,856,627
Total Other Uses	(5,770,379)	(5,829,098)	(6,272,887)	(13,948,194)	(6,504,409)	(4,864,887)	(4,545,762)	(4,526,748)	(4,521,191)	(4,530,350)	(4,528,350)	(4,522,350)
Net Change in Fund Balance	1,289,679	3,202,186	221,101	(6,751,532)	(4,702,261)	(1,294,586)	(1,821,337)	(492,496)	243,778	999,450	1,678,460	1,651,721
Ending Fund Balance	\$ 29,412,173	\$ 32,614,360	\$ 32,835,461	\$ 26,083,929	\$ 21,381,668	\$ 20,087,082	\$ 18,265,745	\$ 17,773,249	\$ 18,017,026	\$ 19,016,477	\$ 20,694,936	\$ 22,346,658

GENERAL FUND PROJECTED REVENUES AND APPROPRIATIONS FY20 TO FY28



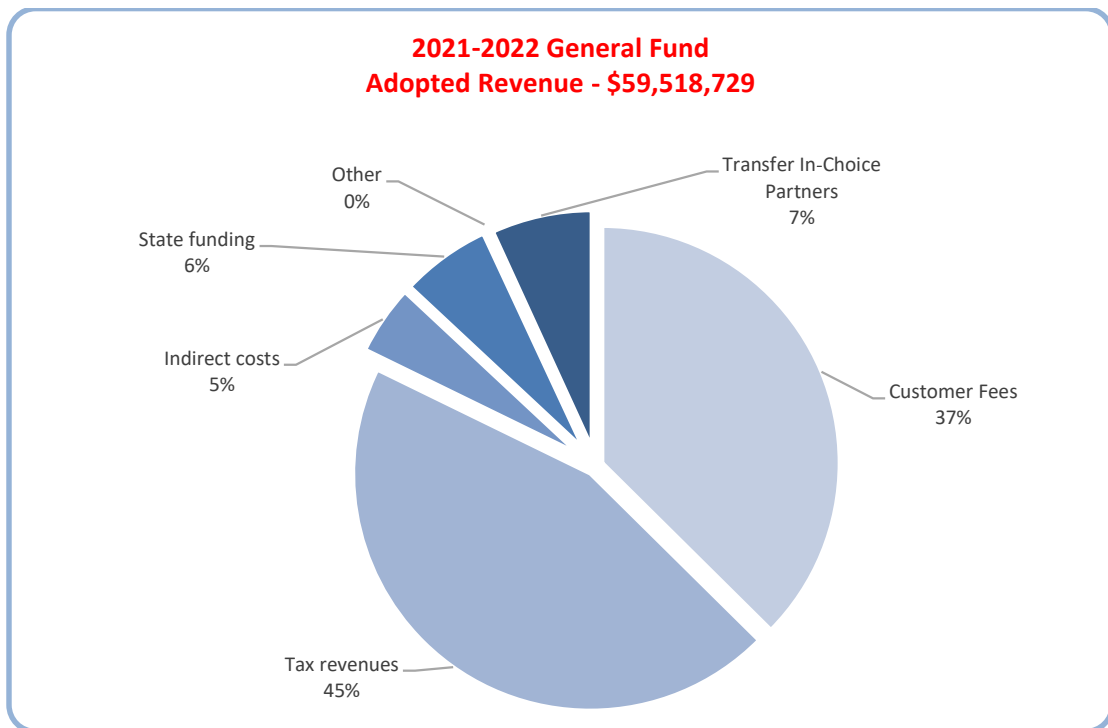
HCDE Goals

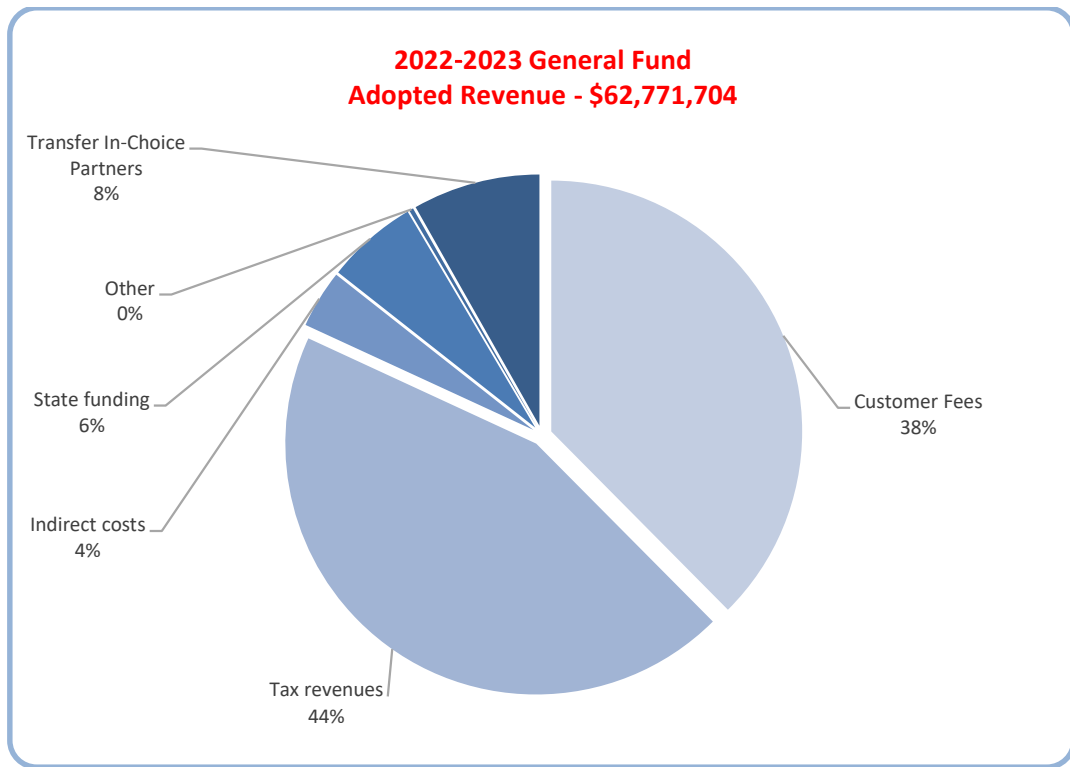
- Impact education by responding to the evolving needs of Harris County
- Deliver value to Harris County by utilizing resources in an ethical, transparent and fiscally responsible manner
- Advocate for all learners by using innovative methods to maximize students’ potential
- Provide cost savings to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

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

Object Code	Adopted Budget 2021-2022	Amended Budget 2021-2022	Adopted Budget 2022-2023	Percent Change
Customer Fees	\$ 22,145,627	\$ 22,192,627	\$ 23,575,722	6.2%
Tax revenues	26,528,250	26,098,250	27,823,745	7%
Indirect costs	2,790,440	2,790,440	2,348,825	-16%
State funding	3,620,000	3,620,000	3,698,000	2%
Other	50,000	121,000	176,540	46%
Transfer In-Choice Partners	4,054,412	4,364,271	5,148,872	18%
Total Revenues	\$ 59,188,729	\$ 59,186,588	\$ 62,771,704	6%

The following pie charts present the fiscal year 2021-2022 and the 2022–2023 estimated revenues for the General Fund by type of revenue, with the estimated amount and the percentage participation from the total.



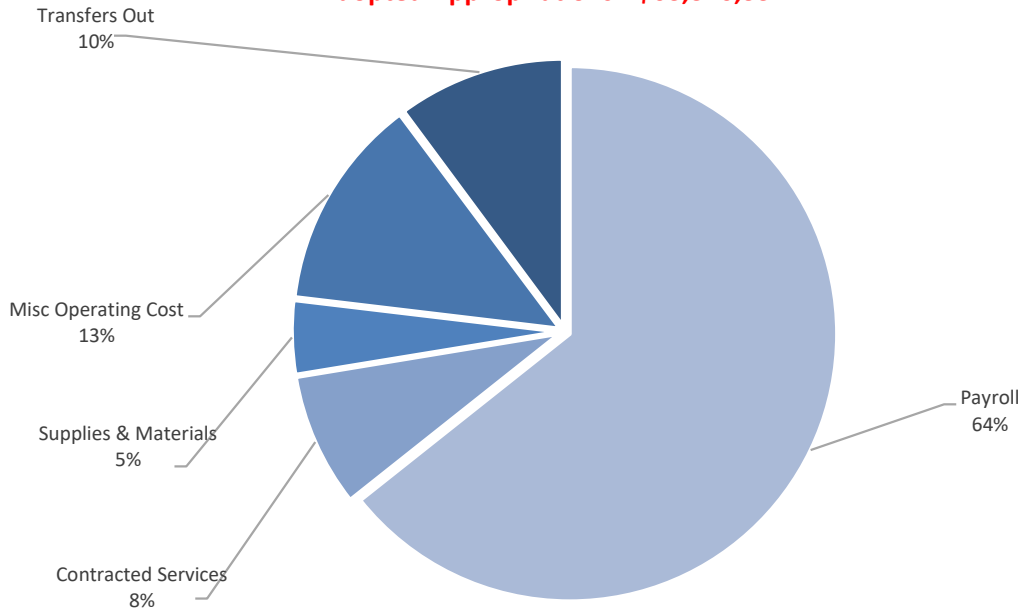


**Harris County Department of Education
General Fund Proposed Budget Overview
Appropriations
(Out Flows)**

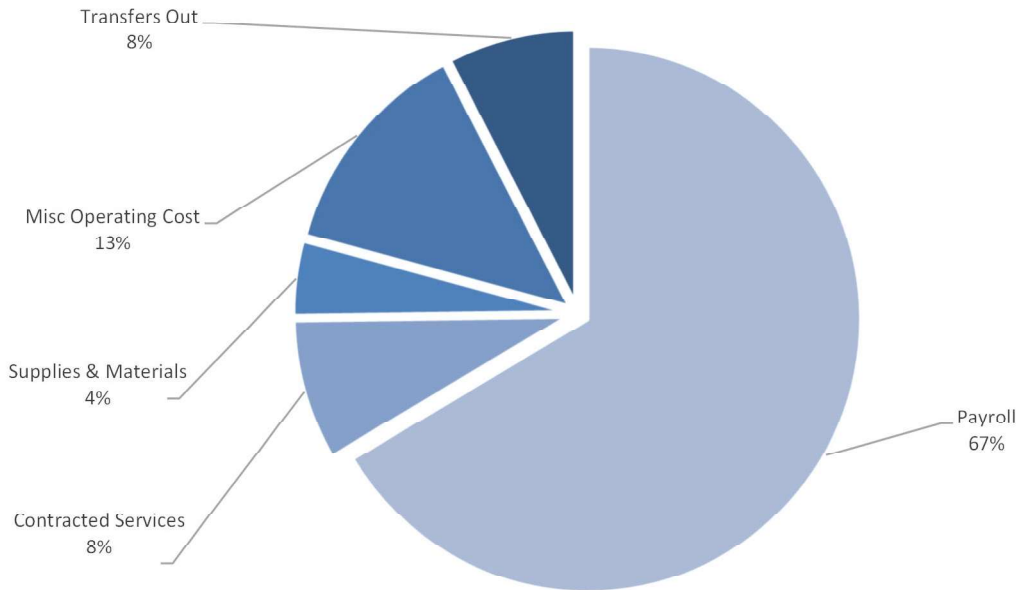
Object Code	Adopted Budget 2021-2022	Amended Budget 2021-2022	Adopted Budget 2022-2023	Percent Change
Payroll	\$ 40,760,751	\$ 40,617,320	\$ 42,587,906	5%
Contracted Services	5,131,454	6,383,669	5,326,283	-17%
Supplies & Materials	2,837,173	3,074,583	2,839,811	-8%
Misc Operating Cost	8,172,866	7,265,428	8,447,403	16%
Capital Outlay	40,000	43,440	-	-100%
Transfers Out	6,434,088	6,504,409	4,864,887	-25%
Total Appropriations	\$ 63,376,332	\$ 63,888,849	\$ 64,066,290	0%

The following pie charts presents the total budgeted appropriations for the fiscal years 2021-2022 & 2022-2023 by type of expenditures and with the percentage participation from the total amount.

**2021-2022 General Fund
Adopted Appropriations - \$63,376,332**



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



Harris County Department of Education
Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - General Fund
For the Fiscal Year August 31, 2023

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Adopted	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Revenues												
Customer Fees/Charges	\$ 20,383,455	\$ 21,404,878	\$ 21,471,538	\$ 20,500,077	\$ 22,192,627	23,575,722	\$ 24,282,994	\$ 25,011,483	\$ 25,761,828	\$ 26,534,683	\$ 27,330,723	\$ 27,330,723
Property Tax Revenue-Current	22,226,355	23,057,385	23,642,988	\$ 24,866,856	\$ 25,798,250	27,658,745	28,488,507	29,343,163	30,223,457	31,130,161	32,064,066	32,064,066
Tax Revenue-Del, P&I, HCTO Fees	288,436	(5,500)	64,517	\$ 219,384	\$ 300,000	165,000	169,950	175,049	180,300	185,709	191,280	191,280
Investment Earnings	396,977	870,748	370,033	\$ 16,824	\$ 50,000	105,540	108,706	111,967	115,326	118,786	122,350	122,350
Indirect Cost from Local Grants	-	-	-	-	\$ -	727	749	771	794	818	843	843
Other Local Revenues	338,272	101,988	5,827	\$ 1,120,761	\$ 71,000	71,000	73,130	75,324	77,584	79,911	82,308	82,308
State TEA Supplemental Compensation	270,803	257,561	181,043	\$ 174,834	\$ 370,000	448,000	461,440	475,283	489,542	504,228	519,355	519,355
State TEA Employee Portion Health Ins	549,813	522,927	-	\$ 354,966	\$ -	-	-	-	-	-	-	-
State TRS On Behalf Matching	2,396,189	2,508,669	3,403,771	\$ 2,815,070	\$ 3,250,000	3,250,000	3,347,500	3,447,925	3,551,363	3,657,904	3,767,641	3,767,641
Indirect Costs from State Grants	73,509	25,629	7,730	\$ 4,737	\$ -	-	-	-	-	-	-	-
Indirect Cost from Federal Grants	1,535,289	1,690,610	2,025,895	\$ 2,059,264	\$ 2,790,440	2,348,098	2,418,541	2,491,097	2,565,830	2,642,805	2,722,089	2,722,089
Total Revenues	48,459,098	50,434,895	51,173,342	52,132,773	54,822,317	57,622,832	59,351,517	61,132,062	62,966,024	64,855,005	66,800,655	66,800,655
Expenditures												
Board of Trustees	128,396	177,757	164,109	162,519	205,723	207,115	211,257	215,482	219,792	224,188	228,672	233,245
Superintendent's Office	443,458	513,510	558,927	622,805	650,838	710,818	725,034	739,535	754,326	769,412	784,801	800,497
Assistant Supt Education & Enrich	276,140	284,388	248,001	292,916	305,914	335,469	342,178	349,022	356,002	363,122	370,385	377,793
Center for Safe & Secure Schools	458,509	531,902	663,198	546,610	609,734	675,581	689,093	702,874	716,932	731,271	745,896	760,814
Adult Ed. Local & (Funds 223, 230, 2	131,750	163,066	158,880	194,999	180,103	88,486	90,256	92,061	93,902	95,780	97,696	99,650
Internal Grant Services	558,168	558,705	577,153	584,081	624,913	634,830	647,527	660,477	673,687	687,160	700,904	714,922
Research & Evaluation	590,450	560,157	605,729	582,976	649,704	681,489	695,119	709,021	723,202	737,666	752,419	767,467
Center For Educator Success	2,155,811	2,247,151	2,313,834	1,944,208	2,607,228	2,633,730	2,686,405	2,740,133	2,794,935	2,850,834	2,907,851	2,966,008
Chief of Staff	239,430	269,039	273,568	280,940	288,086	315,650	321,963	328,402	334,970	341,670	348,503	355,473
Education Foundation	-	-	500,600	210,543	513,300	600,000	612,000	-	-	-	-	-
CASE Local & (Funds 266/7, 288, 46	672,106	694,019	759,894	628,372	801,124	778,964	794,543	810,434	826,642	843,175	860,039	877,240
Community Engagement	-	-	-	-	-	120,000	122,400	124,848	127,345	129,892	132,490	132,490
Business Support Services	1,733,236	1,726,357	1,972,397	1,977,237	2,112,144	2,003,734	2,043,809	2,084,685	2,126,379	2,168,906	2,212,284	2,212,284
Center for School Governance &	-	-	-	-	-	-	-	-	-	-	-	-
Department Wide	3,127,884	3,687,877	3,876,024	5,491,474	5,164,060	4,351,284	4,438,310	4,527,076	4,617,617	4,709,970	4,804,169	4,804,169
Retirement Leave Benefits	124,832	118,233	231,057	333,844	150,000	150,000	153,000	156,060	159,181	162,365	165,612	165,612
State TEA Supplemental	-	-	-	-	-	-	-	-	-	-	-	-
State TRS On Behalf	2,396,189	2,508,669	3,036,199	2,815,070	3,250,000	3,250,000	3,315,000	3,381,300	3,448,926	3,517,905	3,588,263	3,588,263
State TEA Employee Portion	526,930	530,900	-	-	-	-	-	-	-	-	-	-
Procurement Services	488,358	538,986	569,876	573,016	733,452	840,294	857,100	874,242	891,727	909,561	927,752	927,752

(Table Continued on Next Page)

**Harris County Department of Education
 Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - General Fund
 For the Fiscal Year August 31, 2023**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Adopted	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Expenditures (Continued)												
Chief Communications Officer	138,432	189,379	188,352	190,454	208,653	233,840	238,517	243,287	248,153	253,116	258,178	258,178
Technology Support Svcs	2,722,544	3,500,644	3,363,711	3,495,579	4,107,880	4,048,815	4,129,791	4,212,387	4,296,635	4,382,568	4,470,219	4,470,219
Asset Replacement Schedule	734,913	44,473	92,444	-	-	-	-	-	-	-	-	-
Client Engagement	485,496	635,546	428,762	441,113	630,453	696,960	710,899	725,117	739,620	754,412	769,500	769,500
Communication	762,759	823,411	824,796	903,620	1,123,999	1,216,193	1,240,517	1,265,327	1,290,634	1,316,446	1,342,775	1,342,775
Human Resources	998,178	1,044,283	1,088,713	1,070,532	1,158,606	1,343,901	1,370,779	1,398,195	1,426,158	1,454,682	1,483,775	1,483,775
Asst Supt for Academic	274,141	283,393	299,898	302,619	333,534	358,370	365,537	372,848	380,305	387,911	395,669	395,669
School Based Therapy Svcs	10,317,231	10,550,740	11,119,164	11,317,449	13,199,823	13,938,853	14,217,630	14,501,983	14,792,022	15,087,863	15,389,620	15,389,620
Headstart	4,558	3,274	2,221	5,918	8,000	8,000	8,160	8,323	8,490	8,659	8,833	8,833
Special Schools & Services-												
Special Schools Admin	551,185	575,035	772,162	763,860	1,008,016	874,967	892,466	910,316	928,522	947,092	966,034	966,034
Academic and Behavior East	3,700,004	3,970,909	3,792,210	3,870,999	4,778,571	5,210,744	5,314,959	5,421,258	5,529,683	5,640,277	5,753,082	5,753,082
Academic and Behavior West	3,172,524	3,510,548	3,471,228	3,907,992	4,697,764	4,858,757	4,955,932	5,055,051	5,156,152	5,259,275	5,364,460	5,364,460
Fortis Academy	1,031,385	1,149,797	1,109,482	1,073,184	1,390,600	1,597,412	1,629,360	1,661,947	1,695,186	1,729,090	1,763,672	1,763,672
Highpoint East School	2,833,112	2,919,182	3,121,637	3,140,923	3,603,986	4,101,854	4,183,891	4,267,569	4,352,920	4,439,979	4,528,778	4,528,778
Facilities Support Services-												
Construction Services	192,282	224,435	166,605	163,536	223,156	196,007	199,927	203,926	208,004	212,164	216,408	216,408
Records Management	1,826,139	1,917,340	1,818,946	1,875,662	2,065,076	2,139,286	2,182,072	2,225,713	2,270,227	2,315,632	2,361,945	2,361,945
Local Construction	405,614	756,317	-	-	-	-	-	-	-	-	-	-
Total Expenditures	44,202,144	47,209,422	48,169,777	49,765,052	57,384,440	59,201,403	60,263,031	60,844,051	62,060,932	63,302,151	64,568,194	64,724,137
Excess (Deficiency) of Revenues												
Over/(Under) Expen	4,256,954	3,225,473	3,003,565	2,367,721	(2,562,123)	(1,578,571)	(911,514)	288,011	905,092	1,552,854	2,232,461	2,076,518
Other Financing Sources												
Transfers In-												
Choice	2,803,104	5,805,811	3,490,423	4,828,938	4,364,271	5,148,872	3,758,338	3,871,088	3,987,221	4,106,838	4,106,838	4,230,043
Transfers Out-												
Fund 288, CASE	(550,787)	(550,787)	(421,064)	(550,787)	(550,787)	(550,787)	(550,787)	(550,787)	(550,787)	(550,787)	(550,787)	(550,787)
Fund 472, Star Reimagined	-	-	-	(436,784)	(390,408)	-	-	-	-	-	-	-
Fund 693, Covid 19					(300,000)							
Fund 205, Head Start	(569,000)	(129,688)	(860,298)	(682,485)	(600,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Fund 599, PFC Lease	(2,458,963)	(2,458,368)	(2,466,182)	(6,048,827)	(2,857,214)	(2,959,100)	(2,994,975)	(2,975,961)	(2,970,404)	(2,979,563)	(2,977,563)	(2,971,563)
Fund 599, QZAB Payment	(685,629)	(690,255)	(451,431)	(451,429)	-	-	-	-	-	-	-	-
Facilities				(37,882)								
Fund 642, Capital project	(1,506,000)	(2,000,000)	(2,073,912)	(5,740,000)	(1,806,000)	(855,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Total Other Financing Sources	(2,967,275)	(23,287)	(2,782,464)	(9,119,256)	(2,140,138)	283,985	(787,423)	(655,659)	(533,970)	(423,512)	(421,512)	(292,307)
(Uses)												
Net Change in Fund Bal	1,289,679	3,202,186	221,101	(6,751,535)	(4,702,261)	(1,294,586)	(1,698,937)	(367,648)	371,122	1,129,342	1,810,949	1,784,211
Fund Balance - Initial	28,122,494	29,412,173	32,614,360	32,835,461	26,083,929	21,381,668	20,087,082	18,388,145	18,020,497	18,391,620	18,391,620	19,520,962
Ending Fund Balance	\$ 29,412,173	\$ 32,614,360	\$ 32,835,461	\$ 26,083,929	\$ 21,381,668	\$ 20,087,082	\$ 18,388,145	\$ 18,020,497	\$ 18,391,620	\$ 19,520,962	\$ 20,202,569	\$ 21,305,173

Harris County Department of Education
Statement of Revenues & Expenditures by Object - All General Funds (100-199)
For the Fiscal Year August 31, 2023

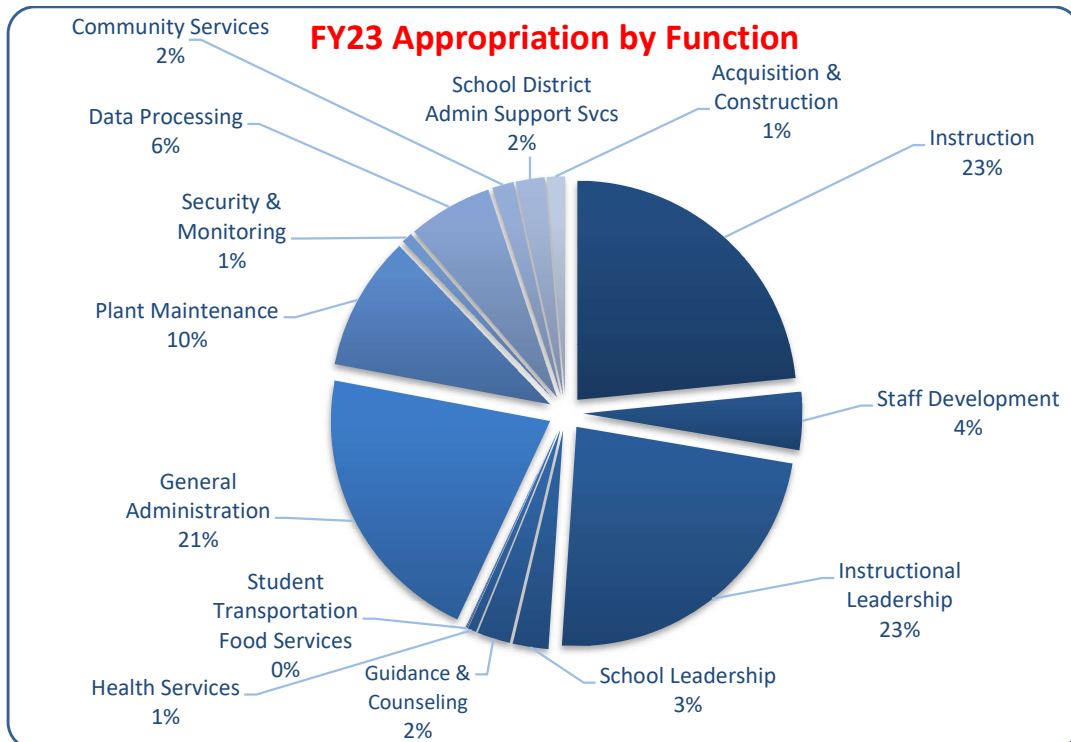
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Adopted	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Revenues											
Customer Fees/Charges	\$ 20,383,455	\$ 21,404,878	\$ 21,471,538	\$ 20,500,077	\$ 22,192,627	23,575,722	\$ 24,282,994	\$ 25,011,483	\$ 25,761,828	\$ 26,534,683	\$ 27,330,723
Property Tax Revenue-Current	22,226,355	23,057,385	23,642,988	\$ 24,866,856	\$ 25,798,250	27,658,745	28,488,507	29,343,163	30,223,457	31,130,161	32,064,066
Tax Revenue-Del, P&I, HCTO Fees	288,436	(5,500)	64,517	\$ 219,384	\$ 300,000	165,000	169,950	175,049	180,300	185,709	191,280
Investment Earnings	396,977	870,748	370,033	\$ 16,824	\$ 50,000	105,540	108,706	111,967	115,326	118,786	122,350
Indirect Cost from Local Grants	-	-	-	\$ -	\$ -	727	749	771	794	818	843
Other Local Revenues	338,272	101,988	5,827	\$ 1,120,761	\$ 71,000	71,000	73,130	75,324	77,584	79,911	82,308
Total Local Sources:	43,633,495	45,429,499	45,554,903	46,723,902	48,411,877	51,576,734	53,124,036	54,717,757	56,359,290	58,050,069	59,791,571
State TEA Supplemental Compensation	270,803	257,561	181,043	\$ 174,834	\$ 370,000	448,000	461,440	475,283	489,542	504,228	519,355
State TEA Employee Portion Health Ins	549,813	522,927	-	\$ 354,966	\$ -	-	-	-	-	-	-
State TRS On Behalf Matching	2,396,189	2,508,669	3,403,771	\$ 2,815,070	\$ 3,250,000	3,250,000	3,347,500	3,447,925	3,551,363	3,657,904	3,767,641
Indirect Costs from State Grants	73,509	25,629	7,730	\$ 4,737	\$ -	-	-	-	-	-	-
Total State Sources:	3,290,314	3,314,786	3,592,544	3,349,607	3,620,000	3,698,000	3,808,940	3,923,208	4,040,904	4,162,132	4,286,996
Indirect Cost from Federal Grants	1,535,289	1,690,610	2,025,895	\$ 2,059,264	\$ 2,790,440	2,348,098	2,418,541	2,491,097	2,565,830	2,642,805	2,722,089
Total Federal Sources:	1,535,289	1,690,610	2,025,895	2,059,264	2,790,440	2,348,098	2,418,541	2,491,097	2,565,830	2,642,805	2,722,089
Transfer In-Choice Partners	2,803,104	5,805,811	3,490,423	\$ 4,828,938	\$ 4,364,271	5,148,872	5,303,338	5,462,438	5,626,311	5,795,101	5,968,954
Total Other Financing Sources:	2,803,104	5,805,811	3,490,423	4,828,938	4,364,271	5,148,872	5,303,338	5,462,438	5,626,311	5,795,101	5,968,954
Total Revenues:	51,262,202	56,240,706	54,663,765	56,961,711	59,186,588	62,771,704	64,654,855	66,594,501	68,592,336	70,650,106	72,769,609
Expenditures											
Expenditures by Object											
6100 - Payroll Costs	30,153,395	32,897,744	34,850,676	36,383,399	40,617,320	42,587,906	43,439,664	44,308,457	45,194,627	46,098,519	47,020,489
6200 - Contracted Services	4,211,894	4,470,308	3,404,076	4,373,916	6,383,669	5,326,283	5,432,809	5,541,465	5,652,294	5,765,340	5,880,647
6300 - Supplies and Materials	1,980,204	1,901,697	1,957,338	1,983,253	3,074,583	2,839,811	2,896,607	2,954,539	3,013,630	3,073,903	3,135,381
6400 - Misc. Operating Costs	6,187,943	6,431,530	6,087,796	7,003,411	7,265,428	8,447,403	8,616,351	8,788,678	8,964,452	9,143,741	9,326,615
6600 - Capital Outlay	1,573,822	936,063	27,512	21,073	43,440	-	-	-	-	-	-
8900 - Transfers Out	5,865,265	6,401,170	8,115,267	13,948,194	6,504,409	4,864,887	4,962,185	5,061,428	5,162,657	5,265,910	5,371,228
Total Expenditures:	49,972,523	53,038,511	54,442,665	63,713,246	63,888,849	64,066,290	65,347,616	66,654,568	67,987,659	69,347,413	70,734,361
Net Change in Fund Balance	1,289,679	3,202,195	221,100	(6,751,535)	(4,702,261)	(1,294,586)	(692,761)	(60,067)	604,676	1,302,693	2,035,248
Fund Balance-Beginning	28,122,487	29,412,165	32,614,360	32,835,460	26,083,929	21,381,668	20,087,082	19,394,321	19,334,254	19,938,930	21,241,623
Fund Balance, Ending	\$ 29,412,166	\$ 32,614,360	\$ 32,835,460	\$ 26,083,929	\$ 21,381,668	\$ 20,087,082	\$ 19,394,321	\$ 19,334,254	\$ 19,938,930	\$ 21,241,623	\$ 23,276,871

GENERAL FUND ANALYSIS BY FUNCTION

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

Harris County Department of Education FY 2023 Adopted Budget Compared to FY 2022 Amended Budget Expenditures by Function

Function Code	Function Description	FY 2023 Adopted Budget	FY 2022 Amended Budget	Difference
11	Instruction	\$ 14,991,922	\$ 14,311,182	680,740
13	Staff Development	2,745,767	2,902,185	(156,418)
21	Instructional Leadership	14,978,872	14,146,201	832,671
23	School Leadership	1,688,379	1,645,279	43,100
31	Guidance & Counseling	1,581,340	1,185,291	396,049
33	Health Services	405,078	328,644	76,434
34	Student Transportation	60,114	60,694	
35	Food Services	41,516	31,760	9,756
41	General Administration	13,450,637	14,603,899	(1,153,262)
51	Plant Maintenance	6,361,913	5,953,604	408,309
52	Security & Monitoring	507,675	577,275	(69,600)
53	Data Processing	3,995,230	4,086,960	(91,730)
61	Community Services	1,031,117	761,337	269,780
62	School District Admin Support Svcs	1,371,730	1,298,538	73,192
71	Debt Service	-	-	-
81	Acquisition & Construction	855,000	1,806,000	(951,000)
99	Other Government Charges	-	190,000	(190,000)
Total Appropriations by Function:		\$ 64,066,290	\$ 63,888,849	177,441



The following table presents FY18 to FY21 actual historical data, amended FY22, adopted budget FY23, and forecasted amounts for the following five years.

**Harris County Department of Education
Est. Revenues and Expenditures by Function - General Fund
For the Fiscal Year August 31, 2023**

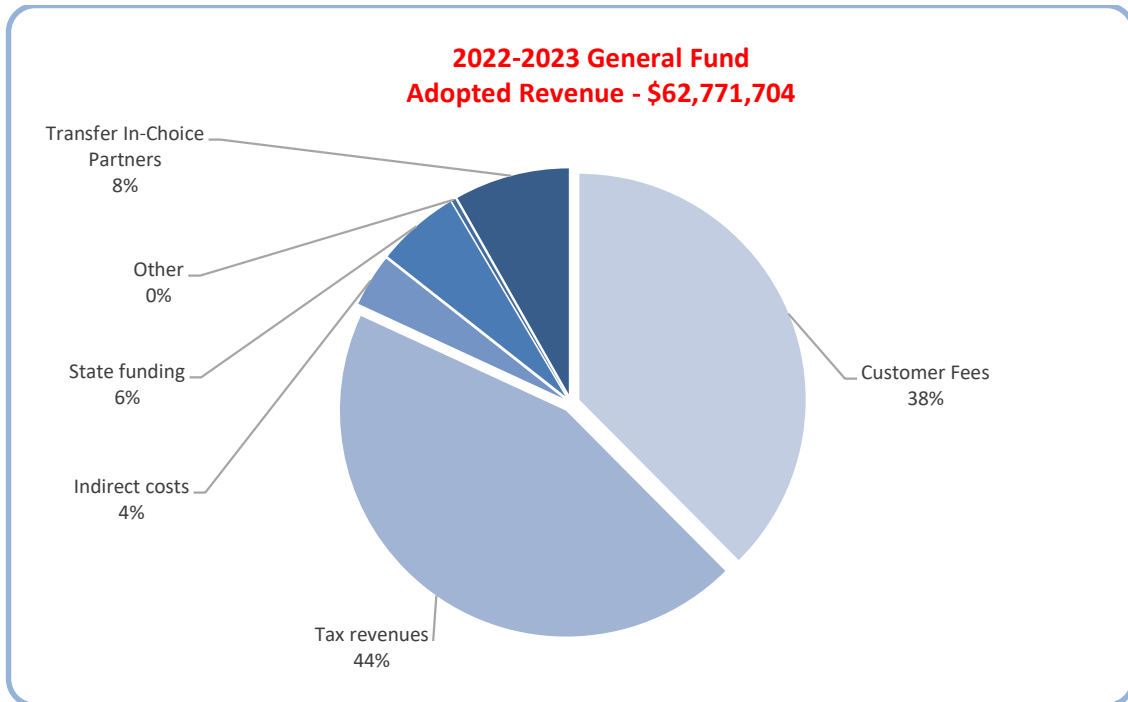
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Adopted	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Revenues											
Local Sources	\$ 43,633,495	\$ 45,429,499	\$ 45,554,903	\$ 46,723,902	\$ 48,411,877	\$ 51,576,734	\$ 53,124,036	\$ 54,717,757	\$ 56,359,290	\$ 58,050,069	\$ 59,791,571
State Sources	3,290,314	3,314,786	3,592,544	3,349,607	3,620,000	3,698,000	\$ 3,808,940	\$ 3,923,208	\$ 4,040,904	\$ 4,162,132	\$ 4,286,996
Federal Sources	1,535,289	1,690,610	2,025,895	2,059,264	2,790,440	2,348,098	\$ 2,418,541	\$ 2,491,097	\$ 2,565,830	\$ 2,642,805	\$ 2,722,089
Total Revenues	\$ 48,459,098	\$ 50,434,895	\$ 51,173,342	\$ 52,132,773	\$ 54,822,317	\$ 57,622,832	\$ 59,351,517	\$ 61,132,062	\$ 62,966,024	\$ 64,855,005	\$ 66,800,655
Expenditures by Function											
Instruction	7,692,434	8,070,093	8,079,878	7,968,114	13,160,395	13,941,135	14,219,958	14,504,357	14,794,444	15,090,333	15,392,140
Staff Development	2,266,976	2,409,130	2,473,508	2,100,296	2,902,185	2,745,767	2,800,682	2,856,696	2,913,830	2,972,107	3,031,549
Instructional Leadership	11,788,529	12,126,859	12,912,788	13,142,802	14,146,201	14,978,872	15,278,449	15,584,018	15,895,699	16,213,613	16,537,885
School Leadership	1,430,457	1,459,496	1,532,073	1,634,587	1,645,279	1,688,379	1,722,147	1,756,590	1,791,721	1,827,556	1,864,107
Guidance & Counseling	1,040,432	1,189,186	1,149,213	1,208,338	1,185,291	1,581,340	1,612,967	1,645,226	1,678,131	1,711,693	1,745,927
Social Work	-	-	-	869	-	-	-	-	-	-	-
Health Services	27,052	367,973	306,001	327,458	328,644	405,078	413,180	421,443	429,872	438,469	447,239
Student Transportation	-	-	56,346	25,772	60,694	60,114	61,316	62,543	63,793	65,069	66,371
Food Service	310,981	26,187	31,305	38,462	31,760	41,516	42,346	43,193	44,057	44,938	45,837
General Administration	9,011,830	9,805,468	10,057,815	11,136,185	11,056,277	10,491,537	10,701,368	10,915,395	11,133,703	11,356,377	11,583,505
Plant Maintenance	5,066,794	5,345,125	5,305,044	6,259,171	5,953,604	6,361,913	6,489,151	6,618,934	6,751,313	6,886,339	7,024,066
Security & Monitoring	443,023	510,939	503,827	471,896	577,275	507,675	517,829	528,185	538,749	549,524	560,514
Data Processing	3,261,935	3,658,828	3,600,160	3,634,712	4,086,960	3,995,230	4,075,135	4,156,637	4,239,770	4,324,565	4,411,057
Community Services	78,755	120,937	818,787	427,659	761,337	1,031,117	1,051,739	1,072,774	1,094,230	1,116,114	1,138,436
School District Admin	1,208,628	1,218,996	1,153,964	1,205,023	1,298,538	1,371,730	1,399,165	1,427,148	1,455,691	1,484,805	1,514,501
Acquisition & Construction	409,614	730,020	13,876	2,804	-	-	-	-	-	-	-
Other Govt Charges	164,703	170,178	175,193	180,901	190,000	-	-	-	-	-	-
Total Expenditures	\$ 44,202,144	\$ 47,209,413	\$ 48,169,778	\$ 49,765,052	\$ 57,384,440	\$ 59,201,403	\$ 60,385,431	\$ 61,593,140	\$ 62,825,002	\$ 64,081,503	\$ 65,363,133
Excess/(Deficiency) of Revenues Over/(Under)	4,256,954	3,225,481	3,003,564	2,367,721	(2,562,123)	(1,578,571)	(1,033,914)	(461,077)	141,022	773,503	1,437,523
Other Financing Sources (Uses)											
Transfers In	2,803,104	5,805,811	3,490,423	4,828,938	4,364,271	5,148,872	\$ 5,303,338	\$ 5,462,438	\$ 5,626,311	\$ 5,795,101	\$ 5,968,954
Transfers Out	(5,770,379)	(5,829,097)	(6,272,887)	(13,948,194)	(6,504,409)	(4,864,887)	(4,962,185)	(5,061,428)	(5,162,657)	(5,265,910)	(5,371,228)
Total Other Financing Sources (Uses)	(2,967,275)	(23,286)	(2,782,464)	(9,119,256)	(2,140,138)	283,985	341,153	401,010	463,654	529,191	597,725
Net Change in Fund Bal	1,289,679	3,202,195	221,100	(6,751,535)	(4,702,261)	(1,294,586)	(692,761)	(60,067)	604,676	1,302,693	2,035,248
Fund Balance, Beginning	28,122,487	29,412,165	32,614,360	32,835,460	26,083,929	21,381,668	20,087,082	19,394,321	19,334,254	19,938,930	21,241,623
Fund Balance, Ending	\$ 29,412,166	\$ 32,614,360	\$ 32,835,460	\$ 26,083,929	\$ 21,381,668	\$ 20,087,082	\$ 19,394,321	\$ 19,334,254	\$ 19,938,930	\$ 21,241,623	\$ 23,276,871

MAJOR REVENUE ASSUMPTIONS

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

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

1. Customer Fees/Charges at 38%
2. Property Tax Revenues at 44%
3. Transfers-in from Choice Partners Cooperative at 8%



Estimating revenue from two major sources, customer fees and local property taxes are critical to the budget. These categories alone comprise over \$51.3 million, or 82% of The Department's estimated General Operating Fund revenues, totaling \$62,771,704 for the 2022-2023 fiscal year.

Customer Fees/Charges

The Department has projected a 6.2% increase in customer fees (\$1,383,095) over the Amended Budget for FY2021-2022 (\$22,192,627), to \$23,575,722 for the Adopted Budget for FY2022-2023. The customer fees are received from school districts that use HCDE services. Since the Department contracts with school districts, those districts' current economy will have an effect on the revenues. Each division had contract talks or negotiations with their customers and made conservative, but achievable customer fee revenue assumptions.

Property Tax Revenues

Current appraisal district values were used in the early stages of the planning process. During the budget process we received updated information for fiscal year 2022-2023. The projected property values increased by 11.9% per HCAD's estimate at 7/25/2022, therefore the tax revenues are updated to reflect the growth from the amended budget.

State Matching

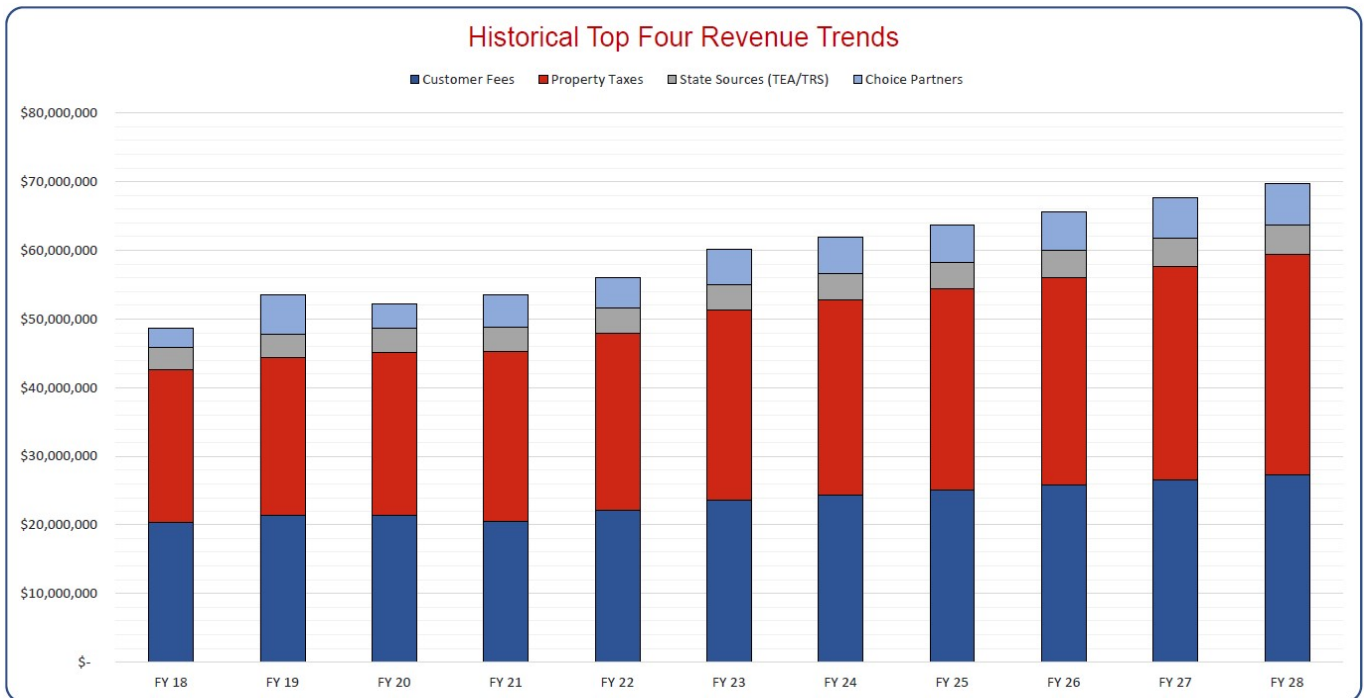
Pass-through revenue for State TRS Matching contribution is budgeted in accordance with projected payroll cost and the contribution rate schedule mandated by the Texas Legislature.

Harris County Department of Education
Statement of Revenues by Source Expenditures by Classification - General Fund (199)
For the Fiscal Year August 31, 2023

	2021-2022 Amended	2022-2023 Adopted	Increase (Decrease)	% Change
<u>REVENUES & OTHER RESOURCES</u>				
<u>Revenues</u>				
Customer Fees/Charges	22,192,627	23,575,722	1,383,095	6%
Property Tax Revenue-Current	25,798,250	27,658,745	1,860,495	7%
Tax Revenue-Del, P&I, HCTO Fees	300,000	165,000	(135,000)	-45%
Investment Earnings	50,000	105,540	55,540	111%
Indirect Cost from Local Grants	-	727	727	0%
Other Local Revenues	71,000	71,000	-	0%
State TEA Supplemental Compensation	370,000	448,000	78,000	21%
State TEA Employee Portion Health Ins	-	-	-	0%
State TRS On Behalf Matching	3,250,000	3,250,000	-	0%
Indirect Costs from State Grants	-	-	-	0%
Indirect Cost from Federal Grants	2,790,440	2,348,098	(442,342)	-16%
Transfer In-Choice Partners	4,364,271	5,148,872	784,601	18%
Total Revenues:	59,186,588	62,771,704	3,585,116	6.1%
<u>EXPENDITURES & OTHER USES</u>				
<u>Expenditures</u>				
6100 - Payroll Costs	40,617,320	42,587,906	1,970,586	5%
6200 - Contracted Services	6,383,669	5,326,283	(1,057,386)	-17%
6300 - Supplies and Materials	3,074,583	2,839,811	(234,772)	-8%
6400 - Misc. Operating Costs	7,265,428	8,447,403	1,181,975	16%
6600 - Capital Outlay	43,440	-	(43,440)	-100%
Total Expenditures:	57,384,440	59,201,403	1,816,963	3.2%
Excess (Deficiency) of Revenues Over/(Under) Expenditures	1,802,148	3,570,301	1,768,153	98%
<u>Other Uses</u>				
Transfers Out	6,504,409	4,864,887	(1,639,522)	-25%
Total Other Uses:	6,504,409	4,864,887	(1,639,522)	-25.2%
Net Change in Fund Balance	(4,702,261)	(1,294,586)	3,407,675	-72%
Projected Fund Balance Beginning	26,083,929	21,381,668	(4,702,261)	-18%
Projected Fund Balance Ending	21,381,668	20,087,082	(1,294,586)	-6.1%

Harris County Department of Education
 Statement of Revenues - All General Funds (100-199)
 For the Fiscal Year August 31, 2023

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Adopted	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Revenues											
Customer Fees/Charges	\$ 20,383,455	\$ 21,404,878	\$ 21,471,538	\$ 20,500,077	\$ 22,192,627	23,575,722	\$ 24,282,994	\$ 25,011,483	\$ 25,761,828	\$ 26,534,683	\$ 27,330,723
Property Tax Revenue-Current	22,226,355	23,057,385	23,642,988	\$ 24,866,856	\$ 25,798,250	27,658,745	28,488,507	29,343,163	30,223,457	31,130,161	32,064,066
Tax Revenue-Del, P&I, HCTO Fees	288,436	(5,500)	64,517	\$ 219,384	\$ 300,000	165,000	169,950	175,049	180,300	185,709	191,280
Investment Earnings	396,977	870,748	370,033	\$ 16,824	\$ 50,000	105,540	108,706	111,967	115,326	118,786	122,350
Indirect Cost from Local Grants	-	-	-	\$ -	\$ -	727	749	771	794	818	843
Other Local Revenues	338,272	101,988	5,827	\$ 1,120,761	\$ 71,000	71,000	73,130	75,324	77,584	79,911	82,308
Total Local Sources:	43,633,495	45,429,499	45,554,903	46,723,902	48,411,877	51,576,734	53,124,036	54,717,757	56,359,290	58,050,069	59,791,571
State TEA Supplemental Compensation	270,803	257,561	181,043	\$ 174,834	\$ 370,000	448,000	461,440	475,283	489,542	504,228	519,355
State TEA Employee Portion Health Ins	549,813	522,927	-	\$ 354,966	\$ -	-	-	-	-	-	-
State TRS On Behalf Matching	2,396,189	2,508,669	3,403,771	\$ 2,815,070	\$ 3,250,000	3,250,000	3,347,500	3,447,925	3,551,363	3,657,904	3,767,641
Indirect Costs from State Grants	73,509	25,629	7,730	\$ 4,737	\$ -	-	-	-	-	-	-
Total State Sources:	3,290,314	3,314,786	3,592,544	3,349,607	3,620,000	3,698,000	3,808,940	3,923,208	4,040,904	4,162,132	4,286,996
Indirect Cost from Federal Grants	1,535,289	1,690,610	2,025,895	\$ 2,059,264	\$ 2,790,440	2,348,098	2,418,541	2,491,097	2,565,830	2,642,805	2,722,089
Total Federal Sources:	1,535,289	1,690,610	2,025,895	2,059,264	2,790,440	2,348,098	2,418,541	2,491,097	2,565,830	2,642,805	2,722,089
Transfer In-Choice Partners	2,803,104	5,805,811	3,490,423	\$ 4,828,938	\$ 4,364,271	5,148,872	5,303,338	5,462,438	5,626,311	5,795,101	5,968,954
Total Other Financing Sources:	2,803,104	5,805,811	3,490,423	4,828,938	4,364,271	5,148,872	5,303,338	5,462,438	5,626,311	5,795,101	5,968,954
Total Revenues:	\$ 51,262,202	\$ 56,240,706	\$ 54,663,765	\$ 56,961,711	\$ 59,186,588	\$ 62,771,704	\$ 64,654,855	\$ 66,594,501	\$ 68,592,336	\$ 70,650,106	\$ 72,769,609



HARRIS COUNTY DEPARTMENT OF EDUCATION
Revenue Analysis - Customer Fees by Division
For the Fiscal Year Ended August 31, 2023

CUSTOMER FEES	FY2023 Requested Budget	FY2022 Adopted Budget	Increase / Decrease between original budgets	FY22			
				Amended Budget	Actual to 4/30/22	Amount over/under	% Realized
Business Services	\$ 100,000	\$ 80,000	\$ 20,000	\$ 80,000	\$ 18,513	\$ (61,487)	23%
Center for Educator Success (1)	660,000	865,946	(205,946)	961,946	841,503	\$ (120,443)	87%
Center for Grant Development	1,200	1,250	(50)	1,250	120	(1,130)	10%
Center for Safe & Secure Schools	330,051	300,650	29,401	300,650	230,000	(70,650)	77%
CASE Local	114,400	85,000	29,400	107,000	56,250	(50,750)	53%
Facilities-Choice Facility Partners							
Records Management Services	1,848,413	1,730,575	117,838	1,730,575	858,760	(871,815)	50%
Research & Evaluation	79,500	79,500	-	79,500	39,750	(39,750)	50%
School Based Therapy Services	10,898,362	10,396,110	502,252	10,396,110	6,489,149	(3,906,961)	62%
Special Schools:							
AB-East	3,835,621	3,685,621	150,000	3,685,621	2,967,879	(717,743)	81%
AB-West	3,029,205	2,821,329	207,876	2,821,329	1,750,400	(1,070,929)	62%
Highpoint-East	2,333,500	1,841,146	492,354	1,841,146	1,667,165	(173,982)	91%
Fortis Academy	183,124	187,500	(4,376)	187,500	150,000	(37,500)	80%
Special Schools Administration	-	-	-	-	-	-	-
Technology Support Services	41,346	-	41,346	-	-	-	-
Total Customer Fees :	\$ 23,454,722	\$ 22,074,627	\$ 1,380,095	\$ 22,192,627	\$ 15,069,488	\$ (7,123,139)	68%

Note (1): *Historical Data compiled from ledgers for divisions merged: Teaching & Learning Center; Educator Certification & Advancement

OTHER	FY22						
	FY2023 Approved Budget	FY2022 Adopted Budget	Increase / Decrease between original budgets	Amended Budget	Actual to 4/30/22	Amount over/under	% Realized
Tax Revenues							
Property Tax Revenues-Current	27,658,745	25,783,250	1,875,495	25,783,250	24,998,860	(784,390)	97%
Property Tax Revenues-Del & P&I	165,000	315,000	(150,000)	315,000	82,804	(232,196)	26%
Total Tax Revenues	27,823,745	26,098,250	1,725,495	26,098,250	25,081,664	(1,016,586)	96%
Indirect Costs-Federal							
Indirect Costs-Local	2,348,098	2,790,440	(442,342)	2,790,440	1,172,022	(1,618,419)	42%
	727	-	727	-	727	727	100%
State Matching							
FSP-Compensation	448,000	370,000	78,000	370,000	122,399	(247,601)	1%
TEA Health Ins-Employees	-	-	-	-	248,508	248,508	100%
TRS Matching	3,250,000	3,250,000	-	3,250,000	-	(3,250,000)	0%
Total State Matching	3,698,000	3,620,000	78,000	3,620,000	370,907	(3,249,093)	10%
Other							
Investment Earnings	105,540	50,000	55,540	50,000	17,149	(32,852)	34%
Other Local Revenues	121,000	71,000	50,000	71,000	130,175	59,175	183%
Medicaid Adm Claim (MAC)	71,000	-	71,000	-	10,814	10,814	100%
Transfers In	5,148,872	4,384,412	764,460	4,364,271	2,589,690	(1,774,581)	59%
Total Other Revenues	5,446,412	4,505,412	941,000	4,485,271	2,747,828	(1,737,444)	61%
Total Estimated Revenues	\$ 39,316,982	\$ 37,014,102	\$ 2,302,880	\$ 36,993,961	\$ 29,373,147	\$ (7,620,814)	79%
Total Customer Fees	23,454,722	22,074,627	1,380,095	22,192,627	15,069,488	(7,123,139)	
Total Est. Rev. & Other Resources:	\$ 62,771,704	\$ 59,088,729	\$ 3,682,975	\$ 59,186,588	\$ 44,442,636	\$ (14,743,953)	

Assumptions:

The Department used the following assumptions in estimating values:

- 98% collection rate for tax revenues was used. The nominal tax rate estimated for the projections was (\$0.004990) for fiscal year 2022-2023. The actual rate used for fiscal year 2021-2022 was (\$0.004990). The tax rate approved by the Board of Trustees for fiscal year 2022-2023 was (\$0.004900).
- Local revenue and grants are submitted by divisions.
- Indirect Costs: Based on Fiscal Year 2022 Grants.

SPECIAL REVENUE FUNDS

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

SPECIAL REVENUE FUNDS

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

Adult Basic Education (ABE) Program

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

- Federal ABE Regular

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

For the Fiscal Year ended August 31, 2018 through August 31, 2028

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Adopted	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Revenues											
Local Sources	\$ 4,765,565	\$ 5,291,334	\$ 5,459,086	\$ 6,196,485	\$ 9,845,204	\$ 8,743,505	\$ 8,918,375	\$ 9,096,743	\$ 9,278,677	\$ 9,464,251	\$ 9,653,536
State Sources	1,458,159	-	-	-	-	-	-	-	-	-	-
Federal Sources	23,359,736	23,805,632	22,590,782	23,682,529	50,339,353	36,465,268	37,194,573	37,938,465	38,697,234	39,471,179	40,260,602
Total Revenues	29,583,460	29,096,967	28,049,868	29,879,014	60,184,557	45,208,773	\$ 46,112,948	\$ 47,035,207	\$ 47,975,912	\$ 48,935,430	\$ 49,914,138
Expenditures											
Adult Education Program	4,794,998	4,079,608	4,265,918	3,773,612	8,717,781	3,881,108	3,958,730	4,037,905	4,118,663	4,201,036	4,285,057
Center for Safe and Secure Schools	-	85,959	118,002	201,017	454,024	58,844	60,021	61,221	62,446	63,695	64,969
Center for Educator Success (1)	6,475	40,209	17,000	20,100	129,540	50,000	-	-	-	-	-
Client Engagement	-	-	-	15,365	-	-	-	-	-	-	-
Communications	-	-	-	44,508	-	-	-	-	-	-	-
Center for After School Enrichment (CASE)	6,743,752	6,255,516	5,681,616	6,991,055	8,835,069	7,358,832	7,506,009	7,656,129	7,809,251	7,965,436	8,124,745
Star Re-Imagined Program - Several divisions	-	-	-	-	169,305	-	-	-	-	-	-
Head Start (Early Head Start) (2)	18,955,702	19,289,995	19,243,107	19,785,503	43,193,030	34,910,776	35,608,992	36,321,171	37,047,595	37,788,547	38,544,318
Human Resources	-	-	-	23,940	-	-	-	-	-	-	-
Records Management	-	-	-	13,995	-	-	-	-	-	-	-
Research & Evaluation	-	-	-	44,849	16,233	-	-	-	-	-	-
School Based Therapy Services	-	-	-	14,732	24,756	-	-	-	-	-	-
Special Schools Administration	-	-	-	-	20,000	-	-	-	-	-	-
Special Schools (ABS/Fortis/Highpoint)	435	4,897	3,990	37,372	48,553	-	-	-	-	-	-
Technology Support Services	-	-	-	56,316	-	-	-	-	-	-	-
Texas Virtual Schools Network (TxVSN)	201,885	-	-	-	-	-	-	-	-	-	-
Total Expenditures:	30,703,247	29,756,184	29,329,635	31,022,364	61,608,291	46,259,560	\$ 47,133,751	\$ 48,076,426	\$ 49,037,955	\$ 50,018,714	\$ 51,019,088
Excess (Deficiency) of Revenues											
Over/(Under) Expenditures	(1,119,787)	(659,217)	(1,279,766)	(1,143,350)	(1,423,734)	(1,050,787)	(1,020,803)	(1,041,219)	(1,062,043)	(1,083,284)	(1,104,950)
Other Financing Sources											
Transfers In	1,119,787	680,475	1,279,766	1,143,350	1,423,734	1,050,787	1,020,803	1,041,219	1,062,043	1,083,284	1,104,950
Total Other Financing Sources (Uses):	1,119,787	680,475	1,279,766	1,143,350	1,423,734	1,050,787	1,020,803	1,041,219	1,062,043	1,083,284	1,104,950
Net Change in Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Fund Balance-Beginning	-	-	-	-	-	-	-	-	-	-	-
Fund Balance-Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(1) Historical data compiled from ledgers for divisions merged: Teaching & Learning Center; Educator Certification & Advancement

(2) There is an overlap in grant years and the Head Start Fund includes a total of both grant awards. The 12 month calendar year Head Start grant is approximately \$38 million.

Harris County Department of Education

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

For the Fiscal Year ended August 31, 2018 through August 31, 2028

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Adopted	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Revenues											
Local Sources	\$ 4,765,565	\$ 5,291,334	\$ 5,371,550	\$ 6,196,485	\$ 9,845,204	\$ 8,743,505	\$ 8,918,375	\$ 9,096,743	\$ 9,278,677	\$ 9,464,251	\$ 9,653,536
State Sources	1,458,159	-	1,021,128	-	-	-	-	-	-	-	-
Federal Sources	23,359,736	23,805,632	33,763,800	23,682,529	50,339,353	36,465,268	37,194,573	37,938,465	38,697,234	39,471,179	40,260,602
Total Revenues	29,583,460	29,096,967	40,156,478	29,879,014	60,184,557	\$ 45,208,773	\$ 46,112,948	\$ 47,035,207	\$ 47,975,912	\$ 48,935,430	\$ 49,914,138
Expenditures											
Expenditures by Object											
6100 - Payroll Costs	15,519,422	15,956,978	19,181,510	16,347,676	25,759,482	20,433,697	20,842,371	21,259,218	21,684,403	22,118,091	22,560,453
6200 - Contracted Services	8,914,161	6,759,409	7,840,632	7,477,986	10,234,578	8,289,956	8,455,755	8,624,870	8,797,368	8,973,315	9,152,781
6300 - Supplies and Materials	1,547,121	1,539,502	8,481,424	1,592,383	8,659,052	3,004,319	3,064,405	3,125,693	3,188,207	3,251,972	3,317,011
6400 - Misc. Operating Costs	4,665,214	5,273,282	5,977,528	5,263,051	6,750,896	7,014,881	7,155,179	7,298,282	7,444,248	7,593,133	7,744,995
6600 - Capital Outlay	57,329	248,270	76,171	341,268	10,204,283	7,516,707	7,667,041	7,820,382	7,976,790	8,136,325	8,299,052
Total Expenditures:	30,703,247	29,777,441	41,557,265	31,022,364	61,608,291	\$ 46,259,560	\$ 47,184,751	\$ 48,128,446	\$ 49,091,015	\$ 50,072,835	\$ 51,074,292
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(1,119,787)	(680,475)	(1,400,787)	(1,143,350)	(1,423,734)	(1,050,787)	(1,071,803)	(1,093,239)	(1,115,104)	(1,137,406)	(1,160,154)
Other Financing Sources											
Transfers In	1,119,787	680,475	1,400,787	1,143,350	1,423,734	1,050,787	1,071,803	1,093,239	1,115,104	1,137,406	1,160,154
Total Other Financing Sources (Uses):	1,119,787	680,475	1,400,787	1,143,350	1,423,734	1,050,787	1,071,803	1,093,239	1,115,104	1,137,406	1,160,154
Net Change in Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Fund Balance-Beginning	-	-	-	-	-	-	-	-	-	-	-
Fund Balance-Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Harris County Department of Education

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

For the Fiscal Year ending August 31, 2023

	Head Start & Early Head Start			CASE				Other				Total Special Revenue Funds
	Federal Head Start	Federal Head Start Training Funds	Local Head Start	Federal Partnership After School	Local Houston Endowment	City Houston / County Connections	Federal 21st Century Cycle X & XI	Federal ABE Regular	Local Adult Educator	Stop School Violence	DCF - EPP	
Revenues												
Local Sources	\$ -	\$ -	\$ 5,976,488	\$ -	\$ 400,000	\$ 790,909	\$ -	\$ -	\$ 1,108	\$ 50,000	\$ 50,000	7,268,505
State Sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal Sources	28,309,288	125,000	-	2,461,386	-	-	3,155,750	3,880,000	-	8,844	-	37,940,268
Total Revenues	28,309,288	125,000	5,976,488	2,461,386	400,000	790,909	3,155,750	3,880,000	1,108	58,844	50,000	45,208,773
Expenditures												
Adult Education Program	-	-	-	-	-	-	-	3,880,000	1,108	-	-	3,881,108
Center for Educator Success*	-	-	-	-	-	-	-	-	-	-	50,000	50,000
Center for After School Enrichment (CASE)	-	-	-	3,012,173	400,000	790,909	3,155,750	-	-	-	-	7,358,832
Head Start (Early Head Start)	28,809,288	125,000	5,976,488	-	-	-	-	-	-	-	-	34,910,776
Center for Safe and Secure Schools	-	-	-	-	-	-	-	-	-	58,844	-	58,844
Total Expenditures:	28,809,288	125,000	5,976,488	3,012,173	400,000	790,909	3,155,750	3,880,000	1,108	58,844	50,000	46,259,560
Excess (Deficiency) of Revenues												
Over/(Under) Expenditures	(500,000)	-	-	(550,787)	-	-	-	-	-	-	-	(1,050,787)
Other Financing Sources												
Transfers In	500,000	-	-	550,787	-	-	-	-	-	-	-	1,050,787
Total Other Financing Sources (Uses):	500,000	-	-	550,787	-	-	-	-	-	-	-	1,050,787
Net Change in Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance-Beginning	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance-Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Formerly known as Educator Certification & Advancement

DEBT SERVICE FUND

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

TAX AUTHORITY

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

DEBT MANAGEMENT POLICIES

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

Type of Debt

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

Method of Sale

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

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

Currently, the Department has approximately \$46 million in debt of which \$31,970,000 is mid-term debt in the form of Public Facilities Corporation Series 2014, 2015, 2016 and 2020 (PFC) and \$14,186,429 in Qualified Zone Academy Bonds (QZAB) and Maintenance Notes 2020 as of August 31st, 2022. All of these debt payments are paid by fee for services and available maintenance and operations taxes in the general fund.

Federal Requirements

The Department complies with arbitrage rebate and other federal requirements.

Bond Ratings

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

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

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

LEGAL DEBT MARGIN

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

Assessed Valuation of 2022 Tax Roll (1) (\$000)	\$584,384,776
Debt Limit - 10 Percent of Assessed Valuation (2)	58,438,478
Less:	
General Obligation Bonds Outstanding at Aug. 31, 2022	\$46,286,428
Amount Available in Debt Service Fund Bal. at Aug. 31, 2022	<u>1,338,670</u>
Applicable Debt	<u>\$44,947,758</u>
Legal Debt Margin at Aug. 31, 2022	<u><u>\$13,490,720</u></u>

Notes:

(1) For conservative calculations, using total uncertified taxable value received from Harris County Appraisal District on 7/25/22 due to high volume of values under protest.

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

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

LONG TERM DEBT PAYMENT REQUIREMENTS

On February 2014, January 2015, and August 2016 Harris County Department of Education Public Facility Corporation issued lease revenue bonds, Series 2014, 2015, 2016 and 2020. Debt Service requirements of general obligation bonds are payable solely from future revenues consisting of school contracts. Effective interest rates range from 1.68% to 5.0%.

**Public Facilities Corporation
Annual Debt Service Requirements**

Date	Principal	Interest	Total Annual D/S
8/31/2023	\$ 2,055,000.00	\$ 1,082,540.50	\$ 3,137,540.50
8/31/2024	1,450,000.00	1,036,174.50	2,486,174.50
8/31/2025	1,480,000.00	987,160.50	2,467,160.50
8/31/2026	1,525,000.00	936,603.50	2,461,603.50
8/31/2027	880,000.00	888,762.50	1,768,762.50
8/31/2028	930,000.00	843,512.50	1,773,512.50
8/31/2029	930,000.00	797,012.50	1,727,012.50
8/31/2030	970,000.00	749,512.50	1,719,512.50
8/31/2031	1,005,000.00	705,162.50	1,710,162.50
8/31/2032	1,040,000.00	664,262.50	1,704,262.50
8/31/2033	1,080,000.00	621,862.50	1,701,862.50
8/31/2034	1,125,000.00	577,762.50	1,702,762.50
8/31/2035	1,160,000.00	543,662.50	1,703,662.50
8/31/2036	1,190,000.00	520,162.50	1,710,162.50
8/31/2037	1,240,000.00	489,662.50	1,729,662.50
8/31/2038	1,265,000.00	452,087.50	1,717,087.50
8/31/2039	1,310,000.00	413,462.50	1,723,462.50
8/31/2040	1,345,000.00	378,681.25	1,723,681.25
8/31/2041	2,060,000.00	340,375.00	2,400,375.00
8/31/2042	2,115,000.00	274,900.00	2,389,900.00
8/31/2043	1,860,000.00	195,400.00	2,055,400.00
8/31/2044	1,940,000.00	119,400.00	2,059,400.00
8/31/2045	2,015,000.00	40,300.00	2,055,300.00
Total	\$ 31,970,000.00	\$ 13,658,422.75	\$ 45,628,422.75

In April 2009, Harris County Department of Education issued Qualified Zone Academy Bonds, series 2009A and 2009B. The QZAB program allows school districts to obtain interest-free financing for the purpose of establishing ‘qualified zone academies’. The QZAB are set up to deposit annual payments in the amount of \$451,428.57 in order to pay the debt by FY2024. Below are the payment requirements for the QZAB bonds. During 2020, Harris County Department of Education issued Maintenance Bonds for \$13,865,000 to finance the 2021 Capital improvement Plan that included a renovation plan of the Conference Center and Main offices on Irvington.

Maintenance Tax Qualified Zone Academy Bonds, Series 2009A

Date	Principal	Interest	Total Annual D/S
8/31/2023	\$ 451,428.57	\$ 508,800.00	\$ 960,228.57
8/31/2024	-	508,800.00	508,800.00
8/31/2025	-	508,800.00	508,800.00
8/31/2026	-	508,800.00	508,800.00
8/31/2027	720,000.00	490,800.00	1,210,800.00
8/31/2028	750,000.00	454,050.00	1,204,050.00
8/31/2029	830,000.00	414,550.00	1,244,550.00
8/31/2030	880,000.00	371,800.00	1,251,800.00
8/31/2031	930,000.00	331,200.00	1,261,200.00
8/31/2032	975,000.00	293,100.00	1,268,100.00
8/31/2033	1,020,000.00	253,200.00	1,273,200.00
8/31/2034	1,055,000.00	216,975.00	1,271,975.00
8/31/2035	1,085,000.00	184,875.00	1,269,875.00
8/31/2036	1,115,000.00	151,875.00	1,266,875.00
8/31/2037	1,075,000.00	119,025.00	1,194,025.00
8/31/2038	1,110,000.00	86,250.00	1,196,250.00
8/31/2039	1,145,000.00	52,425.00	1,197,425.00
8/31/2040	1,175,000.00	17,625.00	1,192,625.00
Total	\$ 14,316,428.57	\$ 5,472,950.00	\$ 19,789,378.57

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

The Department prepared a needs assessment the 2021 Capital Improvement Plan Phase One which includes the following projects:

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

Consistent with prior capital project financings by the Department, the bonds will be issued by the PFC and secured by lease payments from the Department. The lease payments from the Department securing the bonds will be paid for over a period of 20 years, after which such lease payments will cease, and ownership of the project will transfer from the PFC and fully vest in the Department.

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

Year Ended August 31	Principal and Interest			Governmental Funds Expenditures	Ratio of Bonded Debt & Expenditures to Governmental Expenditures
	Bonds & Notes Payable Expenditures	Capital Acquisition Program	Total Debt Expenditures		
2022	\$ 4,786,773	-	4,786,773	\$ 94,270,355	5.08%
2021	4,000,255	-	4,000,255	89,639,976	4.46%
2020	2,917,610	-	2,917,610	90,182,962	3.24%
2019	3,149,496	-	3,149,496	82,995,395	3.79%
2018	3,144,592	-	3,144,592	79,368,338	3.96%
2017	3,133,732	-	3,133,732	76,879,551	4.08%
2016	2,408,200	-	2,408,200	72,783,901	3.31%
2015	2,438,478	-	2,438,478	78,145,010	3.12%
2014	2,568,163	-	2,568,163	75,858,286	3.39%
2013	2,652,897	-	2,652,897	83,597,445	3.17%

Note: 2022 Expenditures are estimated until audited figures are available.

**Harris County Department of Education
 Combined Statement of Revenues and Expenditures - Debt Service Funds
 For the Fiscal Years August 31, 2019 through August 31, 2027**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Adopted	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Revenues									
Local Sources	\$ -	\$ -	\$ -	\$ 772,005	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ 772,005	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures by Function									
Debt Service-PFC	\$ 2,458,368	\$ 2,466,182	\$ 3,548,827	\$ 3,830,320	\$ 3,137,541	\$ 2,486,175	\$ 2,467,161	\$ 2,461,604	\$ 1,768,763
Debt Service-QZAB & Maint	691,129	451,429	451,429	960,229	960,229	508,800	508,800	508,800	1,210,800
Total Expenditures	\$ 3,149,497	\$ 2,917,611	\$ 4,000,255	\$ 4,790,549	\$ 4,097,770	\$ 2,994,975	\$ 2,975,961	\$ 2,970,404	\$ 2,979,563
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(3,149,497)	(2,917,611)	(4,000,255)	(4,018,544)	(4,097,770)	(2,994,975)	(2,975,961)	(2,970,404)	(2,979,563)
Other Financing Sources (Uses)									
Transfers from G/F - PFC	2,458,368	2,466,182	6,048,827	2,405,785	2,959,100	2,286,175	2,467,161	2,461,604	1,768,763
Transfers from G/F - (QZAB)	691,129	451,429	451,429	451,429	-	508,800	508,800	508,800	1,210,800
(Uses)	3,149,497	2,917,611	6,500,255	2,857,214	2,959,100	2,794,975	2,975,961	2,970,404	2,979,563
Projected Fund Balance Beg.	-	-	-	2,500,000	1,338,670	200,000	(0)	(0)	(0)
Projected Fund Balance End.	\$ -	\$ -	\$ 2,500,000	\$ 1,338,670	\$ 200,000	\$ (0)	\$ (0)	\$ (0)	\$ (0)

- (1) HCDE does not have a tax rate for debt service. A transfer is made from the Maintenance & Operations (General Fund) tax reserve to fund the required debt service payment.
- (2) Forecasted values do not include estimated payments for bonds not yet sold.
- (3) Impact of future budgets beyond this graph proportionally retain the same budget impacts as the forecasted years.

CAPITAL PROJECTS FUND (PFC)

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

FUNDING SOURCES OF CAPITAL PROJECTS

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

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

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

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

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

Capital Expenditures - Pay as you go Plan

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

Capital Expenditures – Impact to General Fund

In the past, the PFC has funded various projects through the PFC Fund using Maintenance Tax Notes supported by maintenance and operations taxes of the General Fund, including the bonds issued in FY17. Replacements schedules for Facility and Technology items are reviewed every fiscal year and

necessary items are added to the budget. Ongoing maintenance or periodic updates are reviewed on a yearly basis and budgeted as needed.

The Department issued Harris County Department of Education Public Facilities Corporation Lease Revenue Bonds, Series 2016 in the amount of \$7 million during August 2016 and funds were collected during November 2016. A Board Feasibility Subcommittee was created, and the evaluation of the construction has been under the supervision of the subcommittee. During fiscal year 2017-2018 the construction had some delays related to Property Owners Association for the new location (AB West School); HCDE PFC obtained the permission from the Property Owners Association to build the School without the current restrictions. Construction was finished during fiscal year 2019-2020.

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

For fiscal year 2022-2023, the Department prepared a needs assessment for the ongoing Capital Improvement Plan Phase One. Due to increased materials costs, these projects have had adjustments to their expected overall cost:

1. A new AB East Campus – This is a 43,605 square foot facility to meet special education students. AB East continues to attract additional students, and it is projected that the facility will be at capacity. The projected budget is reduced by \$3.6 million to \$14,199,319.
2. A new High Point East Campus for Middle School. This school needs additional space to meet the needs of students sent by the district for an alternative campus. This is a 13,750 square foot facility, and the projected budget had increased by \$420,035 to \$8,336,680.
3. A new Adult Ed Center is under construction to replace the former facility on Irvington Blvd. This is a new 40,500 square foot building that will be used to offer adult education classes and workforce development programs. The projected budget is increased by \$3.1 million to \$20,055,642. A \$1,500,000 plan is also projected to renovate an adjacent Adult Ed building.
4. The Irvington Building is over 25 years old, and it is scheduled for a renovation. The projected renovation is expected to cost \$11,277,361. And the square-footage to be renovated is 60,000.

The total project cost for the Capital Improvement Plan is \$53,869,002, of which \$6,425,000 will come from the general fund balance, and \$47M will be financed through the sale of bonds issued through the HCDE PFC and maintenance note financing the renovation. Please see below the effect of new construction in operating costs for HCDE:

Future Projected NEW Operating Costs for CIP Phase One

AB East costs	Increase in insurance costs due to increased value of \$12M \$100,000 Operating Costs Increase in Utilities \$200,000 Operating Costs Increase in maintenance Costs \$100,000	FY 24	\$400,000
Adult Ed costs	Increase in insurance costs due to increased value of \$16M \$150,000 Operating Costs Increase in Utilities \$200,000 Operating Costs Increase in maintenance Costs \$100,000	FY 24	\$450,000
HP East costs	Increase in insurance costs due to increased value of \$16M \$150,000 Operating Costs Increase in Utilities \$200,000 Operating Costs Increase in maintenance Costs \$100,000	FY 24	\$325,000
Irvington costs	Increase in insurance costs due to increased value of \$12M \$100,000 Operating Costs Increase in Utilities \$0 Operating Costs Increase in maintenance Costs \$0	FY 25	\$100,000

Within fiscal year 2022-2023, HCDE is scheduled to begin a joint project with Harris County and start construction on a 10,000 square foot Equine Therapy Center in Barrett Station. Anticipated cost of this new project is estimated at \$1 0 million, with \$5 million of support pledged from the County. Please see below the effect of the Equine Therapy Center in operating costs for HCDE:

Future Projected NEW Operating Costs for CIP Phase Two

Equine costs	Increase in insurance costs due to increased value of \$6M \$50,000	
	Operating Costs Increase in Utilities \$200,000	
	Operating Costs Increase in maintenance Costs \$100,000	
	Payroll and Other Costs \$500,000	
		FY 24 \$850,000

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

**Harris County Department of Education
Consolidated Summary of Capital Expenditures - All Funds
For The Fiscal Year Ended August 31, 2023**

	Governmental Funds				Total
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Estimated Revenues					
Transfers In / (Out)	\$ (855,000)	\$ -	\$ -	\$ 855,000	\$ -
Revenue Sources	-	-	-	-	-
Total Expenditures:	(855,000)	-	-	855,000	-
Expenditures					
Technology Replacement Assets	-	-	-	355,000	355,000
Fortis Roof Replacement	-	-	-	500,000	500,000
AB East Campus	-	-	-	5,753,487	5,753,487
Adult Ed New Center	-	-	-	13,432,919	13,432,919
Irvington Building Renovations	-	-	-	9,157,751	9,157,751
HP East New Campus for Middle School	-	-	-	7,122,603	7,122,603
Maintenance Projects, Several Locations	-	-	-	7,289,955	7,289,955
Total Expenditures:	-	-	-	43,611,715	43,611,715
Projected Balance Beginning	\$ 855,000	\$ -	\$ -	\$ 43,021,000	\$ 43,876,000
Projected Balance Ending	\$ -	\$ -	\$ -	\$ 264,285	\$ 264,285

The above projects are planned as partially funded from fund balance appropriations, and the issuance of bonds and maintenance notes.

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

Harris County Department of Education

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

For the Fiscal Years ended August 31, 2019 through August 31, 2026

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Adopted	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Revenues								
Local Sources	\$ 2,239,776	\$ 2,134,873	\$ 53,642,120	\$ 3,119,704	\$ 855,000	\$ 17,000,000	\$ -	\$ -
Total Revenues	2,239,776	2,134,873	53,642,120	3,119,704	855,000	17,000,000	-	-
Expenditures by Function								
6100 - Payroll Costs	-	73,530	229,886	190,432	-	204,897	72,546	-
6200 - Contracted Services	21,199	340,004	2,053,168	1,027,570	40,016,000	1,105,627	391,460	-
6300 - Supplies and Materials	14,960	177,639	142,410	82,972	700,000	89,275	31,609	-
6400 - Misc. Operating Costs	13,229	74,259	96,473	25,174	-	27,086	9,590	-
6500 - Debt Service Costs	-	-	650,328	772,005	-	830,648	294,100	-
6600 - Capital Outlay	2,808,772	9,129,918	1,484,346	9,051,004	2,895,715	9,738,535	3,448,041	-
8900 - Transfers Out	874	-	174,000	700,705	-	753,932	266,938	-
Total Expenditures	2,859,034	9,795,350	4,830,611	11,849,862	43,611,715	12,750,000	4,514,285	-
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(619,258)	(7,660,477)	48,811,508	(8,730,158)	(42,756,715)	4,250,000	(4,514,285)	-
Other Financing Sources (Uses)								
Transfers Out to Debt Service	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change to Fund Balance	(619,258)	(7,660,477)	48,811,508	(8,730,158)	(42,756,715)	4,250,000	(4,514,285)	-
Projected Fund Balance-Beginning	11,219,385	10,600,127	2,939,650	51,751,158	43,021,000	264,285	4,514,285	-
Projected Fund Balance-Ending	\$ 10,600,127	\$ 2,939,650	\$ 51,751,158	\$ 43,021,000	\$ 264,285	\$ 4,514,285	\$ -	\$ -

- (1) HCDE does not have a tax rate for debt service. A transfer is made from the Maintenance & Operations (General Fund) tax reserve to fund the required debt service payment.
- (2) Remaining funds in the PFC are in reserve for the repayment of PFC outstanding bonds.
- (3) Fiscal Year 2021-2022 Amended numbers adjusted to reflect proper allocation of actual construction.
- (4) **Forecast:** Given rising costs impacting all projects, 17 million in new bonds will be sought to finance Equine Center & Irvington projects. Estimated 75% completion in FY24, allocation via amended budget FY22. Fund will be fully used by FY25

INTERNAL SERVICE FUND

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

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

Harris County Department of Education

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Fund
For the Fiscal Year ended August 31, 2018 through August 31, 2027

Workers Compensation Fund

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Adopted	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Operating Revenues										
Inter-Departmental Revenues	\$ 313,094	\$ 252,082	\$ 285,540	\$ 351,027	\$ 415,000	\$ 415,000	\$ 427,450	\$ 440,274	\$ 453,482	\$ 467,086
Total Operating Revenues	\$ 313,094	\$ 252,082	\$ 285,540	\$ 351,027	\$ 415,000	\$ 415,000	\$ 427,450	\$ 440,274	\$ 453,482	\$ 467,086
Operating Expenses										
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-
Miscellaneous Operating Costs	291,926	242,666	388,885	322,522	415,000	415,000	427,450	440,274	453,482	467,086
Total Operating Expenses	\$ 291,926	\$ 242,666	\$ 388,885	\$ 322,522	\$ 415,000	\$ 415,000	\$ 427,450	\$ 440,274	\$ 453,482	\$ 467,086
Change in Net Assets	21,168	9,416	(103,345)	28,504	-	-	-	-	-	-
(1) Fund Balance Beginning	1,431,239	1,452,407	1,461,822	1,358,477	1,386,982	1,386,982	1,386,982	1,386,982	1,386,982	1,386,982
Ending	\$ 1,452,407	\$ 1,461,822	\$ 1,358,477	\$ 1,386,982	\$ 1,386,982	\$ 1,386,982	\$ 1,386,982	\$ 1,386,982	\$ 1,386,982	\$ 1,386,982

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

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

Harris County Department of Education
 Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Fund
 For the Fiscal Year ended August 31, 2018 through August 31, 2027

Facilities Support Services

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Adopted	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Operating Revenues										
Inter-Departmental Revenues	\$ 4,870,171	\$ 5,106,154	\$ 4,957,533	\$ 5,603,310	\$ 5,918,339	\$ 6,064,292	\$ 7,446,221	\$ 7,669,607	\$ 7,899,696	\$ 8,136,686
Total Operating Revenues	\$ 4,870,171	\$ 5,106,154	\$ 4,957,533	\$ 5,603,310	\$ 5,918,339	\$ 6,064,292	\$ 7,446,221	\$ 7,669,607	\$ 7,899,696	\$ 8,136,686
Operating Expenses										
Payroll	\$ 2,437,533	\$ 2,464,963	\$ 2,631,243	\$ 2,762,315	\$ 2,934,239	\$ 2,983,712	\$ 3,663,639	\$ 3,773,548	\$ 3,886,755	\$ 4,003,358
Contracted Services	1,551,261	1,696,517	1,505,221	1,870,777	1,988,626	2,057,780	\$ 2,526,706	2,602,507	2,680,583	2,761,000
Supplies and Materials	427,287	441,045	271,733	307,357	276,502	302,300	\$ 371,188	382,324	393,793	405,607
Miscellaneous Operating Costs	454,090	471,865	539,728	662,861	718,972	720,500	\$ 884,687	911,228	938,565	966,722
Capital Outlay	-	31,764	9,608	-	-	-	-	-	-	-
Total Operating Expenses	\$ 4,870,171	\$ 5,106,154	\$ 4,957,533	\$ 5,603,310	\$ 5,918,339	\$ 6,064,292	\$ 7,446,221	\$ 7,669,607	\$ 7,899,696	\$ 8,136,686
Change in Net Assets	-	-	-	-	-	-	-	-	-	-
Total Net Assets -Beginning	-	-	-	-	-	-	-	-	-	-
Projected Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: \$1.2m anticipated increase in utilities & maintenance costs across four new campuses beginning fiscal year 2023-2024, allocated pro-rata across categories, in addition to 3% standard assumption

OVERVIEW OF DIVISIONS

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

Fiscal year 2022-2023 is the twelfth year since the department implemented performance-based budgeting. The budget process is linked to the Accountability System in that all the performance objectives and financial measures are made part of the annual budget process. The HCDE goals that were developed in the Strategic Planning Process are also part of the annual budget process. Furthermore, objectives are reviewed and each division is required to develop a SWOT (Strengths, Weaknesses, Opportunities and Threats) Analysis for their division prior to projecting and requesting funding.

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

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

- Program narrative by Division & Budget Manager (BM)
- Division Goals
- Division 2022-2023 Accountability Objectives
- Prior Year Highlights
- HCDE Goals
- Personnel Allocations for the last three years
- Expenditures by Object for the last three years
- Performance Measures for the last three years

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

- Actual figures for three Fiscal Years: 2016-17, to 2020-21
- Projected Budget figures for Fiscal Year 2021-22
- Approved Budget Figures for Fiscal Year 2022-23

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

1. For Divisions that operate based on receiving revenue due to rendering of services, or receiving grants, a five-year performance indicator (Local, Federal and State revenues divided by total expenditures) is calculated to show the historical use of resources. In this case, as an example, if a Division has a Performance Ratio of 90%, it indicates that 90% of the revenue comes from external sources such as local fees, or grants from local, state or federal entities. 10% of the revenues to support its operation comes from local property taxes.
2. For Divisions that operate to provide internal support to other divisions and/or as administrative by nature a five-year Sustainability indicator (Local Property Taxes divided by Total Expenditures) is calculated to show the historical use of resources. A Sustainability Ratio of 90% for these Divisions would represent that 90% of the revenues to support the Division come from the local taxes collected by HCDE, and 10% of the revenues come from other sources such as fees or seminars or third-party donations.

**Board of Trustees
010**

Program Narrative FY 2022-2023

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

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

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

The HCDE Accountability System examines 4 constructs or objective categories:

- Service Delivery
- Client Satisfaction
- Outcome effectiveness
- Financial efficiency

Department Goals

Harris County Department of Education will:

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 and high-quality staff

HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
X	X	X	X	X

General Operating Fund Expenditures by Object

	2020/21	2021/22	2022/23
	Actual	Projected	Budget
Payroll	57,525	57,525	64,975
Contracted Services	30,300	30,300	32,012
Supplies & Materials	27,450	30,950	24,238
Other Operating Expenses	57,930	54,430	59,430
Capital Outlay	-	-	-
Facility Charges	24,938	25,510	26,460
Total Budget	198,143	198,715	207,115

Personnel Allocations

Position	20/21	21/22	22/23
Executive Assistant	1	1	1
Total Personnel	1	1	1

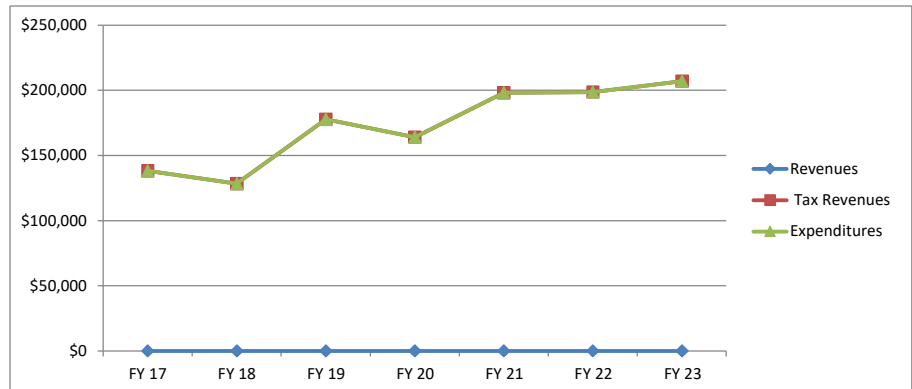
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Board of Trustees

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	\$ 138,343	\$ 128,396	\$ 177,758	\$ 164,109	\$ 198,143	\$ 198,715	\$ 207,115
Total REVENUES:	138,343	128,396	177,758	164,109	198,143	198,715	207,115

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	37,049	18,310	47,875	55,992	57,525	57,525	64,975
6200 - Contracted Services	44,430	49,506	67,771	53,865	30,300	30,300	32,012
6300 - Supplies & Materials	18,838	21,045	17,805	19,223	27,450	30,950	24,238
6400 - Other Operating Costs	18,670	19,520	20,141	11,762	57,930	54,430	59,430
	118,987	108,381	153,592	140,842	173,205	173,205	180,655
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	19,335	20,015	24,166	23,268	24,938	25,510	26,460
Total EXPENDITURES:	\$ 138,322	\$ 128,396	\$ 177,758	\$ 164,110	\$ 198,143	\$ 198,715	\$ 207,115

Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%



**Superintendent's Office
001**

Program Narrative FY 2022-2023

The Superintendent's office is responsible for the coordination of the overall administration of the Department.

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

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

Examines 5 constructs or objective categories:

- Service Delivery
- Client Satisfaction
- Compliance
- Outcome effectiveness
- Financial efficiency

Department 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 and high-quality staff

HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
X	X	X	X	X

General Operating Fund Expenditures by Object

	2020/21	2021/22	2022/23
	Actual	Projected	Budget
Payroll	480,961	517,122	595,730
Contracted Services	47,043	87,257	48,207
Supplies & Materials	8,793	12,770	11,970
Other Operating Expenses	15,102	39,964	41,814
Capital Outlay	-	-	-
Facility Charges	7,028	12,344	13,097
Total Budget	558,927	669,457	710,818

Personnel Allocations

Position	20/21	21/22	22/23
Superintendent	1	1	1
Executive Assistant	1	1	1
Total Personnel	2	2	2

HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

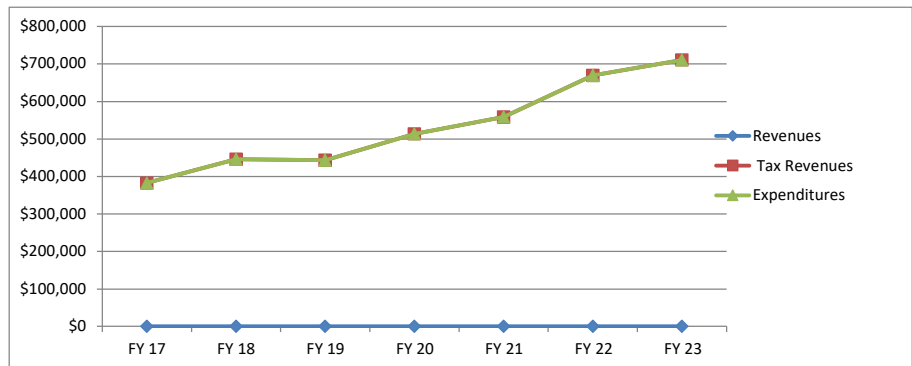
Superintendent's Office

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	\$ 382,543	\$ 445,967	\$ 443,458	\$ 513,513	\$ 558,927	\$ 669,457	\$ 710,818
Total REVENUES:	382,543	445,967	443,458	513,513	558,927	669,457	710,818

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	320,314	341,339	390,864	423,843	480,961	517,122	595,730
6200 - Contracted Services	26,148	70,363	16,154	53,798	47,043	87,257	48,207
6300 - Supplies & Materials	3,761	3,550	6,878	7,290	8,793	12,770	11,970
6400 - Other Operating Costs	17,966	16,049	14,396	21,282	15,102	39,964	41,814
	368,189	431,301	428,292	506,213	551,899	657,113	697,721
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	14,354	14,666	15,166	7,300	7,028	12,344	13,097
Total EXPENDITURES:	\$ 382,543	\$ 445,967	\$ 443,458	\$ 513,513	\$ 558,927	\$ 669,457	\$ 710,818

Sustainability Ratio
 Local Property Taxes / Expenditures

	100%	100%	100%	100%	100%	100%	100%
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**Assistant Superintendent – Education and Enrichment
012**

<p>Program Narrative</p> <p>HCDE Education and Enrichment partners with the educational entities and the community organizations of Harris County to provide the service, support, and solutions needed to help improve and/or enhance student achievement. Our suite of services and supports are data driven, researched based, affordable and designed with a laser-like focus on improving student achievement and improving schools at scale. We remain relentless about supporting our school districts so that the residents of Harris County have consistent access to rigorous, high-quality, equitable and diverse educational experiences.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective E&E will collaborate and strategize as a team, thinking outside the box and with a growth mindset, to address the complex needs of the various educational and community entities in Harris County. We believe that collectively, every challenge can be conquered.</p> <p>Client Satisfaction Objective E&E will use data and our Value Proposition to make informed decisions about how to effectively impact the lives of Harris Co residents as it pertains to education.</p>
<p>Division Goals</p> <p>Programs: 6 District improvement programs that show evidence of IMPACT</p> <p>Partnerships: 10 Latched Partnerships that are latched on at least 3 levels in order to infiltrate client or district partnerships</p>	<p>Outcomes Objective E&E will have a seat at the table with all education and community entities as strategic partners to support with planning, implementation and evaluation.</p> <p>Financial Objective E&E will be fiscally responsible, triangulating Budget and revenue goals, district needs, and program offerings.</p>

<p>HCDE Goals</p> <table border="1"> <tr> <td>Goal 1</td> <td>Goal 2</td> <td>Goal 3</td> <td>Goal 4</td> <td>Goal 5</td> </tr> <tr> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> </tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X	X	X	X	<p>General Operating Fund Expenditures by Object</p> <table border="1"> <tr> <td></td> <td align="center">2020/21</td> <td align="center">2021/22</td> <td align="center">2022/23</td> </tr> <tr> <td></td> <td align="center">Actual</td> <td align="center">Projected</td> <td align="center">Budget</td> </tr> <tr> <td>Payroll</td> <td align="right">268,423</td> <td align="right">271,417</td> <td align="right">300,735</td> </tr> <tr> <td>Contracted Services</td> <td align="right">1,580</td> <td align="right">3,254</td> <td align="right">1,394</td> </tr> <tr> <td>Supplies & Materials</td> <td align="right">6,824</td> <td align="right">5,265</td> <td align="right">4,306</td> </tr> <tr> <td>Other Operating Expenses</td> <td align="right">10,127</td> <td align="right">19,596</td> <td align="right">22,415</td> </tr> <tr> <td>Capital Outlay</td> <td align="center">-</td> <td align="center">-</td> <td align="center">-</td> </tr> <tr> <td>Facility Charges</td> <td align="right">5,962</td> <td align="right">6,382</td> <td align="right">6,619</td> </tr> <tr> <td>Total Budget</td> <td align="right">292,916</td> <td align="right">305,914</td> <td align="right">335,469</td> </tr> </table>		2020/21	2021/22	2022/23		Actual	Projected	Budget	Payroll	268,423	271,417	300,735	Contracted Services	1,580	3,254	1,394	Supplies & Materials	6,824	5,265	4,306	Other Operating Expenses	10,127	19,596	22,415	Capital Outlay	-	-	-	Facility Charges	5,962	6,382	6,619	Total Budget	292,916	305,914	335,469
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5																																											
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Position	20/21	21/22	22/23																																												
Assistant Superintendent	1	1	1																																												
Executive Assistant	1	1	1																																												
Total Personnel	2	2	2																																												

Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
% of divisions that met their service delivery objectives.	100%	100%	100%
% of divisions that met their client satisfaction objectives.	100%	100%	100%
% of divisions that met their outcomes objectives.	100%	100%	100%
% of divisions that met their financial effectiveness objectives.	100%	100%	100%

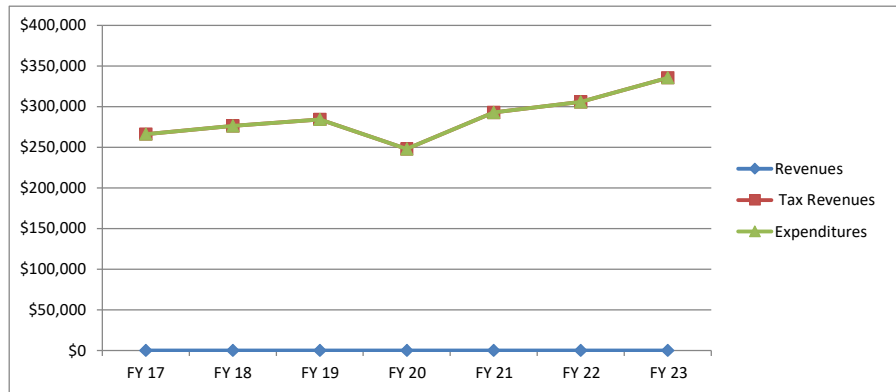
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Assistant Superintendent Education & Enrichment

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	\$ 266,334	\$ 276,140	284,388	\$ 248,001	\$ 292,916	\$ 305,914	\$ 335,469
Total REVENUES:	266,334	276,140	284,388	248,001	292,916	305,914	335,469

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	236,557	240,131	250,906	221,681	268,423	271,417	300,735
6200 - Contracted Services	1,357	2,039	1,965	724	1,580	3,254	1,394
6300 - Supplies & Materials	2,632	2,913	4,049	6,604	6,824	5,265	4,306
6400 - Other Operating Costs	20,334	23,918	21,423	13,171	10,127	19,596	22,415
	260,880	269,001	278,343	242,180	286,954	299,532	328,850
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	5,454	7,139	6,045	5,821	5,962	6,382	6,619
Total EXPENDITURES:	\$ 266,334	\$ 276,140	\$ 284,388	\$ 248,001	\$ 292,916	\$ 305,914	\$ 335,469

Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%



**Center for Safe & Secure Schools
005**

Program Narrative

The Center for Safe and Secure Schools was created in 1999 at the request of school district superintendents in Harris County. The mandate given was to support their efforts to create and maintain safe and secure learning environments where teachers could teach and students could learn. In the past core services has included the following:

- Provide campus and District facility safety audits
- Conduct National Incident Management System Certification Training
- Conduct Threat Assessment Training
- Conduct Intruder-ology Training

Last year the Center expanded its safety and security focus to include training that explores alternative options for out of school suspension such Restorative Discipline Practices and Positive Behavior Interventions and Support. The Center will continue to offer the foundational core services that that have been offered since its inception but will possibly do more outsourcing of the school safety audit core services.

Division 2022-2023 Objectives

Service Delivery Objective
The Center will make available emergency management/operations services to the twenty-five (25) core HCDE member school districts and at least five (5) non-member entities.

Client Satisfaction Objective
At least 90% of the Center's clients, including professional development participants, will be satisfied with services received in the areas of emergency management/operation and/or the expanded professional development offerings that focus on behavior management or modification.

Outcomes Objective
Seventy percent (70%) of responding participants will report an increase in their knowledge level in addressing behavior modification and transformation using restorative disciplinary practice strategies.

Financial Objective
The Center for Safe and Secure Schools will be 65% self-

Division Goals

- To provide professional development training around restorative discipline practices and alternative solutions training to address the equity issues in discipline practices in public schools
- Serve as a clearinghouse of safe school information and best practices with up-to date research based on information on creating and maintaining safe schools.
- Provide technical assistance to schools and school systems in auditing their efforts in maintaining safe and secure schools.
- Research and apply for additional funds from private and public agencies and foundations to fund its activities and for long-term sustainability and expansion.

Prior Year Highlights

Expanded and grew around the school culture and climate service area. Facilitated emergency operations management training, and provided internal and external training for members within Harris County.

HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
X	X	X	X	X

General Operating Fund Expenditures by Object

	2020/21	2021/22	2022/23
	Actual	Projected	Budget
Payroll	363,307	404,616	429,906
Contracted Services	125,819	96,779	149,350
Supplies & Materials	15,063	28,450	29,550
Other Operating Expenses	28,438	64,921	51,250
Capital Outlay	-	-	-
Facility Charges	13,984	14,968	15,525
Total Budget	546,610	609,734	675,581

Personnel Allocations

Position	20/21	21/22	22/23
Director	1	1	1
Safety School Specialist	1	1	1
Culture Specialist	2	1	1
Coordinator	0	1	1
Total Personnel	4	4	4

Performance Measures

CSSS will provide services to 25 HCDE Member school districts and 5 non-county and charter schools

CSSS will continue to provide emotional support training to improve the campus climate

Percentage of clients "satisfied" with all services received

65% of the Center's budget will be self-sustaining

	Actual 2020/21	Projected 2021/22	Projected 2022/23
CSSS will provide services to 25 HCDE Member school districts and 5 non-county and charter schools	90	90%	90%
CSSS will continue to provide emotional support training to improve the campus climate	50	50%	70%
Percentage of clients "satisfied" with all services received	100	90%	100%
65% of the Center's budget will be self-sustaining	71	63%	80%

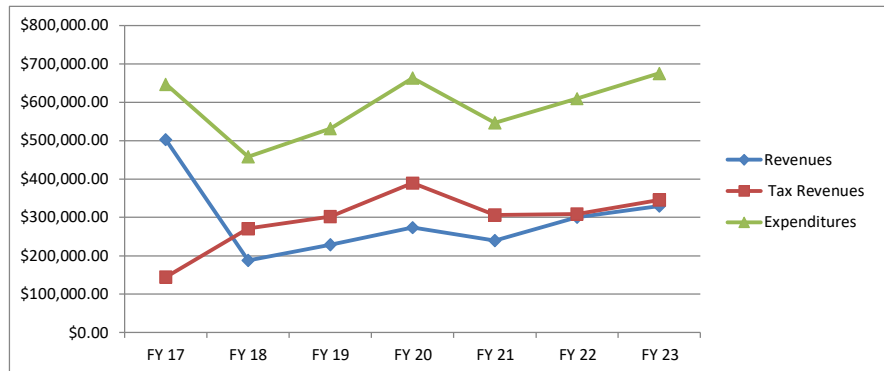
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Center Safe & Secure Schools

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 502,661	\$ 187,830	\$ 229,396	\$ 273,802	\$ 239,982	\$ 300,650	\$ 330,051
5740 - Local Revenue-Other	-	-	-	-	-	-	-
	502,661	187,830	229,396	273,802	239,982	300,650	330,051
REVENUES - Tax Revenues							
5710 - Local Property Taxes	144,432	270,679	302,502	389,396	306,628	309,084	345,530
Total REVENUES:	647,093	458,509	531,898	663,198	546,610	609,734	675,581

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	261,890	365,476	399,760	390,003	363,307	404,616	429,906
6200 - Contracted Services	334,295	46,653	43,585	210,432	125,819	96,779	149,350
6300 - Supplies & Materials	13,573	12,736	30,326	18,032	15,063	28,450	29,550
6400 - Other Operating Costs	27,122	23,082	41,718	28,835	28,438	64,921	51,250
6600 - Capital Assets	-	-	-	-	-	-	-
	636,880	447,947	515,389	647,302	532,626	594,766	660,056
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	10,213	10,562	16,509	15,896	13,984	14,968	15,525
Total EXPENDITURES:	\$ 647,093	\$ 458,509	\$ 531,898	\$ 663,198	\$ 546,610	\$ 609,734	\$ 675,581

Performance Ratio 78% 41% 43% 41% 44% 49% 49%
 Total Local, Federal, and State Revenues / Total Expenditures



**Adult Education – Local
201**

<p>Program Narrative</p> <p>Education is critical for a break in the poverty cycle and its importance is reflected in the American economic structure. One in five adults nearly 333,000 people in Houston are considered functional illiterate, 14 out of 20 are unable to manage daily activities and employment task that requires reading skills beyond basic level in any language. HCDE adult education provide access to free and low-cost adult literacy and workforce programs which enable participants to learn skills that influence their health and well-being. Without access to affordable adult education programming, many individuals and families are subject to become a statistic.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective 90% of 12-hour HGAC targets met and 62% of adult education students will complete basic literacy and/or ESL by end of a session</p> <p>Client Satisfaction Objective 90% of student satisfaction</p> <p>Outcomes Objective 50% of all students will obtain an MSG</p> <p>Financial Objective The average cost per student \$800.</p>
<p>Division Goals</p> <p>To provide literacy services to undereducated adults. To acquire 8 new partnerships, expand geographical reach, enroll 35% of ESL and 30% HSE learners into the workforce.</p>	<p>Prior Year Highlights</p> <p>4,109 Participants served 483 Workforce certificates 236 Employees upskilled 148 English Language Workforce Certificates</p>

HCDE Goals						General Operating Fund Expenditures by Object			
	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		2020/21	2021/22	2022/23
	X	X	X	X	X		<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Personnel Allocations*						Payroll*	7,296	-	-
Position	20/21	21/22	22/23						
Directors	2	2	2						
Coordinators	1	2	2						
Managers	5	5	5						
Teacher	38.11	36.61	37.65						
Secretary / Aides	16.53	19.12	21						
Custodians	1.5	1.5	1.5						
Receptionist	1	1	1						
Clerks	14.02	12.83	14.83						
Total Personnel	79.16	80.06	84.98						
						<p align="right">Total Budget</p>	194,999	180,103	88,486
						<p>This budget is the general fund budget. Changes in Facilities cost per demolition/replacement of Adult Education Building. *Personnel cost covered via Special Revenue/ Grants</p>			

Performance Measures	Actual 2020/21	Projected 2021/22	Projected 2022/23
Percentage of adults with a progress assessment.	43%	42%	56%
Percentage of students satisfied with the program.	71%	90%	90%
Percentage ABE Learners	14%	46%	55%
Average cost per student	\$1,150	\$900	\$800

HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

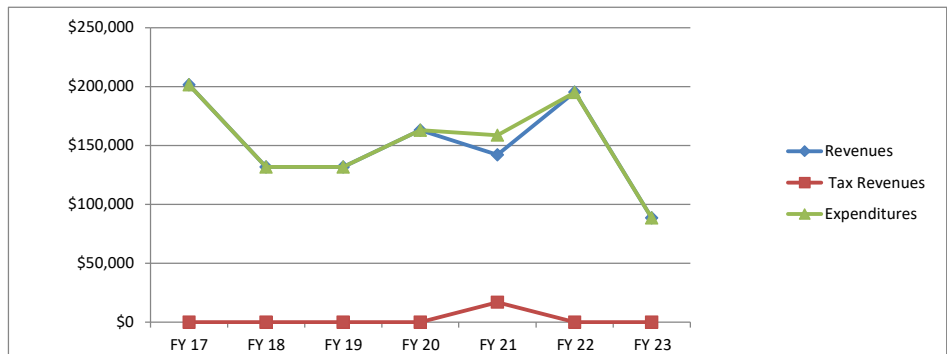
Adult Education-Local

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5740 - Local Revenue-Other	\$ 500	\$ -	\$ -	\$ -	\$ 14,936	\$ -	\$ -
5890 - State Rev-Shared Services	18,647	73,509	-	-	-	-	-
5990 - Federal Revenue - Indirect Costs	182,468	58,241	163,066	141,992	180,497	180,103	88,486
	201,615	131,750	163,066	141,992	195,433	180,103	88,486
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	-	-	16,888	-	-	-
Total REVENUES:	201,615	131,750	163,066	158,880	195,433	180,103	88,486

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	64,576	3,616	-	-	7,296	-	-
6200 - Contracted Services	1,852	1,500	4,454	9,993	18,642	2,627	3,979
6300 - Supplies & Materials	3,450	3,212	6,094	3,415	3,632	7,811	5,950
6400 - Other Operating Costs	5,643	5,282	8,717	7,009	23,608	17,862	18,371
	75,521	13,610	19,264	20,417	53,178	28,300	28,300
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	126,094	118,140	143,802	138,462	141,820	151,803	60,186
Total EXPENDITURES:	\$ 201,615	\$ 131,750	\$ 163,066	\$ 158,879	\$ 194,999	\$ 180,103	\$ 88,486

Performance Ratio 100% 100% 100% 89% 100% 100% 100%

Total Local, Federal, and State Revenues / Total Expenditures



Center for Grant Development
923

Program Narrative	Division 2022-2023 Objectives
The mission of the Center for Grants Development (CGD) is to assist HCDE divisions in acquiring public and private resources to create, support and/or expand programs that enhance all learners' lives. CGD's purpose is to implement diversified funding strategies to support programs within 25 school districts and 35+ charters in Harris County and surrounding areas. CGD submits proposals and requests to federal, state and local governments, as well as private sources such as foundations and corporations. Our primary clientele consists of HCDE divisions and their collaborators, such as local educational agencies, colleges and universities, community organizations and other educational entities. CGD also assists HCDE divisions in the acquisition, documentation and acknowledgement of donations received.	Service Delivery Objective Facilitate grant assistance/related projects for 75% of HCDE external service divisions and participating HCDE school districts.
	Client Satisfaction Objective 90% of participating divisions/programs/districts/ will express satisfaction in the quality of services provided by the Center for Grants Development.
	Outcomes Objective 50% of HCDE external service divisions will receive funding as a result of work facilitated by the Center for Grants
	Financial Objective To generate \$40 for every dollar of HCDE financial support.
Division Goals	Prior Year Highlights
<ul style="list-style-type: none"> Research public and private funding opportunities for dissemination to HCDE and educational entities in Harris County and surrounding areas. Pursue public and private funding opportunities, with an emphasis on collaborative projects, by coordinating, preparing, and submitting proposals, bids and other requests on behalf of HCDE divisions. Lead or participate in four collaborative proposals that provide at least \$100,000 for each division participating in the proposal. Assist divisions in reaching out to and making connections with other organizations/entities to leverage resources for division programs. Establish five 'latched' partnerships with government, school districts, businesses or community organizations that collectively result in at least \$330,000 in cash or in-kind contributions for external divisions. 	This past fiscal year, the Center for Grants Development worked with eight HCDE divisions to submit 100+ requests in the form of grant proposals, bids, and donation/sponsorship requests. These efforts resulted in over \$28 million in grant awards for the year. When considering multi-year awards, the amount was \$46 million. Service delivery data show that we connected with 4,190 individuals from 622 organizations through grant-related activities such as funding research CGD staff posted on public forums, grant workshops, mentoring, grants network meetings and community partnerships. Over the course the division's history, we have helped develop several important programs, including after-school, Head Start, dropout recovery, early childhood intervention, school safety and virtual schools. During the past seven years, we have averaged \$19 million in awards annually. Since the division's inception over 20 years ago, cumulative grant awards have exceeded half a billion dollars (\$585 million).

HCDE Goals						General Operating Fund Expenditures by Object			
	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		2020/21	2021/22	2022/23
	X			X			<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Personnel Allocations						Payroll	552,184	567,154	576,636
Position	20/21	21/22	22/23						
Director	1	1	1						
Manager	1	1	1						
Specialist	1	1	1						
Coordinator	1	1	1						
Development Associate	1	1	1						
Secretary	1	1	1						
Total Personnel	6	6	6						
						Contracted Services	2,776	4,700	9,127
						Supplies & Materials	14,675	20,973	14,400
						Other Operating Expenses	3,520	20,390	22,536
						Capital Outlay	-	-	-
						Facility Charges	10,927	11,696	12,131
						Total Budget	584,081	624,913	634,830

Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
% of HCDE divisions for which CGD submits grant applications and other requests	89%	75%	75%
% of clients that are satisfied with CGD's work	98%	90%	90%
% HCDE divisions receiving funds/resources as a result of CGD's work	67%	50%	50%
\$ raised compared to HCDE's financial support of CGD budget	\$47.68	\$40	\$40

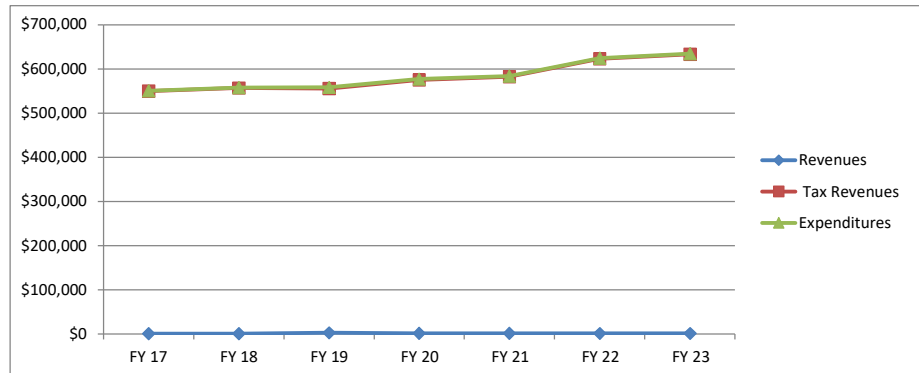
**HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023**

Center for Grant Development

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5730 - Local Rev-Other Entities	\$ 840	\$ 865	\$ 2,495	\$ 1,515	\$ 1,455	\$ 1,250	1,200
	840	865	2,495	1,515	1,455	1,250	1,200
REVENUES - Tax Revenues							
5710 - Local Property Taxes	550,078	557,303	556,210	575,638	582,626	623,663	633,630
Total REVENUES:	550,918	558,168	558,705	577,153	584,081	624,913	634,830

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	492,569	503,170	511,571	538,614	552,184	567,154	576,636
6200 - Contracted Services	2,104	2,430	2,475	2,679	2,776	4,700	9,127
6300 - Supplies & Materials	18,657	15,406	22,033	17,849	14,675	20,973	14,400
6400 - Other Operating Costs	10,998	9,667	11,548	7,344	3,520	20,390	22,536
	524,328	530,673	547,626	566,486	573,155	613,217	622,699
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	26,590	27,495	11,079	10,667	10,927	11,696	12,131
Total EXPENDITURES:	\$ 550,918	\$ 558,168	\$ 558,705	\$ 577,153	\$ 584,081	\$ 624,913	\$ 634,830

Sustainability Ratio							
Local Property Taxes / Total Expenditures	100%	100%	100%	100%	100%	100%	100%



**Research & Evaluation Institute
924**

<p>Program Narrative</p> <p>The Research and Evaluation Institute provides educational and social science research, evaluation, and needs assessment services primarily to the many program divisions of HCDE for the benefit of the educational community. REI also provides customized technical assistance to school districts, community-based agencies, universities, and colleges. Some of REI's major projects include conducting the agency-wide HCDE Accountability initiatives for 21 divisions and evaluating grant projects of the CASE for Kids and Head Start divisions. In addition, REI conducts research studies, publishes whitepapers, and collaborates with the Center for Grants Development in writing proposals. REI Partners with the Center for Safe and Secure Schools and the Center for Educator Success on contracts with districts as well as administers a registered IRB for the Protection of Human Subjects. Finally, REI has collaborated with HCDE's IT department to create data visualizations through Power-BI dashboards.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective 80% of deliverables will be completed 30 to 45 days after data has been collected or meets the deadline as specified by the client.</p> <p>Client Satisfaction Objective Ninety percent (90%) of Research and Evaluation Institute (REI) clients will express satisfaction with the services provided.</p> <p>Outcomes Objective More than 10 of REI's deliverables will generate products for public dissemination.</p> <p>Financial Objective Average cost per deliverable will be less than 5% of the division's total expenditures</p>
<p>Division Goals</p> <p>Development of a data dashboard where program data is stored and is dynamically updated when data is updated. Provide technical support on how to use the data (trends, patterns, forecasting) to guide decisions Work collaboratively with divisions to provide sound research to support programs through whitepapers, briefs, infographics, literature reviews, etc.</p>	<p>Prior Year Highlights</p> <p>For FY22, REI's highlights include completing the Head Start Community Assessment. This is a 5-year assessment was conducted for all four grantees in Harris County. In addition REI has continued to develop dashboards for internal divisions and completed multiple one pagers for divisions, the superintendent and several board members. The topics of the one pagers include a national and state overview of Speech Therapist and a targeted overview of Special Ed in HISD. The dashboard consisted of several pages which covered the broad scope of all districts and narrowed in focus to teachers and Superintendents.</p>

<p>HCDE Goals</p> <table border="1"> <tr> <td>Goal 1</td> <td>Goal 2</td> <td>Goal 3</td> <td>Goal 4</td> <td>Goal 5</td> </tr> <tr> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> </tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X	X	X	X	<p>General Operating Fund Expenditures by Object</p> <table border="1"> <thead> <tr> <th></th> <th>2020/21</th> <th>2021/22</th> <th>2022/23</th> </tr> <tr> <th></th> <th>Actual</th> <th>Projected</th> <th>Budget</th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td align="right">537,520</td> <td align="right">591,174</td> <td align="right">622,662</td> </tr> <tr> <td>Contracted Services</td> <td align="right">422</td> <td align="right">6,086</td> <td align="right">2,014</td> </tr> <tr> <td>Supplies & Materials</td> <td align="right">31,781</td> <td align="right">27,812</td> <td align="right">32,993</td> </tr> <tr> <td>Other Operating Expenses</td> <td align="right">5,878</td> <td align="right">16,741</td> <td align="right">15,632</td> </tr> <tr> <td>Capital Outlay</td> <td align="center">-</td> <td align="center">-</td> <td align="center">-</td> </tr> <tr> <td>Facility Charges</td> <td align="right">7,375</td> <td align="right">7,891</td> <td align="right">8,188</td> </tr> <tr> <td>Total Budget</td> <td align="right">582,976</td> <td align="right">649,704</td> <td align="right">681,489</td> </tr> </tbody> </table>		2020/21	2021/22	2022/23		Actual	Projected	Budget	Payroll	537,520	591,174	622,662	Contracted Services	422	6,086	2,014	Supplies & Materials	31,781	27,812	32,993	Other Operating Expenses	5,878	16,741	15,632	Capital Outlay	-	-	-	Facility Charges	7,375	7,891	8,188	Total Budget	582,976	649,704	681,489										
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Position	20/21	21/22	22/23																																																						
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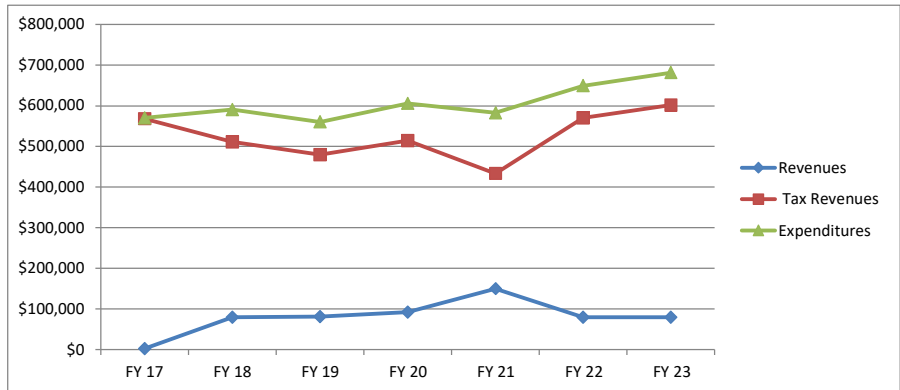
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Research & Evaluation

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 2,002	\$ 79,249	\$ 80,786	\$ 91,499	\$ 149,500	\$ 79,500	\$ 79,500
	2,002	79,249	80,786	91,499	149,500	79,500	79,500
REVENUES - Tax Revenues							
5710 - Local Property Taxes	567,921	511,201	479,371	514,230	433,476	570,204	601,989
Total REVENUES:	569,923	590,450	560,157	605,729	582,976	649,704	681,489

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	522,831	530,571	508,065	559,560	537,520	591,174	622,662
6200 - Contracted Services	418	2,861	423	242	422	6,086	2,014
6300 - Supplies & Materials	20,065	25,324	22,534	27,605	31,781	27,812	32,993
6400 - Other Operating Costs	7,222	11,647	21,657	11,121	5,878	16,741	15,632
	550,536	570,403	552,679	598,528	575,601	641,813	673,301
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	19,387	20,047	7,478	7,200	7,375	7,891	8,188
Total EXPENDITURES:	\$ 569,923	\$ 590,450	\$ 560,157	\$ 605,728	\$ 582,976	\$ 649,704	\$ 681,489

Performance Ratio 0% 13% 14% 15% 26% 12% 12%
 Total Local, Federal, and State Revenues / Total Expenditures



**Center for Educator Success
301**

Program Narrative	Division 2022-2023 Objectives
<p>The 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 children.</p>	<p>Service Delivery Objective Reassign teacher certification and invent teacher advancement certification. CES will pilot three new programs.</p> <p>Client Satisfaction Objective 90% of participants will express satisfaction with CES's professional support.</p> <p>Outcomes Objective For every project or service rendered, the project will be outlined with and SOW with clear tangible deliverables.</p> <p>Financial Objective CES will work to decrease the tax revenue of the Division by at least 10% every year.</p>
Division Goals	Prior Year Highlights
<p>Partner with school districts and provide customized services to better meet the needs of all educators.</p> <p>Design robust, comprehensive programming that has measurable improved outcomes for teachers and students.</p> <p>Attract high quality candidates and our programs through an innovative recruitment strategy.</p>	<p>Exceeded revenue goals met 1.36% of target and met all program goals of increase multi day contracts and conference attendants.</p>

<p>HCDE Goals</p> <table border="1"> <tr> <td>Goal 1</td> <td>Goal 2</td> <td>Goal 3</td> <td>Goal 4</td> <td>Goal 5</td> </tr> <tr> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> </tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X	X	X	X	<p>General Operating Fund Expenditures by Object</p> <table border="1"> <thead> <tr> <th></th> <th>2020/21*</th> <th>2021/22*</th> <th>2022/23</th> </tr> <tr> <th></th> <th>Actual</th> <th>Projected</th> <th>Budget</th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td align="right">1,608,617</td> <td align="right">1,726,921</td> <td align="right">1,766,247</td> </tr> <tr> <td>Contracted Services</td> <td align="right">235,806</td> <td align="right">403,602</td> <td align="right">377,556</td> </tr> <tr> <td>Supplies & Materials</td> <td align="right">100,450</td> <td align="right">202,782</td> <td align="right">164,402</td> </tr> <tr> <td>Other Operating Expenses</td> <td align="right">83,388</td> <td align="right">194,201</td> <td align="right">255,627</td> </tr> <tr> <td>Capital Outlay</td> <td align="center">-</td> <td align="center">-</td> <td align="center">-</td> </tr> <tr> <td>Facility Charges</td> <td align="right">49,177</td> <td align="right">67,391</td> <td align="right">69,898</td> </tr> <tr> <td>Total Budget</td> <td align="right">2,077,438</td> <td align="right">2,594,897</td> <td align="right">2,633,730</td> </tr> </tbody> </table> <p>*Historical Data compiled from ledgers for divisions merged: Teaching & Learning Center Educator Certification & Advancement</p>		2020/21*	2021/22*	2022/23		Actual	Projected	Budget	Payroll	1,608,617	1,726,921	1,766,247	Contracted Services	235,806	403,602	377,556	Supplies & Materials	100,450	202,782	164,402	Other Operating Expenses	83,388	194,201	255,627	Capital Outlay	-	-	-	Facility Charges	49,177	67,391	69,898	Total Budget	2,077,438	2,594,897	2,633,730
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Curriculum Managers	2	2	8																																												
Administrative Assistants	6	6	6																																												
Total Personnel	18	18	18																																												

Performance Measures	Actual 2020/21	Projected 2021/22	Projected 2022/23
Percentage of Harris County Public School District Served	NA	NA	96%
Percent Satisfied	NA	NA	97%
Percent implementing or intended to	NA	NA	85%
Revenues/Expenditures	NA	NA	27%

**HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023**

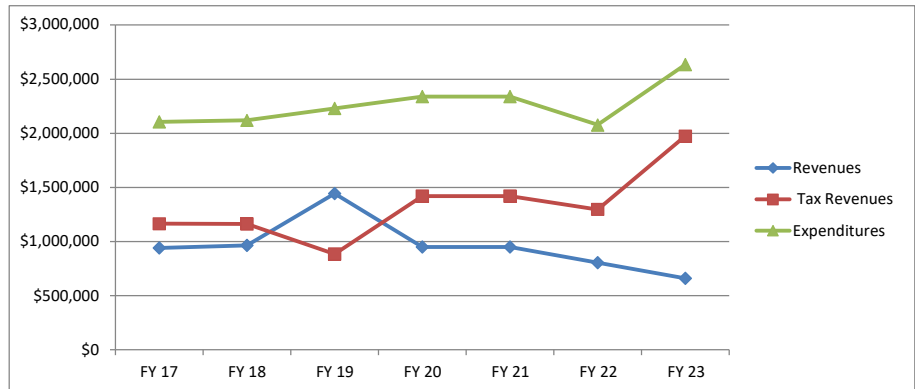
Center for Educator Success

(Historical data compiled from TLC & ECA ledgers)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 902,531	\$ 918,874	\$ 1,401,402	\$ 918,490	\$ 764,247	\$ 949,446	\$ 650,000
5730 - Local Rev-Other Entities	\$ 8,845	\$ 42,373	\$ 38,830	\$ 24,412	\$ 34,931	\$ 12,500	\$ 10,000
5740 - Local Revenue-Other	\$ 29,762	\$ 2,430	\$ 2,205	\$ 5,500	\$ 5,000	-	
	941,138	963,677	1,442,437	948,402	804,178	961,946	660,000
REVENUES - Tax Revenues							
5710 - Local Property Taxes	\$ 1,163,780	\$ 1,161,228	\$ 884,116	\$ 1,418,953	\$ 1,295,829	\$ 1,630,915	\$ 1,973,730
Total REVENUES:	2,104,918	2,124,905	2,326,553	2,367,355	2,100,007	2,592,861	2,633,730

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	\$ 1,459,801	\$ 1,509,268	\$ 1,488,834	\$ 1,683,448	\$ 1,608,617	\$ 1,726,921	\$ 1,766,247
6200 - Contracted Services	\$ 343,876	\$ 306,689	\$ 442,740	\$ 312,340	\$ 235,806	\$ 403,602	\$ 377,556
6300 - Supplies & Materials	\$ 97,805	\$ 75,056	\$ 100,723	\$ 95,241	\$ 100,450	\$ 202,782	\$ 164,402
6400 - Other Operating Costs	\$ 136,770	\$ 142,807	\$ 149,751	\$ 200,250	\$ 83,388	\$ 194,201	\$ 255,627
	2,038,252	2,033,820	2,182,048	2,291,279	2,028,261	2,527,506	2,563,832
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	\$ 66,720	\$ 85,174	\$ 47,651	\$ 46,008	\$ 49,177	\$ 67,391	\$ 69,898
Total EXPENDITURES:	\$ 2,104,972	\$ 2,118,994	\$ 2,229,699	\$ 2,337,287	\$ 2,077,438	\$ 2,594,897	\$ 2,633,730

Performance Ratio 45% 45% 65% 41% 39% 37% 25%
Total Local, Federal, and State Revenues / Total Expenditures



**Chief of Staff
094**

Program Narrative	Division 2022-2023 Objectives
The Chief of Staff oversees and supervises CASE for Kids, while providing support to the Department Superintendent	Service Delivery Objective The Chief of Staff will meet with the superintendent and division directors regularly to address evolving needs.
	Client Satisfaction Objective The Chief of Staff will effectively support the superintendent and the divisions the office oversees (CASE).
	Outcomes Objective CASE will meet both HCDE and division objectives.
Division Goals	Financial Objective CASE meet their financial accountability objectives
To ensure successful delivery of programs and services under CASE for Kids.	

HCDE Goals						General Operating Fund Expenditures by Object			
	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		2020/21	2021/22	2022/23
	X	X	X	X	X		Actual	Projected	Budget
Personnel Allocations						Payroll	270,213	277,098	304,476
Position						Contracted Services	915	500	500
Chief of Staff						Supplies & Materials	3,041	709	595
Public Information & Policy Manager						Other Operating Expenses	2,111	4,790	4,904
						Capital Outlay	-	-	-
						Facility Charges	4,661	4,989	5,175
Total Personnel						Total Budget	276,279	283,097	310,475

Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
% of divisions that met their service delivery objectives.	100%	100%	100%
% of divisions that met their client satisfaction objectives.	100%	100%	100%

HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Chief of Staff

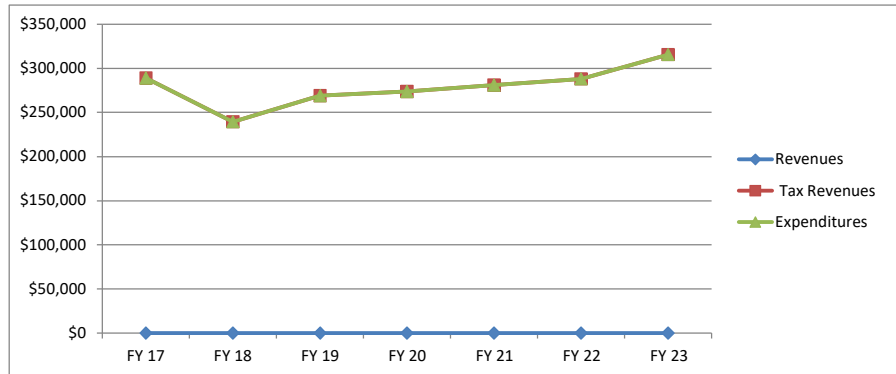
	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5740 - Local Revenue-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES - Tax Revenues							
5710 - Local Property Taxes	289,057	239,430	269,039	273,568	280,940	288,086	315,650
Total REVENUES:	289,057	239,430	269,039	273,568	280,940	288,086	315,650

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	234,208	223,555	250,734	263,066	270,213	277,098	304,476
6200 - Contracted Services	47,112	10,778	457	915	915	500	500
6300 - Supplies & Materials	2,885	1,296	7,912	1,289	3,041	709	595
6400 - Other Operating Costs	2,196	1,055	5,209	3,747	2,111	4,790	4,904
	286,401	236,684	264,312	269,017	276,279	283,097	310,475
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	2,656	2,746	4,727	4,551	4,661	4,989	5,175
Total EXPENDITURES:	\$ 289,057	\$ 239,430	\$ 269,039	\$ 273,568	\$ 280,940	\$ 288,086	\$ 315,650

Sustainability Ratio

Local Property Taxes / Expenditures

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



**CASE for Kids - Local
922**

Program Narrative	Division 2022-2023 Objectives
<p>The Center for Afterschool, Summer, and Enrichment for Kids or CASE for Kids strives to improve the quality, capacity and reach of afterschool programs by providing funding, professional development, and networking opportunities for the out-of-school time field. Our vision is to equalize out-of-school time opportunities for Harris County youth. Afterschool programs are critical to children and families. All kids need safe, supervised environments throughout the day with opportunities that help prepare them for the future. Our services, built on a five-point quality framework, are designed to improve program quality and provide resources for the local OST field. We're making the CASE for Kids because what happens between school and home matters.</p>	Service Delivery Objective At least 60% of the proposed number of students will participate in CASE for Kids projects during the 2022-2023 school year.
	Client Satisfaction Objective During the 2022-2023 school year, 90% of Stakeholders will be satisfied or very satisfied with services provided by CASE for Kids
	Outcomes Objective At least 70% of students will report awareness of college readiness skills.
	Financial Objective The average cost per student served by CASE for Kids will not exceed \$1,000.

Division Goals	Prior Year Highlights
<p>CASE for Kids goals are built on the services we provide in three main categories: 1) Expanding Resources, 2) Enhancing Quality, and 3) Driving Change. Expanding Resources: CASE for Kids provides access to a variety of resources including funding opportunities for both comprehensive programs and project based activities.</p> <p>Enhancing Quality: CASE for Kids creates services to enhance/increase/strengthen the quality of services offered to youth resulting in increased capacity of the people and organizations implementing the out-of-school time program.</p> <p>Driving Change: CASE for Kids convenes community partners to promote and highlight the local out-of-school time community. In this area of work, we work collaboratively with the community to investigate and determine the best course of action to equalize access for youth.</p>	<p>Our division continues to offer both in-person and virtual options for our afterschool community in response to COVID-19. Especially in the fall 2021 semester, most of our training series offerings and the debate tournaments were held virtually. We successfully had summer 2021 OST programming occur throughout the whole county via the new County Connections program. We expanded the Ecobot Challenge project over the summer to host a successful robotics competition with HCDE AB West students. This school year CASE entered a new world – direct service – as we launched 10 new 21st Century programs. We're pleased this year that our CASE Debate students won the national debate tournament; the team was recognized by Houston Mayor and HCDE Board.</p>

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

Personnel Allocations	20/21	21/22	22/23
Position			
Director	1	1	1
Assistant Director	1	2	2
Manager	3	4	4
Coordinator	18	39.5	39.5
Secretary	3	5	5
Total Personnel	26	51.5	51.5

General Operating Fund Expenditures by Object	2020/21	2021/22	2022/23
	Actual	Projected	Budget
Payroll	249,139	341,354	341,194
Contracted Services	267,859	313,972	321,872
Supplies & Materials	33,265	36,468	19,668
Other Operating Expenses	78,108	109,330	96,230
Capital Outlay	-	-	-
Facility Charges	-	-	-
Total Budget	628,372	801,124	778,964

Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
Percent of proposed number students	106%	60%	60%
Percent of site coordinators/stakeholders satisfied or very satisfied	96%	90%	90%
The average cost per student	\$560.40	\$900.00	\$1,000.00

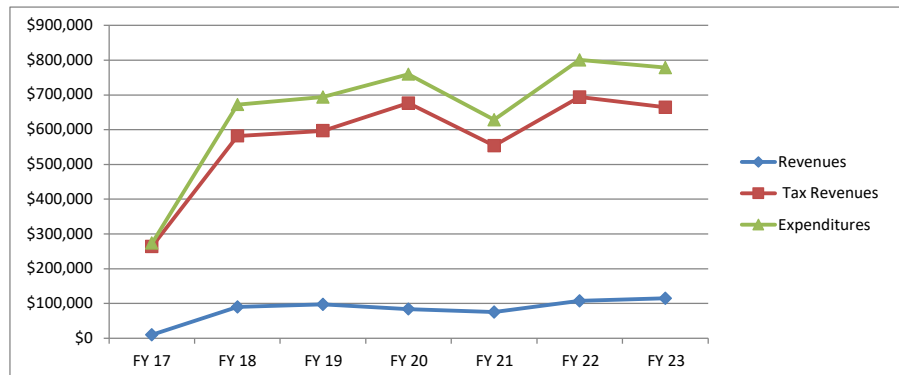
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

CASE Local

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 8,685	\$ 89,994	\$ 87,566	\$ 83,400	\$ 74,810	\$ 105,000	\$ 112,400
5730 - Local Rev-Other Entities	-	-	7,182	160	-	2,000.00	2,000
5740 - Local Revenue-Other	1,053	-	2,445	-	-	-	-
	9,738	89,994	97,192	83,560	74,810	107,000	114,400
REVENUES - Tax Revenues							
5710 - Local Property Taxes	263,799	582,112	596,828	676,334	553,562	694,124	664,564
Total REVENUES:	273,537	672,106	694,020	759,894	628,372	801,124	778,964

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	78,303	214,479	255,726	316,116	249,139	341,354	341,194
6200 - Contracted Services	74,188	248,307	283,121	295,263	267,859	313,972	321,872
6300 - Supplies & Materials	32,910	51,484	53,516	41,140	33,265	36,468	19,668
6400 - Other Operating Costs	88,136	157,836	101,656	107,376	78,108	109,330	96,230
	273,537	672,106	694,020	759,895	628,372	801,124	778,964
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	-	-	-	-	-	-	-
Total EXPENDITURES:	\$ 273,537	\$ 672,106	\$ 694,020	\$ 759,895	\$ 628,372	\$ 801,124	\$ 778,964

Performance Ratio	4%	13%	14%	11%	12%	13%	15%
Total Local, Federal, and State Revenues / Total Expenditures							



**Business Support Services
050**

<p>Program Narrative</p> <p>The Business Services Division provides financial support services to all HCDE divisions. Activities include, but are not limited to, budgeting, financial reporting, grant accounting, payroll services (processing pay checks, direct deposits, payroll (withholding), bill paying (accounts payable), cash receipts, debt payment monitoring, investment of department funds, accounts receivable, and finance training.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective Business Services will disseminate information about best business practices to all HCDE divisions by providing training, post financial info on the portal & website, and distribute Business calendars of due dates for financial reports, budgets, and risk assessment reviews. This year we initiated the program "payroll on wheels", where each month one of our payroll specialists visits one of the sites and provides support to our employees one to one.</p> <p>Client Satisfaction Objective 90% of clients will be satisfied with services provided by Business Services</p> <p>Outcomes Objective The FY22 annual financial audit will receive an "unmodified" opinion from the independent auditor. Additionally, there will be no findings.</p> <p>Financial Objective Business Services operation costs will range between 3% to 5% per Department Employee.</p>
<p>Division Goals</p> <p>To support the operations of HCDE by maximizing human and fiscal resources and utilizing sound fiscal planning for the efficient delivery of services and the protection of HCDE assets.</p>	<p>Prior Year Highlights</p> <p>The Division had the following accomplishments:</p> <ul style="list-style-type: none"> - Certificate of Achievement of Excellence in Financial Reporting from GFOA and ASBO. - Distinguished Budget Reporting Award from GFOA and ASBO. - "Unmodified" Opinion expressed by the external independent auditors. <p>Additionally, no findings or questioned costs on the annual financial report</p> <ul style="list-style-type: none"> - Tax collection rate over 97%. - Successfully secured and administered over \$30M in grants with Clean audits - Administered over \$54M on the new PFC projects.

HCDE Goals					
	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
		X		X	X
Personnel Allocations					
Position	20/21	21/22	22/23		
Assistant Superintendent	1	1	1		
Chief Accounting Officer	1	1	1		
Accounting Manager	1	1	1		
Accountants (Senior/ Staff/ Junior)	5	5	7		
Business Analyst	1	1	0		
Executive Assistant	1	1	1		
Specialist/Clerk	7	7	7		
Total Personnel	17	17	18		

General Operating Fund Expenditures by Object			
	2020/21	2021/22	2022/23
	Actual	Projected	Budget
Payroll	1,376,380	1,474,532	1,554,664
Contracted Services	468,137	488,200	304,200
Supplies & Materials	41,765	54,750	53,250
Other Operating Expenses	54,368	55,500	51,000
Capital Outlay	-		-
Facility Charges	36,587	39,162	40,620
Total Budget	1,977,237	2,112,144	2,003,734

Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
% of divisions receiving info on best business practices	100%	100%	100%
% of clients will be satisfied	90%	90%	90%
The annual financial audit will receive an "unmodified" opinion from the independent auditor and there will be no findings.	Meet	Meet	Meet
Average cost percentage per HCDE employee	3% to 5%	3% to 5%	3% to 5%

HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

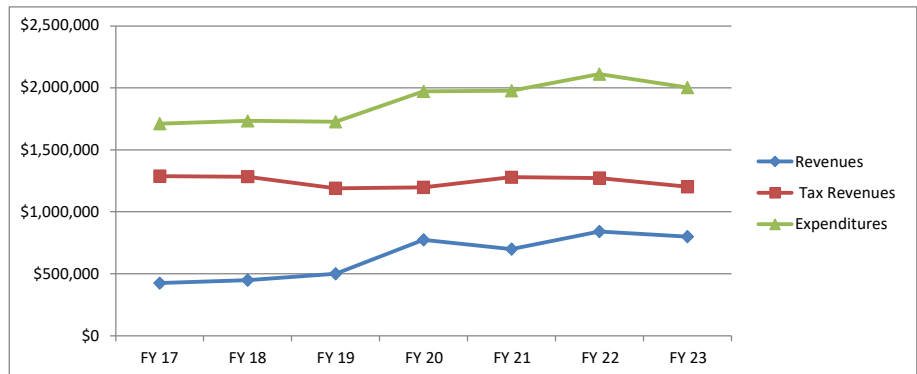
Business Support Services

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 54,525	\$ 1,628	\$ 54,068	\$ 245,754	\$ 132,721	\$ 80,000	\$ 100,000
5730 - Local Rev-Other Entities	4,052	340	-	-	-	-	-
5740 - Local Revenue-Other	20	2,622	1,030	-	-	-	-
5890 - State Rev - Shared Services	-	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	365,758	444,132	444,132	528,045	566,397	759,823	700,166
	424,355	448,722	499,231	773,799	699,118	839,823	800,166
REVENUES - Tax Revenues							
5710 - Local Property Taxes	1,287,220	1,284,514	1,189,810	1,198,598	1,278,118	1,272,321	1,203,568
Total REVENUES:	1,711,575	1,733,236	1,689,041	1,972,397	1,977,237	2,112,144	2,003,734

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	1,219,835	1,224,714	1,191,499	1,361,694	1,376,380	1,474,532	1,554,664
6200 - Contracted Services	302,777	325,695	395,502	461,478	468,137	488,200	304,200
6300 - Supplies & Materials	51,561	46,149	45,185	64,147	41,765	54,750	53,250
6400 - Other Operating Costs	56,860	64,712	59,918	52,100	54,368	55,500	51,000
6600 - Capital Assets	-	-	-	-	-	-	-
	1,631,033	1,661,270	1,692,104	1,939,419	1,940,650	2,072,982	1,963,114
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	80,542	71,966	34,249	32,978	36,587	39,162	40,620
Total EXPENDITURES:	\$ 1,711,575	\$ 1,733,236	\$ 1,726,353	\$ 1,972,397	\$ 1,977,237	\$ 2,112,144	\$ 2,003,734

Sustainability Ratio

Local Property Taxes / Expenditures	75%	74%	69%	61%	65%	60%	60%
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**Procurement Support Services
950**

<p>Program Narrative</p> <p>The internal purchasing division is responsible for converting approved requisitions into purchase orders, creating RFP and ITB documents for the formal bidding process, training requisition generators and processing HCDE contracts.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective Procurement will process all eligible requisitions and vendor packets within 3 business days, eligible contracts within 2 business days, and solicitations within the approved timeline.</p> <p>Client Satisfaction Objective 90% of HCDE clients will be satisfied with purchasing services.</p> <p>Outcomes Objective Procurement will provide training for 50 HCDE staff during the</p> <p>Financial Objective Division support expenses will not exceed approved budget</p>
<p>Division Goals</p> <ul style="list-style-type: none"> To maintain a high level of customer service. Process Division's requests in a timely manner. Provide training to HCDE Divisions 	<p>Prior Year Highlights</p> <p>Received NPI award - Achievement of Excellence in Procurement.</p> <p>Received TASBO award – Award of Merit – Purchasing Produced Flip books for P-Cards usage and how to do business with HCDE.</p>

<p>HCDE Goals</p> <table border="1"> <tr> <td>Goal 1</td> <td>Goal 2</td> <td>Goal 3</td> <td>Goal 4</td> <td>Goal 5</td> </tr> <tr> <td align="center">X</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X					<p>General Operating Fund Expenditures by Object</p> <table border="1"> <thead> <tr> <th></th> <th>2020/21</th> <th>2021/22</th> <th>2022/23</th> </tr> <tr> <th></th> <th>Actual</th> <th>Projected</th> <th>Budget</th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td align="right">493,263</td> <td align="right">583,635</td> <td align="right">666,542</td> </tr> <tr> <td>Contracted Services</td> <td align="right">30,886</td> <td align="right">66,050</td> <td align="right">73,200</td> </tr> <tr> <td>Supplies & Materials</td> <td align="right">9,226</td> <td align="right">24,400</td> <td align="right">27,900</td> </tr> <tr> <td>Other Operating Expenses</td> <td align="right">16,176</td> <td align="right">34,250</td> <td align="right">46,600</td> </tr> <tr> <td>Capital Outlay</td> <td align="center">-</td> <td align="center">-</td> <td align="center">-</td> </tr> <tr> <td>Facility Charges</td> <td align="right">24,555</td> <td align="right">25,117</td> <td align="right">26,052</td> </tr> <tr> <td>Total Budget</td> <td align="right">574,106</td> <td align="right">733,452</td> <td align="right">840,294</td> </tr> </tbody> </table>		2020/21	2021/22	2022/23		Actual	Projected	Budget	Payroll	493,263	583,635	666,542	Contracted Services	30,886	66,050	73,200	Supplies & Materials	9,226	24,400	27,900	Other Operating Expenses	16,176	34,250	46,600	Capital Outlay	-	-	-	Facility Charges	24,555	25,117	26,052	Total Budget	574,106	733,452	840,294
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5																																											
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Clerk	0	0	1																																												
Total Personnel	6	7	8																																												

Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
Number of HCDE staff attending purchasing training	76	72	72
Percentage of HCDE clients satisfied with the purchasing services.	90	90	90
Percentage of requisitions processed with 2 days of final approval	85	85	85
Purchasing % of actual spent to budget	83	95	95

HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

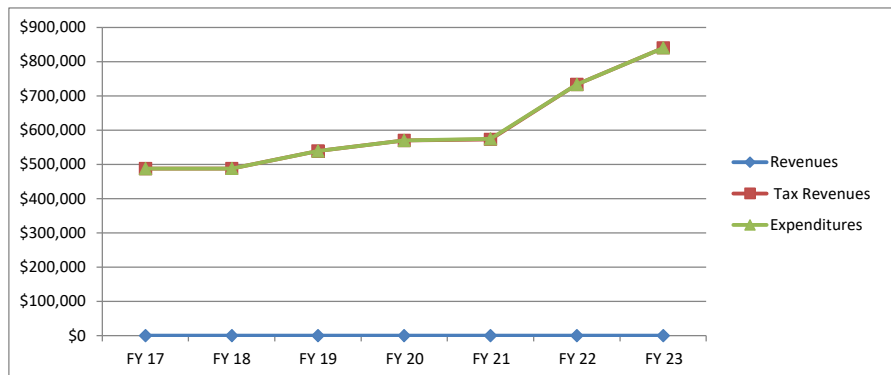
Procurement Services

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Tax Revenues							
5720 - Local Rev-Schl Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5710 - Local Property Taxes	487,590	488,358	538,984	569,876	573,016	733,452	840,294
Total REVENUES:	487,590	488,358	538,984	569,876	573,016	733,452	840,294

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	422,724	433,340	461,324	511,755	493,263	583,635	666,542
6200 - Contracted Services	21,454	5,122	19,571	18,657	30,886	66,050	73,200
6300 - Supplies & Materials	17,231	19,832	19,569	11,957	9,226	24,400	27,900
6400 - Other Operating Costs	18,639	22,265	26,397	15,834	16,176	34,250	46,600
	480,048	480,559	526,861	558,203	549,551	708,335	814,242
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	7,542	7,799	12,123	11,673	24,555	25,117	26,052
Total EXPENDITURES:	\$ 487,590	\$ 488,358	\$ 538,984	\$ 569,876	\$ 574,106	\$ 733,452	\$ 840,294

Sustainability Ratio

Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%
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HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Department Wide

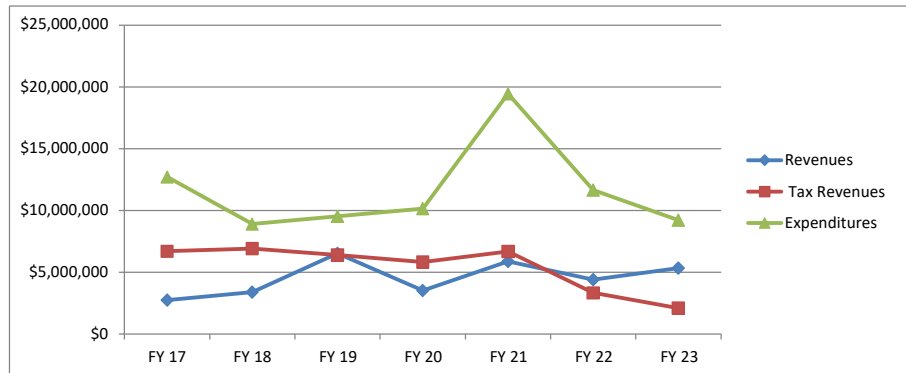
	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5610 - Other Sources	\$ 2,588,083	\$ 2,803,104	\$ 5,631,675	\$ 2,990,423	\$ 4,828,938	\$ 4,364,271	\$ 5,148,872
5730 - Local Rev-Other Entities	-	2,810	9,297	-	19,619	-	71,000
5740 - Local Revenue-Other	159,188	595,642	788,005	408,144	1,012,545	50,000	105,540
5790 - Local Revenue - Local Grants	-	945	-	-	-	-	727
5990 - Fed Rev - Indirect Costs	-	-	101,989	139,883	9,021	-	-
	2,747,271	3,402,501	6,530,965	3,538,450	5,870,123	4,414,271	5,326,139
REVENUES - Tax Revenues							
5710 - Local Property Taxes	6,692,639	6,910,967	6,385,994	5,839,207	6,674,365	3,322,367	2,097,446
Total REVENUES:	9,439,910	10,313,468	12,916,959	9,377,657	12,544,488	7,736,638	7,423,585

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	-	-	-	-	-	(791,934)	(2,017,000)
6200 - Contracted Services	717,872	725,605	886,289	959,788	1,627,785	2,626,595	2,004,596
6300 - Supplies & Materials	(40,758)	(32,018)	36,814	143,573	63,753	61,273	10,877
6400 - Other Operating Costs	992,682	80,196	105,427	129,095	927,090	174,488	1,074,500
6600 - Capital Assets	216,663	-	11,709	-	-	-	-
8900 - Other Uses	8,679,518	5,770,378	5,829,097	6,272,885	13,948,194	6,504,409	4,864,887
	10,565,977	6,544,161	6,869,336	7,505,341	16,566,822	8,574,831	5,937,860
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	2,145,893	2,354,102	2,647,639	2,643,572	2,872,846	3,093,638	3,278,311
Total EXPENDITURES:	\$ 12,711,870	\$ 8,898,263	\$ 9,516,975	\$ 10,148,913	\$ 19,439,668	\$ 11,668,469	\$ 9,216,171

Sustainability Ratio

Local Property Taxes / Expenditures

53% 78% 67% 58% 34% 28% 23%



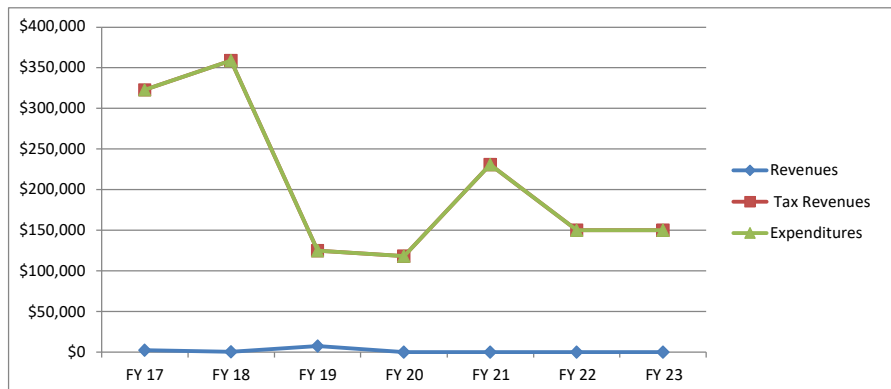
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Retirement Leave Benefits Fund

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5610 - Other Sources	\$ 2,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5740 - Local Revenue-Other	-	554	7,344	-	-	-	-
	2,291	554	7,344	-	-	-	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	320,504	358,410	117,488	118,233	231,057	150,000	150,000
Total REVENUES:	322,795	358,964	124,832	118,233	231,057	150,000	150,000

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	322,795	358,964	124,832	118,233	231,057	150,000	150,000
Total EXPENDITURES:	\$ 322,795	\$ 358,964	\$ 124,832	\$ 118,233	\$ 231,057	\$ 150,000	\$ 150,000

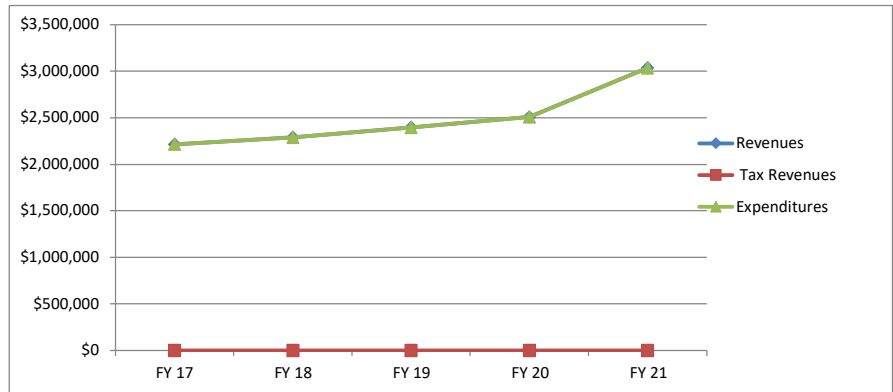
Sustainability Ratio							
Local Property Taxes / Expenditures	99%	100%	94%	100%	100%	100%	100%



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

State TRS On Behalf Payments

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5830 - Revenue-Other TX Agencies	\$ 2,215,370	\$ 2,290,135	\$ 2,396,189	\$ 2,508,669	\$ 3,036,198	\$ 3,000,000	\$ 3,250,000
Total REVENUES:	2,215,370	2,290,135	2,396,189	2,508,669	3,036,198	3,000,000	3,250,000
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,215,370	2,290,135	2,396,189	2,508,669	3,036,198	3,000,000	3,250,000
Total EXPENDITURES:	\$ 2,215,370	\$ 2,290,135	\$ 2,396,189	\$ 2,508,669	\$ 3,036,198	\$ 3,000,000	\$ 3,250,000
Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

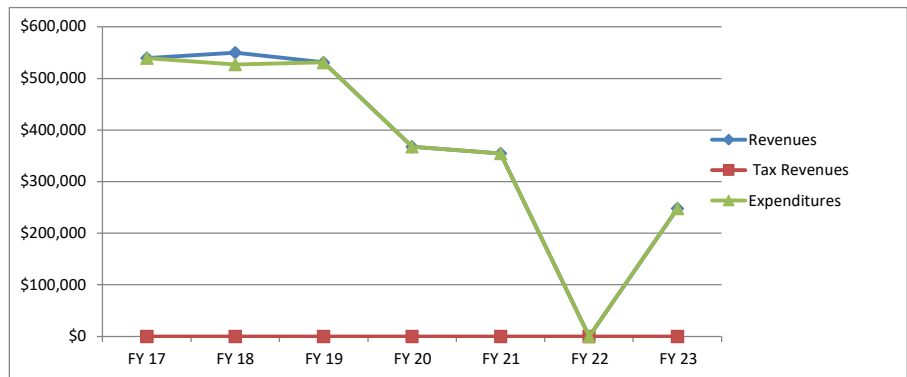
State TEA Employee Portion Health Insurance

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5830 - Revenue-Other TX Agencies	\$ 539,660	\$ 549,813	\$ 530,900	\$ 367,573	\$ 354,966	\$ -	\$ 248,000
Total REVENUES:	539,660	549,813	530,900	367,573	354,966	-	248,000

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	539,660	526,930	530,900	367,573	354,966	-	248,000
Total EXPENDITURES:	\$ 539,660	\$ 526,930	\$ 530,900	\$ 367,573	\$ 354,966	\$ -	\$ 248,000

Sustainability Ratio

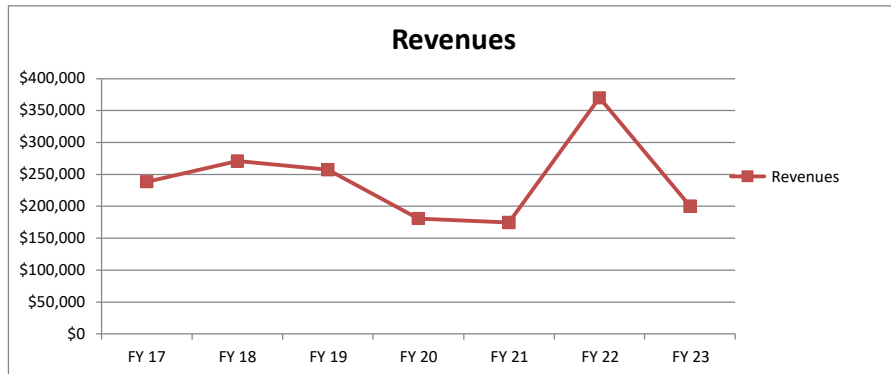
Local Property Taxes / Expenditures	100%	104%	100%	100%	0%	0%	0%
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HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

State TEA Supplemental Compensation

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
REVENUES - Tax Revenues							
5810 - State Revenues	\$ 238,467	\$ 270,803	\$ 257,561	\$ 181,043	\$ 174,834	\$ 370,000	\$ 200,000
Total REVENUES:	\$ 238,467	\$ 270,803	\$ 257,561	\$ 181,043	\$ 174,834	\$ 370,000	\$ 200,000



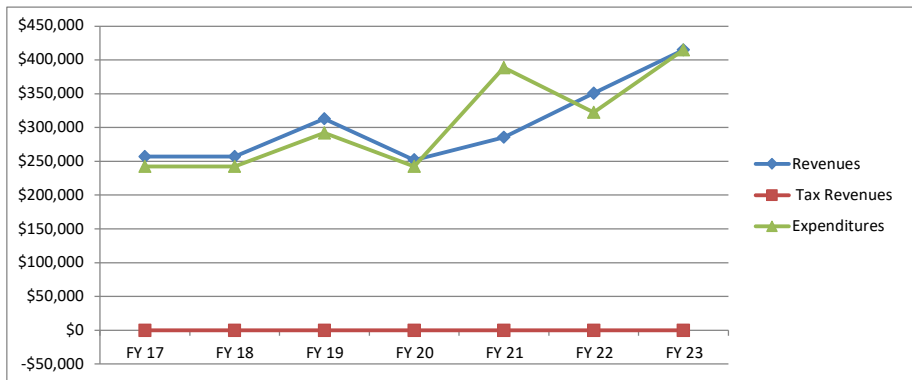
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

ISF - Workers Compensation

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State and Federal							
5740 - Local Revenue - Other	\$ 232	\$ 412	\$ -	\$ 36,912	\$ 1,035	\$ -	\$ -
5759 - Local Revenue - Workers	256,903	312,682	252,081	248,628	349,991	415,000	415,000
Total REVENUES:	257,135	313,094	252,081	285,540	351,027	415,000	415,000

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6200 - Contracted Services	-	-	-	-	-	-	-
6400 - Other Operating Costs	242,386	291,927	242,666	388,885	322,522	415,000	415,000
Total EXPENDITURES:	\$ 242,386	\$ 291,927	\$ 242,666	\$ 388,885	\$ 322,522	\$ 415,000	\$ 415,000

Sustainability Ratio							
Local Property Taxes / Expenditures	0%	107%	104%	73%	109%	100%	100%



**Chief Communications Officer
093**

<p>Program Narrative</p> <p>Lead the planning and implementation of Department short and long term strategies, tactics, work plans and projects for all internal and external communications, promotions and marketing. Provide cost effective business operations system solutions and communication technologies.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective To provide outstanding service and support to HCDE divisions in their goals to help students and staff HCDE.</p> <p>Client Satisfaction Objective More than 75% of HCDE divisions will report satisfaction with Communication, Marketing & Client Engagement and Information Technology support.</p> <p>Outcomes Objective HCDE stakeholders will have a better understanding of what HCDE does and how it not only supports students, but also leverages tax dollars in an effective and efficient manner while supporting the education of nearly 20% of students in the state of Texas.</p> <p>Financial Objective To be fiscally prudent with taxpayer dollars as we support the reputation, image and awareness of HCDE in the community and amongst stakeholders.</p>
<p>Division Goals</p> <p>Provide leadership to HCDE through communications, marketing and technology solutions.</p>	<p>Prior Year Highlights</p> <p>Continued comprehensive awareness campaign and created and implemented teacher recruiting campaign. Created and implemented Head Start enrollment campaign. Streamlined processes and procedures for asset tracking. Implemented IT Governance process for project prioritization for IT. Created request forms for services from Communications and Marketing. Created collateral materials for divisions, schools, superintendent and programs.</p>

<p>HCDE Goals</p> <table border="1"> <tr> <td>Goal 1</td> <td>Goal 2</td> <td>Goal 3</td> <td>Goal 4</td> <td>Goal 5</td> </tr> <tr> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> <td></td> </tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X	X	X		<p>General Operating Fund Expenditures by Object</p> <table border="1"> <thead> <tr> <th></th> <th>2020/21</th> <th>2021/22</th> <th>2022/23</th> </tr> <tr> <th></th> <th>Actual</th> <th>Projected</th> <th>Budget</th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td align="right">183,559</td> <td align="right">187,309</td> <td align="right">212,379</td> </tr> <tr> <td>Contracted Services</td> <td align="right">457</td> <td align="right">1,500</td> <td align="right">1,500</td> </tr> <tr> <td>Supplies & Materials</td> <td align="right">352</td> <td align="right">5,500</td> <td align="right">5,500</td> </tr> <tr> <td>Other Operating Expenses</td> <td align="right">3,148</td> <td align="right">11,200</td> <td align="right">11,200</td> </tr> <tr> <td>Capital Outlay</td> <td align="center">-</td> <td align="center">-</td> <td align="center">-</td> </tr> <tr> <td>Facility Charges</td> <td align="right">2,938</td> <td align="right">3,144</td> <td align="right">3,261</td> </tr> <tr> <td>Total Budget</td> <td align="right">190,454</td> <td align="right">208,653</td> <td align="right">233,840</td> </tr> </tbody> </table>		2020/21	2021/22	2022/23		Actual	Projected	Budget	Payroll	183,559	187,309	212,379	Contracted Services	457	1,500	1,500	Supplies & Materials	352	5,500	5,500	Other Operating Expenses	3,148	11,200	11,200	Capital Outlay	-	-	-	Facility Charges	2,938	3,144	3,261	Total Budget	190,454	208,653	233,840
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5																																											
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Position	20/21	21/22	22/23																																												
Chief Communcation Officer	1	1	1																																												
	1	1	1																																												

<p>Performance Measures</p>	<p>Actual 2020/21</p>	<p>Projected 2021/22</p>	<p>Projected 2022/23</p>
<p>% of divisions that met their service delivery objectives.</p>	<p>100%</p>	<p>100%</p>	<p>100%</p>
<p>% of divisions that met their client satisfaction objectives.</p>	<p>100%</p>	<p>100%</p>	<p>100%</p>
<p>% of divisions that met their outcomes objectives.</p>	<p>100%</p>	<p>100%</p>	<p>100%</p>
<p>% of divisions that met their financial effectiveness objectives.</p>	<p>100%</p>	<p>100%</p>	<p>100%</p>

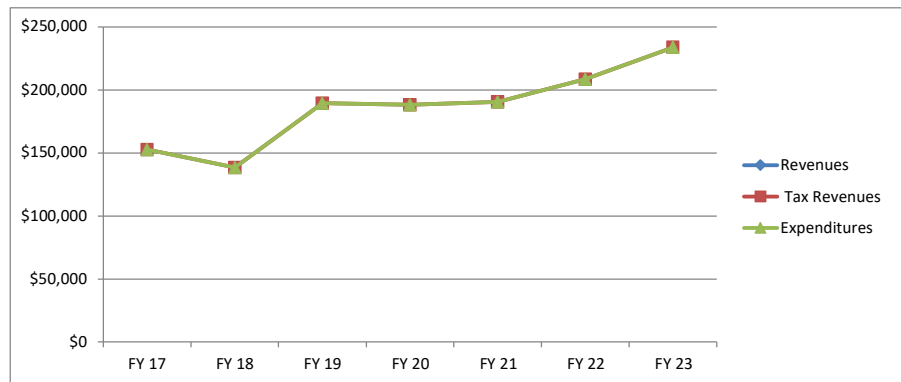
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Chief Communications Officer

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	\$ 152,604	\$ 138,432	\$ 189,376	\$ 188,352	\$ 190,454	\$ 208,653	\$ 233,840
Total REVENUES:	152,604	138,432	189,376	188,352	190,454	208,653	233,840

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	146,964	134,027	173,689	178,956	183,559	187,309	212,379
6200 - Contracted Services	-	-	1,459	457	457	1,500	1,500
6300 - Supplies & Materials	1,472	-	5,089	271	352	5,500	5,500
6400 - Other Operating Costs	1,078	1,210	6,160	5,800	3,148	11,200	11,200
	149,514	135,237	186,398	185,484	187,517	205,509	230,579
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	3,090	3,195	2,978	2,868	2,938	3,144	3,261
Total EXPENDITURES:	\$ 152,604	\$ 138,432	\$ 189,376	\$ 188,352	\$ 190,454	\$ 208,653	\$ 233,840

Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%



**Technology Support Services
090**

<p>Program Narrative</p> <p>Institute a foundation that will allow HCDE to operate in a more efficient and productive manner through use of information technology. Provide IT support and solutions that drive the various businesses within HCDE. Maintain a high availability infrastructure that supports communications, data management and business management information systems.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective Greater than 70% requests resolved without escalation to second level staff</p> <p>Client Satisfaction Objective Greater than 85% customer satisfaction</p> <p>Outcomes Objective Greater than 95% of identified HCDE forms will allow data to be submitted online</p> <p>Financial Objective Less than 5% of institutional expenditures spent through central IT</p>
<p>Division Goals</p> <p>Provide quality technology based support, maintain an advanced technology infrastructure, support business critical applications, develop technology solutions that support HCDE business, maintain a strong cyber security posture in protecting the assets and productivity of the workplace.</p> <p>Continued Cross-Division Collaboration for business process improvement</p>	<p>Prior Year Highlights</p> <p>IT Training programs, initiated more formal IT Governance</p>

<p>HCDE Goals</p> <table border="1"> <tr> <td>Goal 1</td> <td>Goal 2</td> <td>Goal 3</td> <td>Goal 4</td> <td>Goal 5</td> </tr> <tr> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> </tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X	X	X	X	<p>General Operating Fund Expenditures by Object</p> <table border="1"> <thead> <tr> <th></th> <th>2020/21</th> <th>2021/22</th> <th>2022/23</th> </tr> <tr> <th></th> <th>Actual</th> <th>Projected</th> <th>Budget</th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td align="right">2,202,930</td> <td align="right">2,343,301</td> <td align="right">2,453,604</td> </tr> <tr> <td>Contracted Services</td> <td align="right">434,957</td> <td align="right">477,471</td> <td align="right">481,114</td> </tr> <tr> <td>Supplies & Materials</td> <td align="right">778,267</td> <td align="right">1,159,556</td> <td align="right">1,006,120</td> </tr> <tr> <td>Other Operating Exp.</td> <td align="right">29,630</td> <td align="right">75,892</td> <td align="right">54,392</td> </tr> <tr> <td>Capital Outlay</td> <td align="center">-</td> <td align="center">-</td> <td align="center">-</td> </tr> <tr> <td>Facility Charges</td> <td align="right">49,795</td> <td align="right">51,660</td> <td align="right">53,585</td> </tr> <tr> <td>Total Budget</td> <td align="right">3,495,579</td> <td align="right">4,107,880</td> <td align="right">4,048,815</td> </tr> </tbody> </table>		2020/21	2021/22	2022/23		Actual	Projected	Budget	Payroll	2,202,930	2,343,301	2,453,604	Contracted Services	434,957	477,471	481,114	Supplies & Materials	778,267	1,159,556	1,006,120	Other Operating Exp.	29,630	75,892	54,392	Capital Outlay	-	-	-	Facility Charges	49,795	51,660	53,585	Total Budget	3,495,579	4,107,880	4,048,815
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Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
% of Help Desk tickets identified as first call resolution	80%	80%	80%
% client satisfied with the services	90%	90%	85%
% of all network availability	99%	99%	99%
% of budget spent	90%	95%	95%

HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

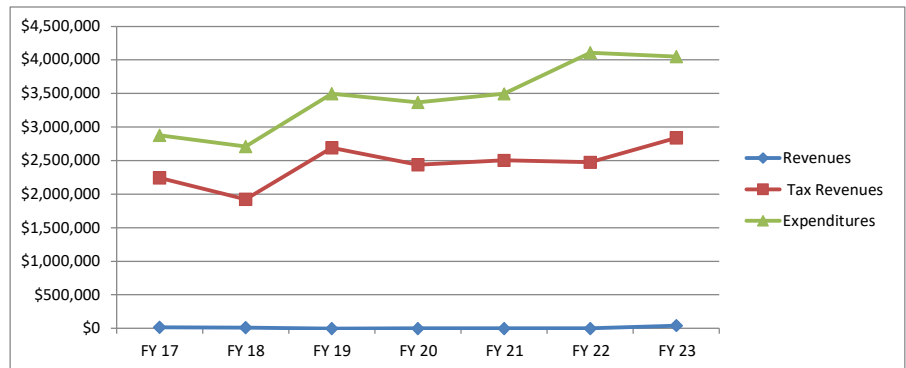
Technology Support Services

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5610 - Other Sources	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -
5720 - Local Rev-Schl Districts	17,400	9,850	17	-	-	-	41,346
5740 - Local Revenue-Other	40	-	-	-	-	-	-
5890 - State Rev-Shared Services	-	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	614,520	788,285	806,786	925,306	991,723	1,460,251	1,168,168
	631,960	798,135	808,003	925,306	991,723	1,460,251	1,209,514
REVENUES - Tax Revenues							
5710 - Local Property Taxes	2,243,872	1,924,409	2,692,641	2,438,404	2,503,856	2,476,336	2,839,301
Total REVENUES:	2,875,832	2,722,544	3,500,644	3,363,710	3,495,579	3,936,587	4,048,815

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	1,776,616	1,824,378	1,901,864	2,006,889	2,202,930	2,343,301	2,453,604
6200 - Contracted Services	509,784	392,098	503,669	432,406	434,957	477,471	481,114
6300 - Supplies & Materials	489,114	402,092	778,898	752,882	778,267	1,159,556	1,006,120
6400 - Other Operating Costs	28,549	37,758	101,650	81,307	29,630	75,892	54,392
6600 - Capital Assets	13,695	6,166	165,626	43,106	-	-	-
	2,817,758	2,662,492	3,451,706	3,316,590	3,445,784	4,056,220	3,995,230
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	60,052	48,938	47,120	52,108	49,795	51,660	53,585
Total EXPENDITURES:	\$ 2,877,810	\$ 2,711,430	\$ 3,498,826	\$ 3,368,698	\$ 3,495,579	\$ 4,107,880	\$ 4,048,815

Sustainability Ratio

Local Property Taxes / Expenditures	78%	71%	77%	72%	72%	60%	70%
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**Marketing & Client Engagement
092**

<p>Program Narrative</p> <p>The Client Engagement division assists HCDE by assisting the enterprise divisions in growing membership via marketing efforts. The division's goal is to market HCDE with a specific focus on revenue generation, in Harris County and to governmental entities across Texas.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective Marketing & Client Engagement will deliver marketing strategies / materials to revenue-generating divisions.</p> <p>Client Satisfaction Objective 90% of HCDE employees who use our services will be satisfied.</p> <p>Outcomes Objective Increase marketing efforts through social media, email blasts, website advertising and attending and setting up booths at conferences</p> <p>Financial Objective Client Engagement's expenditures for the fiscal year will not exceed the approved budget.</p>
<p>Division Goals</p> <ul style="list-style-type: none"> Develop a strategic marketing plan for HCDE that can be implemented throughout the department. Assist revenue-generating divisions with overall branding/packaging as well as with events to help increase participation. Implement Software: as a Service: (SaaS) solutions departmentwide in an effort to develop processes and to execute marketing strategies efficiently. 	<p>Prior Year Highlights</p> <p>In 2021-2022, Client Engagement supported Choice Partners cooperative with strategies that helped increase membership. We marketed HCDE services that are available statewide through exhibits and ads creating marketing collateral as needed. We initiated a web-based, advising program targeted to Harris County to increase awareness of HCDE's programs and services.</p>

<p>HCDE Goals</p> <table border="1"> <tr> <td>Goal 1</td> <td>Goal 2</td> <td>Goal 3</td> <td>Goal 4</td> <td>Goal 5</td> </tr> <tr> <td align="center">X</td> <td align="center">X</td> <td></td> <td align="center">X</td> <td align="center">X</td> </tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X		X	X	<p>General Operating Fund Expenditures by Object</p> <table border="1"> <tr> <td></td> <td>2020/21</td> <td>2021/22</td> <td>2022/23</td> </tr> <tr> <td></td> <td>Actual</td> <td>Projected</td> <td>Budget</td> </tr> <tr> <td>Payroll</td> <td align="right">335,619</td> <td align="right">496,687</td> <td align="right">562,914</td> </tr> <tr> <td>Contracted Services</td> <td align="right">12,470</td> <td align="right">30,559</td> <td align="right">18,559</td> </tr> <tr> <td>Supplies & Materials</td> <td align="right">15,632</td> <td align="right">20,035</td> <td align="right">25,110</td> </tr> <tr> <td>Other Operating Expenses</td> <td align="right">70,359</td> <td align="right">75,645</td> <td align="right">82,570</td> </tr> <tr> <td>Capital Outlay</td> <td align="center">-</td> <td align="center">-</td> <td align="center">-</td> </tr> <tr> <td>Facility Charges</td> <td align="right">7,358</td> <td align="right">7,527</td> <td align="right">7,807</td> </tr> <tr> <td>Total Budget</td> <td align="right">441,439</td> <td align="right">630,453</td> <td align="right">696,960</td> </tr> </table>		2020/21	2021/22	2022/23		Actual	Projected	Budget	Payroll	335,619	496,687	562,914	Contracted Services	12,470	30,559	18,559	Supplies & Materials	15,632	20,035	25,110	Other Operating Expenses	70,359	75,645	82,570	Capital Outlay	-	-	-	Facility Charges	7,358	7,527	7,807	Total Budget	441,439	630,453	696,960
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Total Personnel	4.5	4.5	6																																												

<p>Performance Measures</p> <p>Support</p> <p>% clients satisfied</p> <p>% Compliant with timely submission of risk assessment items</p> <p>% increase in interlocal agreements</p> <p>% in compliance with division budget</p>	<p>Actual</p> <p>2020/21</p> <p>100%</p> <p>90%</p> <p>100%</p> <p>15%</p> <p>100%</p>	<p>Projected</p> <p>2021/22</p> <p>100%</p> <p>90%</p> <p>100%</p> <p>15%</p> <p>100%</p>	<p>Projected</p> <p>2022/23</p> <p>100%</p> <p>90%</p> <p>100%</p> <p>15%</p> <p>100%</p>
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HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Client Engagement

REVENUES

REVENUES - Local, State, and Federal

5740 - Local Revenue-Other

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
\$ - \$ - \$ - \$ - \$ - \$ - \$ -							
Total REVENUES:	371,341	485,496	635,548	428,762	441,113	630,453	696,960

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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
286,132	419,469	507,403	330,337	335,619	496,687	562,914	
19,257	10,662	15,765	9,480	12,470	30,559	18,559	
19,824	12,150	22,381	12,979	15,632	20,035	25,110	
39,185	36,036	82,870	69,101	70,359	75,645	82,570	
364,398	478,317	628,419	421,897	434,081	622,926	689,153	

EXPENDITURES - Facilities

6487 - Facilities Support Charges

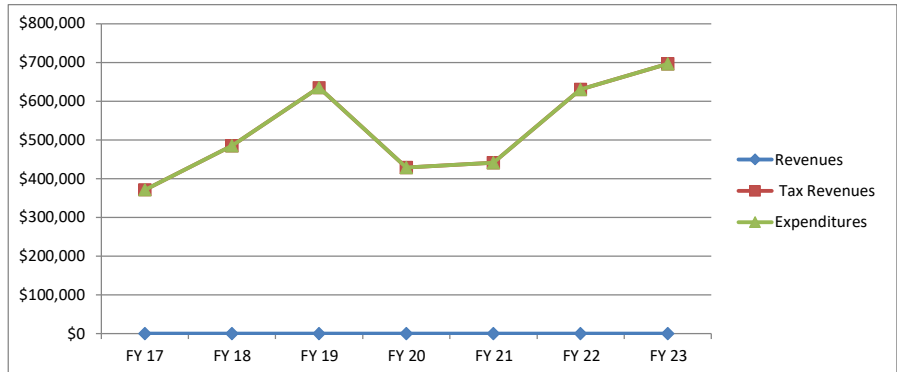
Total EXPENDITURES:

6,943	7,179	7,130	6,865	7,358	7,527	7,807
\$ 371,341	\$ 485,496	\$ 635,549	\$ 428,762	\$ 441,439	\$ 630,453	\$ 696,960

Sustainability Ratio

Local Property Taxes / Expenditures

100%	100%	100%	100%	100%	100%	100%
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Communications & Creative Services 925

<p>Program Narrative</p> <p>The Communications and Creative Services division of Harris County Department of Education assist all the divisions within the Department. Trustees being to increase the Departments visibility within the community, the division's ongoing goal is to maintain awareness of HCDE in the community that supports public education. Communications and Creative Services staff remain eager to continue to assist the development of all communicative resources on the behalf of all the divisions within Harris County Department of Education.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective At least 75 press releases will be issued to local media outlets.</p> <p>Client Satisfaction Objective 90% of clients who are subjects of media coverage will be satisfied with their respective coverage.</p> <p>Outcomes Objective Seventy percent (70%) of responding participants will report an increase in their knowledge level in addressing behavior modification and transformation using restorative disciplinary practice strategies.</p> <p>Financial Objective The Center for Safe and Secure Schools will be 65% self-supporting.</p>
<p>Division Goals</p> <p>The division will continue to offer all of the divisions within the Department exceptional service in an effort to publicize their programs and services.</p> <p>The division will remain active with other colleagues in the education communications arena through its affiliation with the Houston School Public Relations Association.</p> <p>The division will remain an award-winning unit across the state by continuing to be recognized and rewarded</p>	<p>Prior Year Highlights</p> <p>The division has exceeded nearly all of its accountability objectives (with the exception of one in each year) over the past couple of years. In the years past the division has been just as successful if not more so. The division consistently keeps the Department in the spotlight of local and sometimes national media-achieving the Board's goal of increasing visibility in the local community that support education. This information is tracked on a monthly basis. In its history, the Department has never received the volume of positive media attention it has since the creation of this unit and the attraction increases each year. Finally, the division earns tens of statewide awards of excellence at the Texas School of Public Relations Association. Traditionally the Communications and Creative Services division of HCDE bring home the gold of gold award-the highest honor possible, as well as gold, and some silver awards on an annual basis as it competes with the largest and most renowned school districts across the state.</p>

<p>HCDE Goals</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <tr> <td style="width: 15%;">Goal 1</td> <td style="width: 15%;">Goal 2</td> <td style="width: 15%;">Goal 3</td> <td style="width: 15%;">Goal 4</td> <td style="width: 15%;">Goal 5</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td style="text-align: center;">X</td> <td></td> </tr> </table> <p>Personnel Allocations</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <thead> <tr> <th style="width: 70%;">Position</th> <th style="width: 10%;">20/21</th> <th style="width: 10%;">21/22</th> <th style="width: 10%;">22/23</th> </tr> </thead> <tbody> <tr><td>Director</td><td style="text-align: center;">1</td><td style="text-align: center;">1</td><td style="text-align: center;">1</td></tr> <tr><td>Manager</td><td style="text-align: center;">1</td><td style="text-align: center;">1</td><td style="text-align: center;">1</td></tr> <tr><td>Community Engagement</td><td style="text-align: center;">2</td><td style="text-align: center;">1</td><td style="text-align: center;">1</td></tr> <tr><td>Web Content Coordinator</td><td style="text-align: center;">1</td><td style="text-align: center;">1</td><td style="text-align: center;">1</td></tr> <tr><td>Multi-Media Team</td><td style="text-align: center;">2</td><td style="text-align: center;">2</td><td style="text-align: center;">2</td></tr> <tr><td>Graphic Design Team</td><td style="text-align: center;">3</td><td style="text-align: center;">3</td><td style="text-align: center;">3</td></tr> <tr><td>Administrative Assistant</td><td style="text-align: center;">1</td><td style="text-align: center;">1</td><td style="text-align: center;">1</td></tr> <tr><td style="text-align: right;">Total Personnel</td><td style="text-align: center;">11</td><td style="text-align: center;">10</td><td style="text-align: center;">10</td></tr> </tbody> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X	X	X		Position	20/21	21/22	22/23	Director	1	1	1	Manager	1	1	1	Community Engagement	2	1	1	Web Content Coordinator	1	1	1	Multi-Media Team	2	2	2	Graphic Design Team	3	3	3	Administrative Assistant	1	1	1	Total Personnel	11	10	10	<p>General Operating Fund Expenditures by Object</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <thead> <tr> <th rowspan="2"></th> <th style="text-align: center;">2020/21</th> <th style="text-align: center;">2021/22</th> <th style="text-align: center;">2022/23</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Projected</th> <th style="text-align: center;">Budget</th> </tr> </thead> <tbody> <tr><td>Payroll</td><td style="text-align: right;">780,168</td><td style="text-align: right;">905,876</td><td style="text-align: right;">997,324</td></tr> <tr><td>Contracted Services</td><td style="text-align: right;">48,176</td><td style="text-align: right;">87,616</td><td style="text-align: right;">91,616</td></tr> <tr><td>Supplies & Materials</td><td style="text-align: right;">38,664</td><td style="text-align: right;">64,432</td><td style="text-align: right;">64,432</td></tr> <tr><td>Other Operating Expenses</td><td style="text-align: right;">17,903</td><td style="text-align: right;">46,050</td><td style="text-align: right;">42,050</td></tr> <tr><td>Capital Outlay</td><td style="text-align: center;">-</td><td style="text-align: center;">-</td><td style="text-align: center;">-</td></tr> <tr><td>Facility Charges</td><td style="text-align: right;">18,708</td><td style="text-align: right;">20,025</td><td style="text-align: right;">20,771</td></tr> <tr><td style="text-align: right;">Total Budget</td><td style="text-align: right;">903,620</td><td style="text-align: right;">1,123,999</td><td style="text-align: right;">1,216,193</td></tr> </tbody> </table>		2020/21	2021/22	2022/23	Actual	Projected	Budget	Payroll	780,168	905,876	997,324	Contracted Services	48,176	87,616	91,616	Supplies & Materials	38,664	64,432	64,432	Other Operating Expenses	17,903	46,050	42,050	Capital Outlay	-	-	-	Facility Charges	18,708	20,025	20,771	Total Budget	903,620	1,123,999	1,216,193
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Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
Number of press releases	90	90	90
Percentage of clients that are satisfied	80	80	80
Number of media "hits"	100	100	100
Cost of annual services provided by CPI to divisions	14,000 or less	14,000 or less	14,000 or less

HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

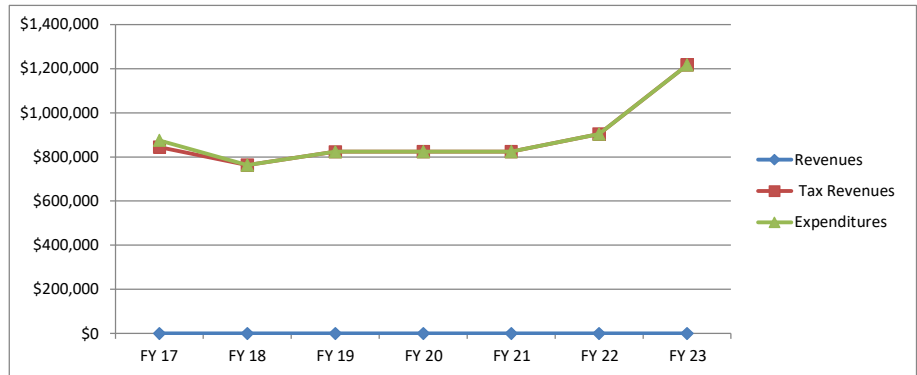
Communications

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5740 - Local Revenue-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES - Tax Revenues							
5710 - Local Property Taxes	844,140	762,759	823,409	824,796	903,620	1,123,999	1,216,193
Total REVENUES:	844,140	762,759	823,409	824,796	903,620	1,123,999	1,216,193

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	676,897	598,375	622,412	704,642	780,168	905,876	997,324
6200 - Contracted Services	52,897	62,038	77,344	33,819	48,176	87,616	91,616
6300 - Supplies & Materials	62,566	58,499	66,052	41,879	38,664	64,432	64,432
6400 - Other Operating Costs	23,093	24,142	38,631	26,190	17,903	46,050	42,050
	846,258	743,054	804,439	806,530	884,912	1,103,974	1,195,422
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	28,687	19,705	18,970	18,266	18,708	20,025	20,771
Total EXPENDITURES:	\$ 874,945	\$ 762,759	\$ 823,409	\$ 824,796	\$ 903,620	\$ 1,123,999	\$ 1,216,193

Sustainability Ratio

Local Property Taxes / Expenditures	96%	100%	100%	100%	100%	100%	100%
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**Human Resources
030**

Program Narrative	Division 2022-2023 Objectives
Human Resources division (HRD) is responsible for the design of formal systems to ensure the effective and efficient use of human talent to accomplish HCDE's goals. To assist the department in meeting its goals, HRD is composed of several groups of interlinked activities: Employment and Recruiting, Training and Development, Compensation Administration, Benefits Administration, Employee Relations, Employee Services and Personnel Records Management.	Service Delivery Objective Beginning August 1, 2022, 80% of all new HCDE employees will receive New Employee Orientation and Benefits Orientation via an online learning management system
	Client Satisfaction Objective 90% of new HCDE employees will be satisfied with the training received via the online learning management system
	Outcomes Objective 80% of all new HCDE employees will receive training through the online learning management system and complete all new hire documents and the benefits enrollment process via an online platform.
	Financial Objective Human Resources' expenditures for operations will not exceed the approved budget.

Division Goals	Prior Year Highlights
Review of the HCDE Salary Schedules Implement electronic onboarding process	Developed and Implemented COVID-19 safety and wellness protocols, Return to Work guidelines and Control Response Plan. Developed Qualtrics daily employee assessment survey. Implemented a Wellness Program in partnership with Houston Methodist. Implemented Document Management Solutions (LaserFiche) Implemented Blackboard for New Employee Orientation and Returning Staff Orientation.

HCDE Goals	General Operating Fund Expenditures by Object																																																
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Admin Assistant/Clerk	2	2	2																																														
Total Personnel	10	10	10																																														

Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
Percent of personnel requests will be posted online within one business day after approval by the HR director.	85%	85%	85%
Percent of clients satisfied with services provided by Human Resources	90%	90%	90%
Percent of all budget approved positions fully staffed.	90%	90%	90%
Average cost per employee	\$815	\$815	\$815

HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Human Resources

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5990 - Fed Rev - Indirect Costs	210,866	244,632	264,943	290,669	311,625	390,263	391,278
	210,866	244,632	264,943	290,669	311,625	390,263	391,278
REVENUES - Tax Revenues							
5710 - Local Property Taxes	775,946	753,546	779,340	798,044	758,907	768,343	952,623
Total REVENUES:	986,812	998,178	1,044,283	1,088,713	1,070,532	1,158,606	1,343,901

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	771,169	799,866	824,394	861,568	885,728	890,278	1,036,760
6200 - Contracted Services	83,641	38,234	86,539	109,832	68,817	51,500	59,500
6300 - Supplies & Materials	30,182	48,785	49,359	52,692	35,722	92,000	104,000
6400 - Other Operating Costs	51,461	59,219	61,583	43,044	59,874	103,000	121,000
	936,453	946,104	1,021,874	1,067,136	1,050,141	1,136,778	1,321,260
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	50,359	52,074	22,409	21,577	20,392	21,828	22,641
Total EXPENDITURES:	\$ 986,812	\$ 998,178	\$ 1,044,283	\$ 1,088,713	\$ 1,070,532	\$ 1,158,606	\$ 1,343,901

Sustainability Ratio

Local Property Taxes / Expenditures	79%	75%	75%	73%	71%	66%	71%
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**Assistant Superintendent – Academic Support
011**

Program Narrative The Assistant Superintendent oversees and/or supervises The Head Start Program, The School-Based Therapy Services Division and The Schools Division	Division 2022-2023 Objectives
	Service Delivery Objective E&E will collaborate and strategize as a team, thinking outside the box and with a growth mindset, to address the complex needs of the various educational and community entities in Harris County. We believe that collectively, every challenge can be conquered.
	Client Satisfaction Objective E&E will use data and our Value Proposition to make informed decisions about how to effectively impact the lives of Harris Co residents as it pertains to education.
	Outcomes Objective E&E will have a seat at the table with all education and community entities as strategic partners to support with planning, implementation and evaluation.
Division Goals <ul style="list-style-type: none"> • Provide a safe environment for students and staff. • Deliver high quality instruction/service • Ensure a culture of Professionalism 	Financial Objective E&E will be fiscally responsible, triangulating Budget and revenue goals, district needs, and program offerings.

HCDE Goals	General Operating Fund Expenditures by Object																																												
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Performance Measures	Actual 2020/21	Projected 2021/22	Projected 2022/23
% of divisions that met their service delivery objectives.	90%	90%	90%
% of divisions that met their client satisfaction objectives.	90%	90%	90%
% of divisions that met their outcomes objectives.	100%	100%	100%
% of divisions that met their financial effectiveness objectives.	100%	100%	100%

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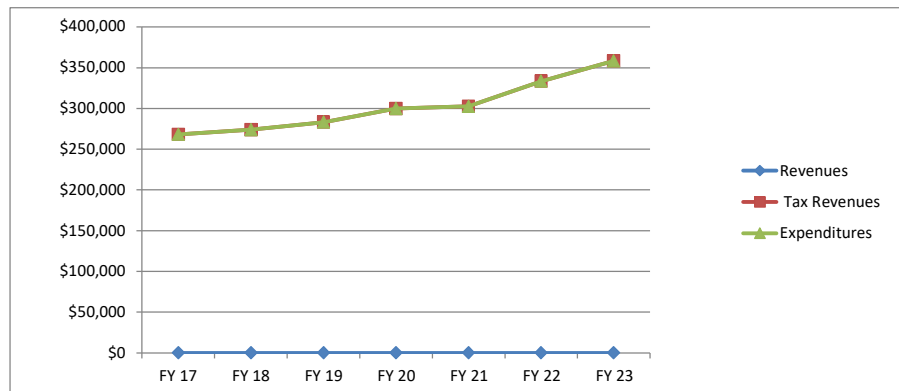
Assistant Superintendent Academic Support

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	\$ 268,261	\$ 274,141	\$ 283,393	\$ 299,899	\$ 302,619	\$ 333,534	\$ 358,370
Total REVENUES:	268,261	274,141	283,393	299,899	302,619	333,534	358,370

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	249,655	256,871	263,930	278,803	285,514	293,115	317,766
6200 - Contracted Services	1,416	914	915	1,815	1,165	1,310	1,310
6300 - Supplies & Materials	453	820	239	1,631	4,214	3,842	3,628
6400 - Other Operating Costs	9,833	9,897	13,590	13,107	7,074	30,286	30,500
	261,357	268,502	278,674	295,356	297,966	328,553	353,204
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	6,904	5,639	4,719	4,543	4,653	4,981	5,166
Total EXPENDITURES:	\$ 268,261	\$ 274,141	\$ 283,393	\$ 299,899	\$ 302,619	\$ 333,534	\$ 358,370

Sustainability Ratio

Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%
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School-Based Therapy Services

111

<p>Program Narrative</p> <p>The Therapy Services Division provides occupational therapy, physical therapy and music therapy services to students with disabilities and struggling learners in school districts and charter schools in the greater Houston area. Services include evaluation, intervention, problem-solving and training. In the 2020-2021 school year, 6,276 students and 5,764 educators were served. Therapy Services' mission: Advancing best practices for service delivery in partnership with the educational community.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective A minimum of 90% of School-Based Therapy Services clients and employees will be satisfied with services.</p> <p>Client Satisfaction Objective A minimum of 90% of School-Based Therapy Services clients and employees will be satisfied with services.</p> <p>Outcomes Objective A minimum of 80% of therapy providers will adhere to best practices when delivering services to students.</p> <p>Financial Objective The School-Based Therapy Services division will provide at least 80-85% self-support as measured by the actual revenue to expenses.</p>
<p>Division Goals</p> <ul style="list-style-type: none"> • Maintain excellence and a quality focus for our child-centered interventions • Successful recruitment/retention of professional personnel • Continued development of resources to assist the division, school districts and charter schools, including the TxSpot Resource Center and professional development. 	<p>Prior Year Highlights</p> <p>In the 2020-2021 school year, the division served 6,276 students and trained 5,764 teachers and educators in 31 school districts, charter schools and other educational entities in the greater Houston area. The TxSpot website had 5,746 users on its site and provided answers to 66 questions regarding school-based therapy practice. In addition to their duties as related services providers in special education programs, division professionals served as consultants to students in general education settings struggling with learning and behavioral difficulties.</p>

<p>HCDE Goals</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <th style="width: 15%;">Goal 1</th> <th style="width: 15%;">Goal 2</th> <th style="width: 15%;">Goal 3</th> <th style="width: 15%;">Goal 4</th> <th style="width: 15%;">Goal 5</th> </tr> <tr> <td></td> <td></td> <td>X</td> <td>X</td> <td>X</td> </tr> </table> <p>Personnel Allocations</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 30%;">Position</th> <th style="width: 10%;">20/21</th> <th style="width: 10%;">21/22</th> <th style="width: 10%;">22/23</th> </tr> </thead> <tbody> <tr><td>Director</td><td>1</td><td>1</td><td>1</td></tr> <tr><td>Manager</td><td>8</td><td>8</td><td>8.5</td></tr> <tr><td>Field Staff</td><td>131.85</td><td>133.35</td><td>139.5</td></tr> <tr><td>Administrative Assistant</td><td>1</td><td>1</td><td>1</td></tr> <tr><td>Clerk</td><td>2</td><td>2</td><td>2</td></tr> <tr><td>Secretary</td><td>1</td><td>1</td><td>0</td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td>Total Personnel</td><td>144.85</td><td>146.35</td><td>152</td></tr> </tbody> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5			X	X	X	Position	20/21	21/22	22/23	Director	1	1	1	Manager	8	8	8.5	Field Staff	131.85	133.35	139.5	Administrative Assistant	1	1	1	Clerk	2	2	2	Secretary	1	1	0									Total Personnel	144.85	146.35	152	<p>General Operating Fund Expenditures by Object</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2" style="width: 50%;"> </th> <th style="width: 15%;">2020/21</th> <th style="width: 15%;">2021/22</th> <th style="width: 15%;">2022/23</th> </tr> <tr> <th><u>Actual</u></th> <th><u>Projected</u></th> <th><u>Budget</u></th> </tr> </thead> <tbody> <tr><td>Payroll</td><td>11,128,766</td><td>12,682,245</td><td>13,531,592</td></tr> <tr><td>Contracted Services</td><td>22,317</td><td>44,900</td><td>44,900</td></tr> <tr><td>Supplies & Materials</td><td>21,974</td><td>231,609</td><td>118,560</td></tr> <tr><td>Other Operating Exp.</td><td>75,848</td><td>167,700</td><td>167,700</td></tr> <tr><td>Capital Outlay</td><td></td><td>-</td><td>-</td></tr> <tr><td>Facility Charges</td><td>68,544</td><td>73,369</td><td>76,101</td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td>Total Budget</td><td>11,317,449</td><td>13,199,823</td><td>13,938,853</td></tr> </tbody> </table>		2020/21	2021/22	2022/23	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>	Payroll	11,128,766	12,682,245	13,531,592	Contracted Services	22,317	44,900	44,900	Supplies & Materials	21,974	231,609	118,560	Other Operating Exp.	75,848	167,700	167,700	Capital Outlay		-	-	Facility Charges	68,544	73,369	76,101									Total Budget	11,317,449	13,199,823	13,938,853
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Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
Percent of the number of contracted days of service delivered	96.0%	80%	80%
Average Percent clients and employees satisfied	96.4%	90%	90%
Percent of therapists adhering to best practices	98.0%	80%	80%
Percent self-supporting (revenue/expenditures)	82.8%	80%	80%

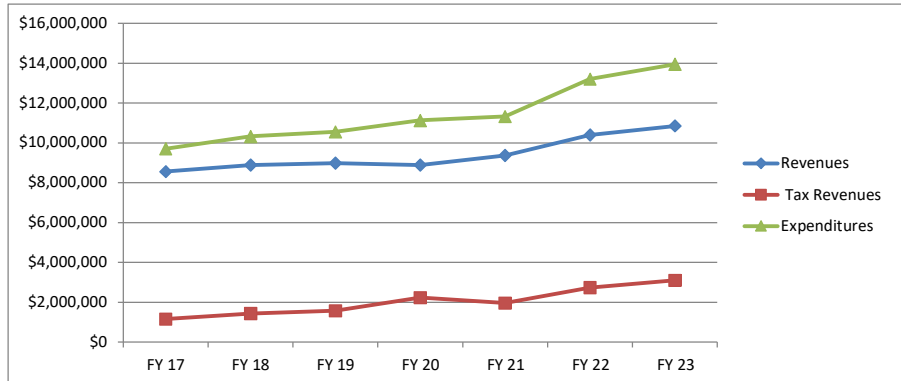
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

School Based-Therapy Services

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 8,552,308	\$ 8,888,791	\$ 8,981,970	\$ 8,892,942	\$ 9,368,648	\$ 10,396,110	\$ 10,848,362
5740 - Local Revenue-Other	-	-	-	-	-	-	-
	8,552,308	8,888,791	8,981,970	8,892,942	9,368,648	10,396,110	10,848,362
REVENUES - Tax Revenues							
5710 - Local Property Taxes	1,149,555	1,428,440	1,568,718	2,226,221	1,948,801	2,722,004	3,090,491
Total REVENUES:	9,701,863	10,317,231	10,550,688	11,119,163	11,317,449	13,118,114	13,938,853

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	9,445,297	10,025,196	10,268,908	10,909,212	11,128,766	12,682,245	13,531,592
6200 - Contracted Services	25,443	25,103	23,492	25,144	22,317	44,900	44,900
6300 - Supplies & Materials	63,432	102,893	77,708	42,519	21,974	231,609	118,560
6400 - Other Operating Costs	109,767	104,142	113,506	77,706	75,848	167,700	167,700
	9,643,939	10,257,334	10,483,614	11,054,581	11,248,905	13,126,454	13,862,752
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	57,924	59,897	67,074	64,583	68,544	73,369	76,101
Total EXPENDITURES:	\$ 9,701,863	\$ 10,317,231	\$ 10,550,688	\$ 11,119,164	\$ 11,317,449	\$ 13,199,823	\$ 13,938,853

Performance Ratio	88%	86%	85%	80%	83%	79%	78%
Total Local, Federal, and State Revenues / Total Expenditures							



**Special Schools Administration
501**

Program Narrative	Division 2022-2023 Objectives
<p>The Schools Division supports area school districts by providing TEA aligned educational services for students with intellectual disabilities, developmental disabilities, and behavioral challenges. Through innovative and specialized programs, special education, and behaviorally challenged students have the opportunity to experience academic success and learn socially appropriate behaviors in a caring environment staffed by certified and highly skilled professionals. This budget supports administration of the School Division. Schools are revenue generating entities.</p>	<p>Service Delivery Objective Academic and Behavior Schools will conduct an ARD meeting within two weeks of enrollment for 100% of the students.</p> <p>Client Satisfaction Objective Ninety percent of client district representatives will be satisfied with services by Academic and Behavior Schools.</p> <p>Outcomes Objective Eighty percent of students with adaptive behavior program will advance from daily level to “progress level” within 15 weeks of enrollment.</p> <p>Financial Objective Academic and Behavior Schools’ will be 75% to 80% self-supporting.</p>

Division Goals	Prior Year Highlights
<ul style="list-style-type: none"> • To provide alternative pathways to at risk students with behavioral challenges for all 25 school districts in Harris County. • To promote positive relationships with community, districts, and staff through collaboration on student goals. • To effectively meet the IEP goals and successfully transition students back to their home campus/district. 	<ul style="list-style-type: none"> • HCDE/Schools Division staff presented at TASA Midwinter, TABSE, Texas Association for Alternative Education and the Association of Recovery in Higher Education Annual Conference. • Leadership retreat was focused on the mental health of Schools Division professional staff and how to manage self care.

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

General Operating Fund Expenditures by Object			
	2020/21	2021/22	2022/23
	Actual	Projected	Budget
Payroll	505,298	579,918	626,554
Contracted Services	176,369	264,900	19,900
Supplies & Materials	45,060	97,050	128,050
Other Operating Expenses	29,232	57,690	91,690
Capital Outlay	-	-	-
Facility Charges	7,901	8,458	8,773
Total Budget	763,860	1,008,016	874,967

Personnel Allocations			
Position	20/21	21/22	22/23
Director	1	1	1
Curriculum Director	1	1	1
Instructional Coach	1	1	1
Parent Engagement	1	1	1
Compliance & Tech Support	1	1	1
Administrative Assistant/Clerk	2	2	2
Total Personnel	7	7	7

Performance Measures			
	Actual	Projected	Projected
	2020/21	2021/22	2022/23
% of divisions that met their service delivery objectives.	100%	100%	100%
% of divisions that met their client satisfaction objectives.	100%	100%	100%
% of divisions that met their compliance objectives.	100%	100%	100%
% of divisions that met their outcomes objectives.	100%	100%	100%
% of divisions that met their financial effectiveness objectives.	100%	100%	100%

HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

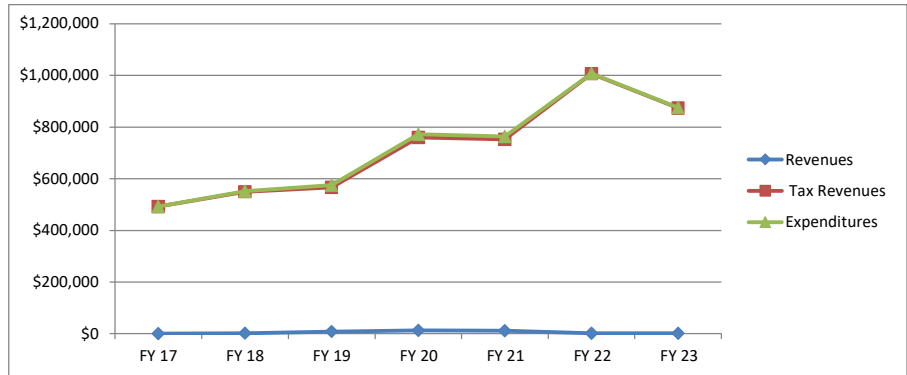
Special School Administration

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ -	\$ 1,980	\$ 8,493	\$ 12,379	\$ 11,552	\$ 1,000	\$ 1,000
	-	1,980	8,493	12,379	11,552	1,000	1,000
REVENUES - Tax Revenues							
5710 - Local Property Taxes	492,543	549,205	566,542	759,783	752,307	1,007,016	873,967
Total REVENUES:	492,543	551,185	575,035	772,162	763,860	1,008,016	874,967

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	385,378	374,023	386,367	466,453	505,298	579,918	626,554
6200 - Contracted Services	21,932	58,036	91,142	245,642	176,369	264,900	19,900
6300 - Supplies & Materials	50,691	56,595	47,650	29,910	45,060	97,050	128,050
6400 - Other Operating Costs	16,377	32,868	41,865	22,442	29,232	57,690	91,690
	474,378	521,522	567,023	764,447	755,959	999,558	866,194
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	18,165	29,663	8,012	7,715	7,901	8,458	8,773
Total EXPENDITURES:	\$ 492,543	\$ 551,185	\$ 575,035	\$ 772,162	\$ 763,860	\$ 1,008,016	\$ 874,967

Sustainability Ratio

Local Property Taxes / Expenditures	100%	100%	99%	98%	98%	100%	100%
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**Academic and Behavior School East
131**

<p>Program Narrative</p> <p>Academic and Behavior School East assists area school districts by providing educational programs for students with special needs. We serve students who may be emotionally disabled (ED), intellectually disabled (ID), have pervasive developmental disorders, maybe on the autism spectrum (ASD), and/or have other health impairments (OHI). We offer small class sizes staffed with certified teachers who individualize their education in age-appropriate classes, ensuring academic success and behavioral growth.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective 100% of students enrolled in Life Skills for at least weeks will show growth in their IEP Goals and Objectives.</p> <p>Client Satisfaction Objective 90% of client districts will be satisfied with services by ABS East.</p> <p>Outcomes Objective 80% of students in Adaptive Behavior who are enrolled 12 weeks or more will show growth in their Boys Town levels and/or IEP Goals and Objectives.</p> <p>Financial Objective Highpoint East School will be 75% to 80% self supporting.</p>
<p>Division Goals</p> <p>To provide effective educational services to at-risk students with behavior challenges.</p>	<p>Prior Year Highlights</p> <ul style="list-style-type: none"> • Number of restraints and incidents decreased from the previous year. • Established Professional Learning Communities to help with Teachers' Professional Development. • Student enrollment increased for the 2021-22 school year

<p>HCDE Goals</p> <table border="1"> <tr> <td>Goal 1</td> <td>Goal 2</td> <td>Goal 3</td> <td>Goal 4</td> <td>Goal 5</td> </tr> <tr> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> </tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X	X	X	X	<p>General Operating Fund Expenditures by Object</p> <table border="1"> <thead> <tr> <th></th> <th>2020/21</th> <th>2021/22</th> <th>2022/23</th> </tr> <tr> <th></th> <th>Actual</th> <th>Projected</th> <th>Budget</th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td align="right">3,210,420</td> <td align="right">4,069,716</td> <td align="right">4,485,809</td> </tr> <tr> <td>Contracted Services</td> <td align="right">178,861</td> <td align="right">203,410</td> <td align="right">178,410</td> </tr> <tr> <td>Supplies & Materials</td> <td align="right">126,972</td> <td align="right">130,700</td> <td align="right">165,300</td> </tr> <tr> <td>Other Operating Expenses</td> <td align="right">36,690</td> <td align="right">34,300</td> <td align="right">28,100</td> </tr> <tr> <td>Capital Outlay</td> <td align="center">-</td> <td align="center">-</td> <td align="center">-</td> </tr> <tr> <td>Facility Charges</td> <td align="right">318,056</td> <td align="right">340,445</td> <td align="right">353,125</td> </tr> <tr> <td>Total Budget</td> <td align="right">3,870,999</td> <td align="right">4,778,571</td> <td align="right">5,210,744</td> </tr> </tbody> </table>		2020/21	2021/22	2022/23		Actual	Projected	Budget	Payroll	3,210,420	4,069,716	4,485,809	Contracted Services	178,861	203,410	178,410	Supplies & Materials	126,972	130,700	165,300	Other Operating Expenses	36,690	34,300	28,100	Capital Outlay	-	-	-	Facility Charges	318,056	340,445	353,125	Total Budget	3,870,999	4,778,571	5,210,744		
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Position	20/21	21/22	22/23																																														
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Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
Percentage of students meeting progress in IEP Goals and Objectives	100%	100%	100%
Percentage of clients satisfied.	90%	90%	90%
Percentage of students meeting progress in Boys Town System	80%	80%	80%
Revenue/expenditure ratio	80%	80%	80%

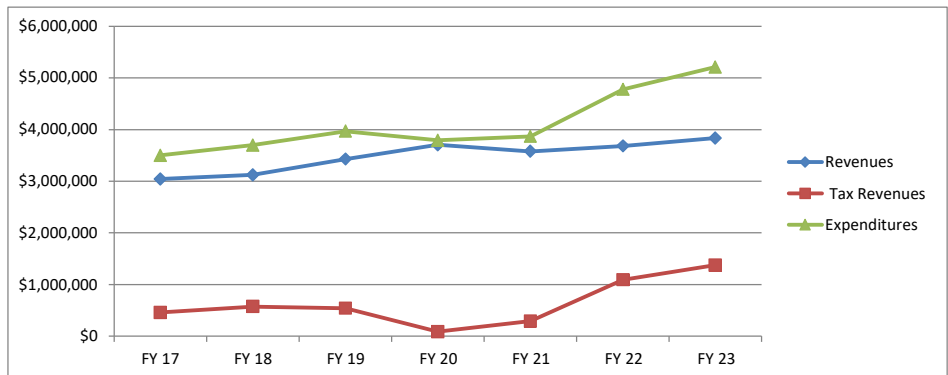
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Academic and Behavior School East

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 3,042,726	\$ 3,120,900	\$ 3,428,875	\$ 3,703,769	\$ 3,578,535	\$ 3,685,621	3,835,621
5740 - Local Rev-Other	-	3,351	283	-	-	-	-
	3,042,726	3,124,251	3,429,158	3,703,769	3,578,535	3,685,621	3,835,621
REVENUES - Tax Revenues							
5710 - Local Property Taxes	459,609	575,753	541,751	88,442	292,464	1,092,950	1,375,123
Total REVENUES:	3,502,335	3,700,004	3,970,909	3,792,211	3,870,999	4,778,571	5,210,744

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,896,437	3,082,425	3,258,184	3,147,140	3,210,420	4,069,716	4,485,809
6200 - Contracted Services	136,233	155,789	151,058	177,929	178,861	203,410	178,410
6300 - Supplies & Materials	68,753	101,238	190,906	133,682	126,972	130,700	165,300
6400 - Other Operating Costs	38,220	35,805	48,260	22,934	36,690	34,300	28,100
	3,139,643	3,375,257	3,648,408	3,481,685	3,552,944	4,438,126	4,857,619
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	362,692	324,747	322,501	310,526	318,056	340,445	353,125
Total EXPENDITURES:	\$ 3,502,335	\$ 3,700,004	\$ 3,970,909	\$ 3,792,211	\$ 3,870,999	\$ 4,778,571	\$ 5,210,744

Performance Ratio 87% 84% 86% 98% 92% 77% 74%
 Total Local, Federal, and State Revenues / Total Expenditures



Academic and Behavior School West

132

<p>Program Narrative</p> <p>ABS-West is one of the four schools within the Schools Division of the Harris County Department of Education. Currently, we have 84 students enrolled. We have two populations of students, one student population are our students with Autism. Many of these students are also Intellectually Disabled, Non-verbal and or Hearing Impaired. The other population are the students in the Adaptive Behavior program. These students may be Emotionally Disabled, Bi-Polar, and/or Learning Disabled. Many of these students may also have ADHD. These students may come to us below grade level, at grade level, or even function above grade level. For the students with Autism, we use Applied Behavior Analysis, which shapes their behavior in order for them to learn independent living and job readiness skills. For the students in the Adaptive Behavior program, we use the Boys Town Classroom Management System to teach them the appropriate social skills to be successful in school and to assist them in becoming successful adults as well as productive citizens.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective Our high school students will master their academic goals for the 2022-2023 school year.</p> <p>Client Satisfaction Objective 90% of clients will be satisfied with service provided by AB Schools.</p> <p>Outcomes Objective 80% of students in the Adaptive Behavior program enrolled for 12 continuous weeks or more will advance from daily level to progress.</p> <p>Financial Objective The revenue/expenditure ratio will be 80% or higher.</p>
<p>Division Goals</p> <ul style="list-style-type: none"> • Our first goal is to provide a safe educational environment for our students, staff, faculty members, and visitors. • Our second goal is to provide our students the very best educational and social programs. We will use the best practices and modern technology. In doing so, our students will not only be successful when they return to their home schools. They will become productive citizens in their communities. • Our third goal is to provide our staff with the best training and professional learning opportunities. Which will in turn enhance the quality of educational services we provide to our client districts, charter schools, and their students. 	<p>Prior Year Highlights</p> <p>Last year we had 12 students to Transition back to their home School Districts. In the fall of 2021 we had three students to graduate from high school. Currently, we have 3 seniors graduating in the spring of 2022.</p>

<p>HCDE Goals</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 15%;">Goal 1</td> <td style="width: 15%;">Goal 2</td> <td style="width: 15%;">Goal 3</td> <td style="width: 15%;">Goal 4</td> <td style="width: 15%;">Goal 5</td> </tr> <tr> <td>X</td> <td>X</td> <td>X</td> <td>X</td> <td>X</td> </tr> </table> <p>Personnel Allocations</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <th style="width: 30%;">Position</th> <th style="width: 10%;">20/21</th> <th style="width: 10%;">21/22</th> <th style="width: 10%;">22/23</th> </tr> <tr> <td>Principal</td> <td>1</td> <td>1</td> <td>1</td> </tr> <tr> <td>Assistant Principal</td> <td>2</td> <td>2</td> <td>2</td> </tr> <tr> <td>Counselors</td> <td>1.75</td> <td>1.75</td> <td>1.75</td> </tr> <tr> <td>Specialists</td> <td>3</td> <td>3</td> <td>3</td> </tr> <tr> <td>School Nurse</td> <td>1</td> <td>1</td> <td>1</td> </tr> <tr> <td>Teacher</td> <td>20</td> <td>20</td> <td>20</td> </tr> <tr> <td>Aides/Substitutes</td> <td>27.5</td> <td>27.5</td> <td>27.5</td> </tr> <tr> <td>Secretary/Clerks</td> <td>2</td> <td>2</td> <td>2</td> </tr> <tr> <td>Total Personnel</td> <td>58.25</td> <td>58.25</td> <td>58.25</td> </tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X	X	X	X	Position	20/21	21/22	22/23	Principal	1	1	1	Assistant Principal	2	2	2	Counselors	1.75	1.75	1.75	Specialists	3	3	3	School Nurse	1	1	1	Teacher	20	20	20	Aides/Substitutes	27.5	27.5	27.5	Secretary/Clerks	2	2	2	Total Personnel	58.25	58.25	58.25	<p>General Operating Fund Expenditures by Object</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <th rowspan="2"></th> <th style="width: 15%;">2020/21</th> <th style="width: 15%;">2021/22</th> <th style="width: 15%;">2022/23</th> </tr> <tr> <th><u>Actual</u></th> <th><u>Projected</u></th> <th><u>Budget</u></th> </tr> <tr> <td>Payroll</td> <td>3,271,414</td> <td>3,911,817</td> <td>4,057,545</td> </tr> <tr> <td>Contracted Services</td> <td>104,178</td> <td>119,031</td> <td>128,731</td> </tr> <tr> <td>Supplies & Materials</td> <td>106,265</td> <td>196,973</td> <td>194,773</td> </tr> <tr> <td>Other Operating Expenses</td> <td>37,589</td> <td>60,128</td> <td>52,628</td> </tr> <tr> <td>Capital Outlay</td> <td>5,683</td> <td>-</td> <td>-</td> </tr> <tr> <td>Facility Charges</td> <td>382,864</td> <td>409,815</td> <td>425,080</td> </tr> <tr> <td>Total Budget</td> <td>3,907,992</td> <td>4,697,764</td> <td>4,858,757</td> </tr> </table>		2020/21	2021/22	2022/23	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>	Payroll	3,271,414	3,911,817	4,057,545	Contracted Services	104,178	119,031	128,731	Supplies & Materials	106,265	196,973	194,773	Other Operating Expenses	37,589	60,128	52,628	Capital Outlay	5,683	-	-	Facility Charges	382,864	409,815	425,080	Total Budget	3,907,992	4,697,764	4,858,757
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Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
Percentage of students having an ARD meeting within two weeks of enrollment.	100%	100%	100%
Percentage of clients satisfied.	90%	100%	100%
Percentage of student enrolled for 15 weeks or more to advance in level.	80%	80%	80%
Percentage self-supporting (Revenue/Expenditure Ratio).	80%	80%	80%

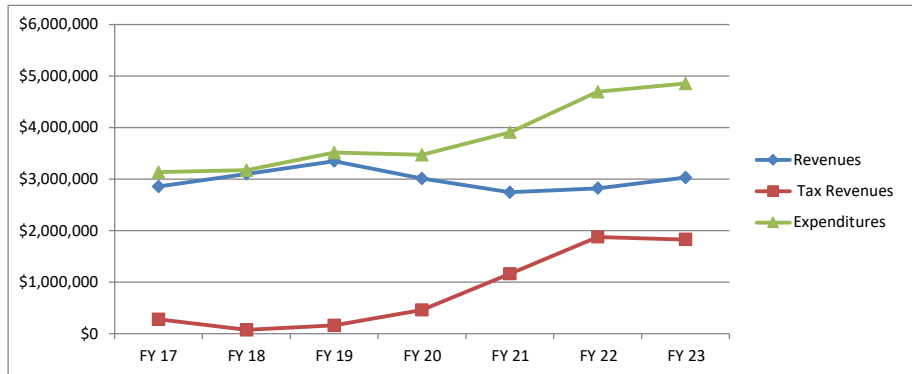
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Academic and Behavior School West

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 2,855,725	\$ 3,101,275	\$ 3,350,553	\$ 3,012,997	\$ 2,745,260	\$ 2,821,329	\$ 3,029,205
5740 - Local Revenue-Other	-	-	-	-	-	-	-
	2,855,725	3,101,275	3,350,553	3,012,997	2,745,260	2,821,329	3,029,205
REVENUES - Tax Revenues							
5710 - Local Property Taxes	278,453	71,249	159,995	458,231	1,162,733	1,876,435	1,829,552
Total REVENUES:	3,134,178	3,172,524	3,510,548	3,471,228	3,907,992	4,697,764	4,858,757

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,787,677	2,795,340	3,029,887	3,051,786	3,271,414	3,911,817	4,057,545
6200 - Contracted Services	79,709	97,944	80,052	82,200	104,178	119,031	128,731
6300 - Supplies & Materials	57,966	68,110	186,618	130,186	106,265	196,973	194,773
6400 - Other Operating Costs	29,143	37,950	42,010	41,461	37,589	60,128	52,628
6600 - Capital Assets	-	-	-	-	5,683	-	-
	2,954,495	2,999,344	3,338,567	3,305,633	3,525,129	4,287,949	4,433,677
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	179,683	173,180	171,981	165,596	382,864	409,815	425,080
Total EXPENDITURES:	\$ 3,134,178	\$ 3,172,524	\$ 3,510,548	\$ 3,471,229	\$ 3,907,992	\$ 4,697,764	\$ 4,858,757

Performance Ratio	91%	98%	95%	87%	70%	60%	62%
Total Local, Federal, and State Revenues / Total Expenditures							



**Fortis Academy
800**

Program Narrative Fortis will provide a high quality educational and treatment experience for students that desire to continue their education, while recovering from addiction. Fortis Academy services students that are in transit from the treatment for substance abuse to their home school. HCDE wants to foster an environment to all Fortis Academy students a place to maintain their sobriety and avoid substance abuse. This will also allow our students to prepare for High School graduation as well as college and career opportunities.	Division 2022-2023 Objectives
	Service Delivery Objective Provide a high quality educational and treatment experience for students that desire to continue their education, while recovering from addiction.
	Client Satisfaction Objective Fortis will maintain a client satisfaction rating of 96% and continue to increase presence in the recovery community while also increasing enrollment.
	Outcomes Objective Fortis will reach maximum capacity and return on investment by educating students in recovery from substance use and/or co-occurring disorders while meeting state curriculum and graduation requirement towards graduation.
	Financial Objective Increase enrollments thereby increasing revenue. Providing additional opportunities for enrollment in summer activities and programs.

Division Goals	Prior Year Highlights
<ul style="list-style-type: none"> To provide therapeutic support through Fortis Academy while also providing academic and emotional support to students recovering from substance use disorders. To ensure students graduate from their home schools prepared to continue their education and/or enter the work force. To educate students in recovery from substance use or co-occurring disorders while meeting state curriculum and graduation requirement towards graduation. 	80% passing rate 90% attendance 78% sobriety rate. End of celebration Fall Festival License Treatment provider

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

Personnel Allocations			
Position	20/21	21/22	22/23
Principal	1	1	1
Assistant Principal	1	1	1
Counselor/Recovery Coach	1	1	3
School Nurse	1	0	1
Teacher	5	5	5
Secretary	1	1	1
Total Personnel	10	9	12

General Operating Fund Expenditures by Object			
	2020/21	2021/22	2022/23
	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Payroll	753,005	842,132	1,089,312
Contracted Services	72,505	142,110	116,996
Supplies & Materials	72,074	185,988	163,939
Other Operating Expenses	15,520	49,020	49,433
Capital Outlay	-	-	-
Facility Charges	160,081	171,350	177,732
Total Budget	1,073,184	1,390,600	1,597,412

Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
Rate at which students are recovering credits	80%	80%	80%
How successful are students at maintaining their sobriety (average number of days sober)	120	120	180
Student attendance rate and retention rate	90%	90%	95%
Graduation rate	89%	90%	95%

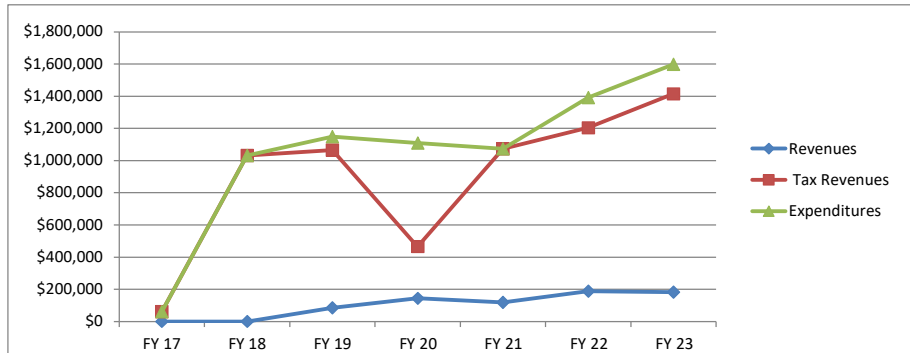
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Fortis High School

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ -	\$ -	\$ 84,000	\$ 143,750	\$ 118,750	\$ 187,500	\$ 183,124
5615 - Transfer In - Choice	-	-	-	500,000	-	-	-
	-	-	84,000	643,750	118,750	187,500	183,124
REVENUES - Tax Revenues							
5710 - Local Property Taxes	61,274	1,031,385	1,065,797	465,732	1,073,184	1,203,100	1,414,288
Total REVENUES:	61,274	1,031,385	1,149,797	1,109,482	1,191,934	1,390,600	1,597,412

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	27,524	632,055	690,432	775,146	753,005	842,132	1,089,312
6200 - Contracted Services	-	132,335	201,216	87,418	72,505	142,110	116,996
6300 - Supplies & Materials	-	79,756	67,731	76,490	72,074	185,988	163,939
6400 - Other Operating Costs	-	19,790	28,099	14,137	15,520	49,020	49,433
6600 - Capital Assets	33,750	4,000	-	-	-	-	-
	61,274	867,936	987,478	953,191	913,103	1,219,250	1,419,680
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	-	163,449	162,319	156,292	160,081	171,350	177,732
Total EXPENDITURES:	\$ 61,274	\$ 1,031,385	\$ 1,149,797	\$ 1,109,483	\$ 1,073,184	\$ 1,390,600	\$ 1,597,412

Performance Ratio	0%	0%	7%	13%	11%	13%	11%
Total Local, Federal, and State Revenues / Total Expenditures							



**Highpoint School East
970**

Program Narrative
Highpoint School East serves 6th-12th grade at risk students who have been expelled or placed from twelve client school districts. HCDE provides intensive counseling and demanding curriculum in a structured environment.

Division 2022-2023 Objectives
Service Delivery Objective
Highpoint School East will provide 100% transition services for the students who attend 45 days or more.
Client Satisfaction Objective
90% of clients will be satisfied with services provided by Highpoint schools.
Outcomes Objective
Highpoint School East will meet their objectives in this area.
Financial Objective
Highpoint East School will be 75% to 80% self supporting.

Division Goals
Provide a safe educational environment for our students, staff and faculty. Provide our students the very best educational program using the best practices. In doing so our students will return to their home campuses and not only experience success there, but in their communities as well. Not only do we want to prepare our students to be productive and responsible adults, we also want them to be prepared for continuing educational opportunities and/or the world of work.

Prior Year Highlights
In light of the pandemic Highpoint successfully transitioned 91% of our students back to their home campuses. HSE offered a hybrid model of learning in order for students to successfully complete their instruction during the pandemic. COVID protocols prevented the spread of COVID on our campus. We developed a fluid line of communication with our parents through use of several platforms.

HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
X	X	X	X	X

General Operating Fund Expenditures by Object

	2020/21	2021/22	2022/23
	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Payroll	2,476,687	2,813,875	3,329,831
Contracted Services	217,058	267,240	233,240
Supplies & Materials	68,184	101,800	101,800
Other Operating Expenses	19,006	35,740	35,740
Capital Outlay	-	-	-
Facility Charges	359,987	385,331	401,243
Total Budget	3,140,923	3,603,986	4,101,854

Personnel Allocations

Position	20/21	21/22	22/23
Principal	1	1	1
Assistant Principal	2	2	2
Transition Specialist	3	3	3
Counselor	1	1	2
School Nurse	1	1	1
Teacher	18	18	20
Total Personnel	26	26	29

Performance Measures

	<u>Actual</u>	<u>Projected</u>	<u>Projected</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>
Percentage of students attending 45 days or longer received transition services.	100%	100%	100%
Percentage of clients satisfied.	90%	90%	90%
Percentage of students attending 45 days or longer successfully complete the program.	100%	90%	100%
Percentage self supporting	80%	63%	80%

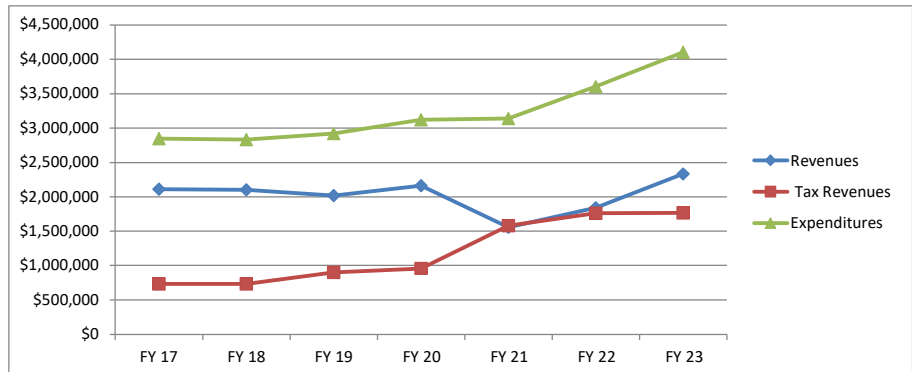
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Highpoint East School

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 2,113,190	\$ 2,101,955	\$ 2,016,830	\$ 2,162,008	\$ 1,558,767	\$ 1,841,146	\$ 2,333,500
5740 - Local Revenue-Other	-	-	-	-	-	-	-
	2,113,190	2,101,955	2,016,830	2,162,008	1,558,767	1,841,146	2,333,500
REVENUES - Tax Revenues							
5710 - Local Property Taxes	734,120	731,157	902,352	959,629	1,582,156	1,762,840	1,768,354
Total REVENUES:	2,847,310	2,833,112	2,919,182	3,121,637	3,140,923	3,603,986	4,101,854

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,181,725	2,148,609	2,224,970	2,434,405	2,476,687	2,813,875	3,329,831
6200 - Contracted Services	130,101	237,445	218,655	230,512	217,058	267,240	233,240
6300 - Supplies & Materials	55,713	57,881	78,154	91,116	68,184	101,800	101,800
6400 - Other Operating Costs	11,460	21,614	32,381	14,137	19,006	35,740	35,740
	2,378,999	2,465,549	2,554,161	2,770,170	2,780,936	3,218,655	3,700,611
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	468,311	367,563	365,021	351,467	359,987	385,331	401,243
Total EXPENDITURES:	\$ 2,847,310	\$ 2,833,112	\$ 2,919,182	\$ 3,121,637	\$ 3,140,923	\$ 3,603,986	\$ 4,101,854

Performance Ratio	74%	74%	69%	69%	50%	51%	57%
Total Local, Federal, and State Revenues / Total Expenditures							



**Facilities - Construction Services
086**

<p>Program Narrative</p> <p>The function of the Facilities Services division is to operate HCDE's physical plant and ancillary services. Moreover, our priority is to ensure a condition of operations that provides students and staff with an environment that is safe, clean, attractive, and functional.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective Provide HCDE locations with quality improvements and upgrades.</p> <p>Client Satisfaction Objective Provide quality improvements and upgrades.</p> <p>Outcomes Objective HCDE locations will have up-to-date improvements and upgrades.</p> <p>Financial Objective Stay within the expenditure budget approved by HCDE.</p>
<p>Division Goals</p> <p>To ensure a condition of operations that provides students, and staff with safe, clean, attractive, and functional. Stay within expenditure budget. Provide environmental studies, and training to HCDE locations, and employees. Provide up-to-date improvement and upgrades to HCDE locations.</p>	<p>Prior Year Highlights</p> <p>Demolition of old Adult Education Building, First stages complete for New Adult Education Building, and progression on Construction for New Highpoint Middle School.</p>

<p>HCDE Goals</p> <table border="1"> <tr> <td>Goal 1</td> <td>Goal 2</td> <td>Goal 3</td> <td>Goal 4</td> <td>Goal 5</td> </tr> <tr> <td></td> <td align="center">X</td> <td></td> <td></td> <td></td> </tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		X				<p>General Operating Fund Expenditures by Object</p> <table border="1"> <thead> <tr> <th></th> <th>2020/21</th> <th>2021/22</th> <th>2022/23</th> </tr> <tr> <th></th> <th>Actual</th> <th>Projected</th> <th>Budget</th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td align="right">156,552</td> <td align="right">196,862</td> <td align="right">169,519</td> </tr> <tr> <td>Contracted Services</td> <td align="right">2,131</td> <td align="right">2,000</td> <td align="right">2,000</td> </tr> <tr> <td>Supplies & Materials</td> <td align="right">-</td> <td align="right">3,000</td> <td align="right">3,000</td> </tr> <tr> <td>Other Operating Expenses</td> <td align="right">-</td> <td align="right">16,100</td> <td align="right">16,100</td> </tr> <tr> <td>Capital Outlay</td> <td align="right">-</td> <td align="right">-</td> <td align="right">-</td> </tr> <tr> <td>Facility Charges</td> <td align="right">5,078</td> <td align="right">5,194</td> <td align="right">5,388</td> </tr> <tr> <td>Total Budget</td> <td align="right">163,761</td> <td align="right">223,156</td> <td align="right">196,007</td> </tr> </tbody> </table>		2020/21	2021/22	2022/23		Actual	Projected	Budget	Payroll	156,552	196,862	169,519	Contracted Services	2,131	2,000	2,000	Supplies & Materials	-	3,000	3,000	Other Operating Expenses	-	16,100	16,100	Capital Outlay	-	-	-	Facility Charges	5,078	5,194	5,388	Total Budget	163,761	223,156	196,007
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<p>Performance Measures</p> <p>Percent of work orders completed within time guidelines</p> <p>Percent of clients who rated services as satisfactory.</p> <p>Percent of Building Maintained to Safe Building Standards</p> <p>Total facility support expenditures</p>	<p>Actual</p> <p>2020/21</p> <p align="center">80%</p> <p align="center">90%</p> <p align="center">90%</p> <p>Stay within budget</p>	<p>Projected</p> <p>2021/22</p> <p align="center">80%</p> <p align="center">90%</p> <p align="center">90%</p> <p>Stay within budget</p>	<p>Projected</p> <p>2022/23</p> <p align="center">80%</p> <p align="center">90%</p> <p align="center">90%</p> <p>Stay within budget</p>
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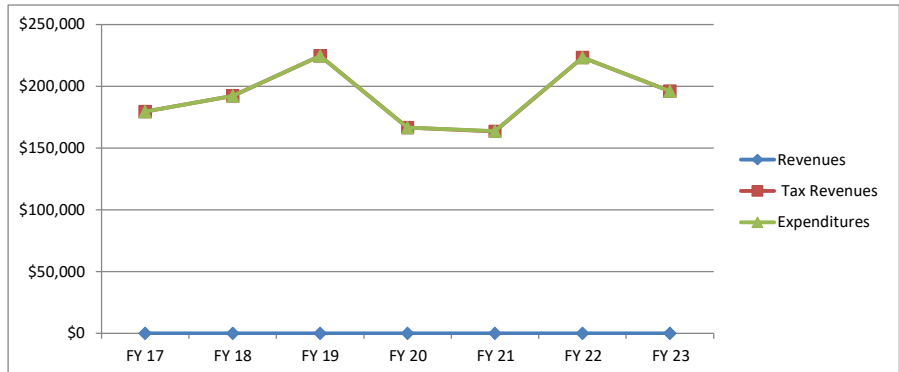
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Facility - Construction Services

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	\$ 179,413	\$ 192,282	\$ 224,436	\$ 166,604	\$ 163,536	\$ 223,156	\$ 196,007
Total REVENUES:	179,413	192,282	224,436	166,604	163,536	223,156	196,007

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	173,411	185,352	171,592	159,978	156,552	196,862	169,519
6200 - Contracted Services	2,375	3,996	3,022	2,031	2,131	2,000	2,000
6300 - Supplies & Materials	-	-	-	930	-	3,000	3,000
6400 - Other Operating Costs	790	-	2,429	548	-	16,100	16,100
	176,576	189,348	177,044	163,487	158,683	217,962	190,619
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	2,837	2,934	47,392	3,117	5,078	5,194	5,388
Total EXPENDITURES:	\$ 179,413	\$ 192,282	\$ 224,436	\$ 166,604	\$ 163,761	\$ 223,156	\$ 196,007

Sustainability Ratio	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%



**Records Management
954**

Program Narrative	Division 2022-2023 Objectives
The Records Management assists Harris County area educational and governmental agencies with maintaining and compliance with the State of Texas Local Governmental Records Act of 1989. We provide all types of records management services which includes, helping develop Records Control Schedules, destructions and recycling services, consulting, training, microfilm conversions, electronic imaging and storage vital records storage, transportation and records storage	Service Delivery Objective Pick up and Delivery Services will be 95% on time weekly.
	Client Satisfaction Objective Records customers will rate our overall services as 90% (satisfied).
	Outcomes Objective Records Management will close 100% of service orders within 48 hours.
	Financial Objective Records Management will be 90-95% self-sustaining.
Division Goals	Prior Year Highlights
Increase the number of recurring imaging/scanning projects. Adapt to customers demand by training staff members to becoming more accurate in daily processing and production. Clean out old inventories to create space for future records	Train customers on the use of the web interface. Picked up over 125,000 tons of paper for recycling. Developed a partnership with the City of Houston for digitizing/scanning services

HCDE Goals						General Operating Fund Expenditures by Object			
	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		2020/21	2021/22	2022/23
				X			Actual	Projected	Budget
Personnel Allocations						Payroll	873,159	945,138	990,230
Position	20/21	21/22	22/23						
Director	1	1	1						
Records Operations Supervisor	1	1	1						
Records Coordinator	1	1	1						
Records Center Technician	6	6	6						
Microfilm/Imaging Clerk	2	2	2						
Records Clerk	1	1	1						
Customer Service Clerk	1	1	1						
Imaging Center Lead	2	2	2						
Total Personnel	15	15	15						
						Contracted Services	118,364	139,850	170,500
						Supplies & Materials	138,799	173,010	205,500
						Other Operating Expenses	808	5,100	5,500
						Capital Outlay	12,600	35,440	-
						Facility Charges	731,933	766,538	767,556
						Total Budget	1,875,662	2,065,076	2,139,286

Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
Percentage of on time weekly pickup and delivery services	100%	95%	95%
Percent of clients who rated services as satisfactory.	95%	80%	80%
Percent of clients who use web processing technology	90%	95%	95%
Percent self-sustaining.	90%	95%	95%

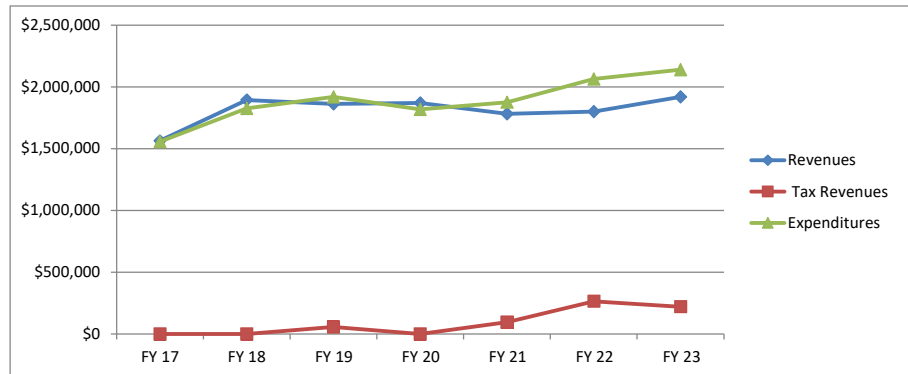
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Records Mgmt. Services

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 1,493,589	\$ 1,809,087	\$ 1,619,412	\$ 1,803,988	\$ 1,732,472	\$ 1,730,575	\$ 1,848,413
5615 - Transfer In - Choice	-	-	174,136	-	-	-	-
5740 - Local Revenue-Other	69,576	85,684	68,270	64,796	49,118	70,000	70,000
	1,563,165	1,894,771	1,861,817	1,868,784	1,781,591	1,800,575	1,918,413
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	-	55,524	-	94,072	264,501	220,873
Total REVENUES:	1,563,165	1,894,771	1,917,341	1,868,784	1,875,662	2,065,076	2,139,286

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	719,182	765,299	808,152	862,935	873,159	945,138	990,230
6200 - Contracted Services	99,134	231,431	184,532	77,933	118,364	139,850	170,500
6300 - Supplies & Materials	126,175	141,228	131,172	146,381	138,799	173,010	205,500
6400 - Other Operating Costs	874	1,521	17,804	1,328	808	5,100	5,500
6600 - Capital Assets	-	17,806	-	-	12,600	35,440	-
	945,365	1,157,285	1,141,661	1,088,577	1,143,729	1,298,538	1,371,730
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	612,015	668,853	775,680	730,370	731,933	766,538	767,556
Total EXPENDITURES:	\$ 1,557,380	\$ 1,826,138	\$ 1,917,341	\$ 1,818,947	\$ 1,875,662	\$ 2,065,076	\$ 2,139,286

Performance Ratio	100%	104%	97%	103%	95%	87%	90%
Total Local, Federal, and State Revenues / Total Expenditures							



Choice Partners Cooperative
089 – 950 – 955

<p>Program Narrative</p> <p>Gain purchasing power with legal, shared services solutions from Choice Partners national cooperative. Our government competitively procures contracts, providing transparency, oversight and compliance for your government at no cost! Maximize resources with quality, legal procurement and contract solutions for facilities services, food/cafeteria products, supplies, technology and more.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective Choice Partners will increase the number of members by 5% for FY 22-23</p> <p>Client Satisfaction Objective 90% of Choice Partners Cooperative customers will be satisfied with services.</p> <p>Outcomes Objective CP will achieve an increase of 8% over the financial effectiveness benchmark for FY22-23</p> <p>Financial Objective CP will be 130% self sustaining.</p>
<p>Division Goals</p> <p>Generate significant revenue for HCDE. Offer innovative, quality contracts for members Offer exclusive online E-Procurement with national contracts. Provide superior quality customer service and support. Make it easy and simple to do business with CP.</p>	<p>Prior Year Highlights</p> <p>Revenues over \$5.9 million Very low in expected expenditures, not over \$2 million</p>

<p>HCDE Goals</p> <table border="1"> <tr> <td>Goal 1</td> <td>Goal 2</td> <td>Goal 3</td> <td>Goal 4</td> <td>Goal 5</td> </tr> <tr> <td></td> <td align="center">X</td> <td align="center">X</td> <td align="center">X</td> <td></td> </tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		X	X	X		<p>General Operating Fund Expenditures by Object</p> <table border="1"> <thead> <tr> <th></th> <th>2020/21</th> <th>2021/22</th> <th>2022/23</th> </tr> <tr> <th></th> <th>Actual</th> <th>Projected</th> <th>Budget</th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td align="right">1,677,946</td> <td align="right">1,698,087</td> <td align="right">1,741,160</td> </tr> <tr> <td>Contracted Services</td> <td align="right">505,190</td> <td align="right">404,610</td> <td align="right">516,250</td> </tr> <tr> <td>Supplies & Materials</td> <td align="right">190,690</td> <td align="right">144,840</td> <td align="right">145,070</td> </tr> <tr> <td>Other Operating Expenses</td> <td align="right">359,220</td> <td align="right">311,920</td> <td align="right">1,336,210</td> </tr> <tr> <td>Capital Outlay</td> <td align="center">-</td> <td align="center">-</td> <td align="center">-</td> </tr> <tr> <td>Other Uses</td> <td align="right">2,927,240</td> <td align="right">4,364,271</td> <td align="right">5,148,872</td> </tr> <tr> <td>Facility Charges</td> <td align="right">68,094</td> <td align="right">69,652</td> <td align="right">72,247</td> </tr> <tr> <td>Total Budget</td> <td align="right">5,728,380</td> <td align="right">6,993,380</td> <td align="right">8,959,809</td> </tr> </tbody> </table>		2020/21	2021/22	2022/23		Actual	Projected	Budget	Payroll	1,677,946	1,698,087	1,741,160	Contracted Services	505,190	404,610	516,250	Supplies & Materials	190,690	144,840	145,070	Other Operating Expenses	359,220	311,920	1,336,210	Capital Outlay	-	-	-	Other Uses	2,927,240	4,364,271	5,148,872	Facility Charges	68,094	69,652	72,247	Total Budget	5,728,380	6,993,380	8,959,809
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<p>Performance Measures</p> <p>Net membership growth</p> <p>8% increase over financial effectiveness benchmark</p> <p>Percent self-sustaining</p>	<p>Actual</p> <p>2020/21</p> <p align="center">143.0</p> <p align="center">Meet</p> <p align="center">130%</p>	<p>Projected</p> <p>2021/22</p> <p align="center">91.5</p> <p align="center">Meet</p> <p align="center">130%</p>	<p>Projected</p> <p>2022/23</p> <p align="center">100.0</p> <p align="center">Meet</p> <p align="center">130%</p>
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HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Choice Partners

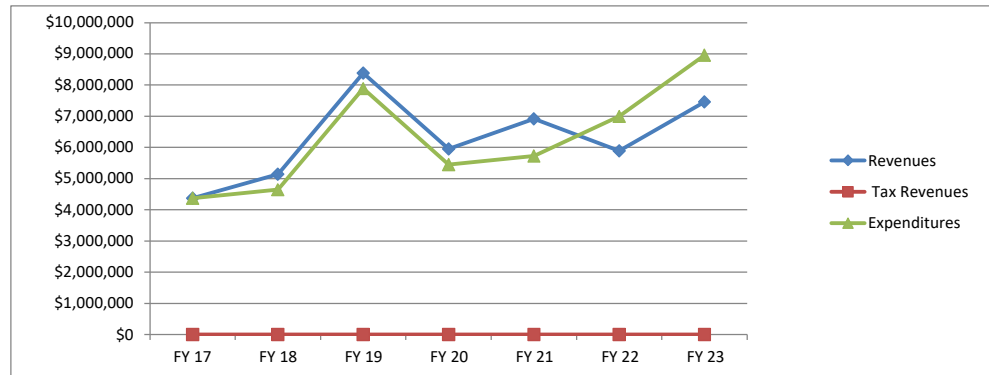
	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 4,339,278	\$ 5,117,297	\$ 8,349,972	\$ 5,921,174	\$ 6,924,043	\$ 5,861,380	\$ 7,427,809
5740 - Local Revenue-Other	32,000	30,200	39,700	31,506		32,000	32,000
Total REVENUES:	4,371,278	5,147,497	8,389,672	5,952,680	6,924,043	5,893,380	7,459,809

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	1,163,228	1,205,699	1,370,380	1,438,371	1,677,946	1,698,087	1,741,160
6200 - Contracted Services	312,929	344,062	367,292	264,157	505,190	404,610	516,250
6300 - Supplies & Materials	64,041	61,506	50,917	43,561	190,690	144,840	145,070
6400 - Other Operating Costs	178,745	166,685	229,291	135,423	359,220	311,920	1,336,210
6600 - Capital Assets	-	-	-	17,261	-	-	-
8900 - Other Uses	2,588,083	2,803,104	5,805,811	3,490,423	2,927,240	4,364,271	5,148,872
	4,307,026	4,581,056	7,823,691	5,389,196	5,660,286	6,923,728	8,887,562
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	64,252	66,441	65,981	63,485	68,094	69,652	72,247
Total EXPENDITURES:	\$ 4,371,278	\$ 4,647,497	\$ 7,889,672	\$ 5,452,681	\$ 5,728,380	\$ 6,993,380	\$ 8,959,809

Performance Ratio*

*Total Transfer to General Fund / Total Revenue

59% 54% 69% 59% 42% 74% 69%



**Facilities Support Services
799**

<p>Program Narrative</p> <p>The function of the Facilities Services division is to operate HCDE's physical plant and ancillary services.</p> <p>The Facilities division maintains/services over a million square feet of office/education/warehouse space; this includes 29 total locations, 13 of which are HCDE, 16 are Head Start.</p>	<p>Division 2022-2023 Objectives</p> <p>Service Delivery Objective Upon receipt of work orders that are initiated the facilities division will strive to meet the following guidelines: Priority A - 24 hours; Priority B - 72 hours; Priority C - 184 hours</p> <p>Client Satisfaction Objective Facilities Services will work to make sure that 90% of our clients response to our response will be with satisfaction.</p> <p>Outcomes Objective To ensure that all HCDE buildings are maintained and kept up to safety codes and regulations.</p> <p>Financial Objective Facilities Support expenditures for operations will not exceed the approved budget.</p>
<p>Division Goals</p> <p>To ensure a condition of operations that provides students, and staff with safe, clean, attractive, and functional.</p>	<p>Prior Year Highlights</p> <p>We have a new Assistant Director position, which has helped organization. We had minimal employee turnover during the past year. We have kept our work order response time to 1-3 days, depending on priority.</p>

<p>HCDE Goals</p> <table border="1"> <tr> <td>Goal 1</td> <td>Goal 2</td> <td>Goal 3</td> <td>Goal 4</td> <td>Goal 5</td> </tr> <tr> <td></td> <td align="center">X</td> <td></td> <td></td> <td></td> </tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		X				<p>General Operating Fund Expenditures by Object</p> <table border="1"> <thead> <tr> <th></th> <th>2020/21</th> <th>2021/22</th> <th>2022/23</th> </tr> <tr> <th></th> <th>Actual</th> <th>Projected</th> <th>Budget</th> </tr> </thead> <tbody> <tr> <td>Payroll</td> <td align="right">2,762,315</td> <td align="right">2,934,239</td> <td align="right">2,983,712</td> </tr> <tr> <td>Contracted Services</td> <td align="right">1,870,777</td> <td align="right">1,988,626</td> <td align="right">2,057,780</td> </tr> <tr> <td>Supplies & Materials</td> <td align="right">307,357</td> <td align="right">276,502</td> <td align="right">302,300</td> </tr> <tr> <td>Other Operating Expenses</td> <td align="right">662,861</td> <td align="right">718,972</td> <td align="right">720,500</td> </tr> <tr> <td>Capital Outlay</td> <td align="center">-</td> <td align="center">-</td> <td align="center">-</td> </tr> <tr> <td>Facility Charges</td> <td align="center">-</td> <td align="center">-</td> <td align="center">-</td> </tr> <tr> <td>Total Budget</td> <td align="right">5,603,310</td> <td align="right">5,918,339</td> <td align="right">6,064,292</td> </tr> </tbody> </table>		2020/21	2021/22	2022/23		Actual	Projected	Budget	Payroll	2,762,315	2,934,239	2,983,712	Contracted Services	1,870,777	1,988,626	2,057,780	Supplies & Materials	307,357	276,502	302,300	Other Operating Expenses	662,861	718,972	720,500	Capital Outlay	-	-	-	Facility Charges	-	-	-	Total Budget	5,603,310	5,918,339	6,064,292
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<p>Performance Measures</p> <p>Percent of work orders completed within time guidelines</p> <p>Percent of clients who rated services as satisfactory.</p> <p>Percent of Building Maintained to Safe Building Standards</p> <p>Total facility support expenditures</p>	<p>Actual 2020/21</p> <p align="center">80%</p> <p align="center">90%</p> <p align="center">90%</p> <p>Stay within budget</p>	<p>Projected 2021/22</p> <p align="center">80%</p> <p align="center">90%</p> <p align="center">100%</p> <p>Stay within budget</p>	<p>Projected 2022/23</p> <p align="center">80%</p> <p align="center">90%</p> <p align="center">100%</p> <p>Stay within budget</p>
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HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Facilities Support Services

REVENUES

REVENUES - Local, State, and Federal

5790 - Local Revenue

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
	4,762,985	4,870,172	5,106,152	4,957,533	5,603,310	5,918,339	6,064,292
	4,762,985	4,870,172	5,106,152	4,957,533	5,603,310	5,918,339	6,064,292
Total REVENUES:	\$ 4,762,985	\$ 4,870,172	\$ 5,106,152	\$ 4,957,533	\$ 5,603,310	\$ 5,918,339	\$ 6,064,292

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

6600 - Capital Assets

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
	2,354,833	2,437,532	2,464,963	2,631,243	2,762,315	2,934,239	2,983,712
	1,582,693	1,551,258	1,696,516	1,505,222	1,870,777	1,988,626	2,057,780
	360,600	427,287	441,044	271,732	307,357	276,502	302,300
	422,694	454,095	471,864	539,728	662,861	718,972	720,500
	42,165	-	31,764	9,608	-	-	-
	4,762,985	4,870,172	5,106,152	4,957,533	5,603,310	5,918,339	6,064,292

EXPENDITURES - Facilities

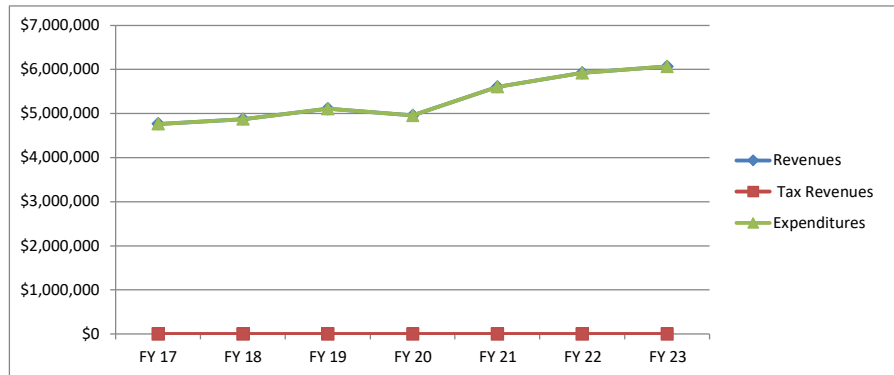
6487 - Facilities Support Charges

	-	-	-	-	-	-	-
Total EXPENDITURES:	\$ 4,762,985	\$ 4,870,172	\$ 5,106,152	\$ 4,957,533	\$ 5,603,310	\$ 5,918,339	\$ 6,064,292

Sustainability Ratio

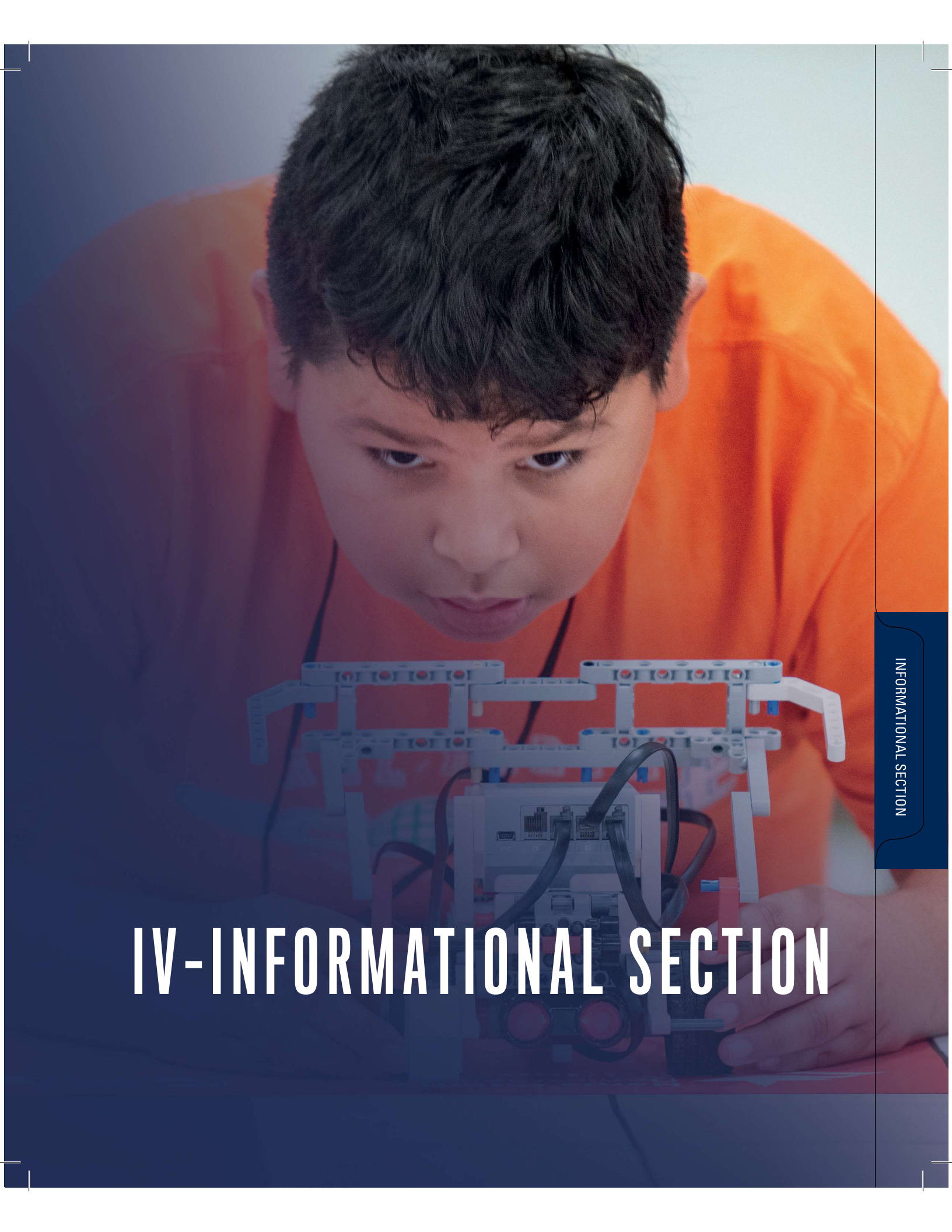
Local Revenue / Expenditures

	100%	100%	100%	100%	100%	100%	100%
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IV-INFORMATIONAL SECTION



Harris County
Department of
Education

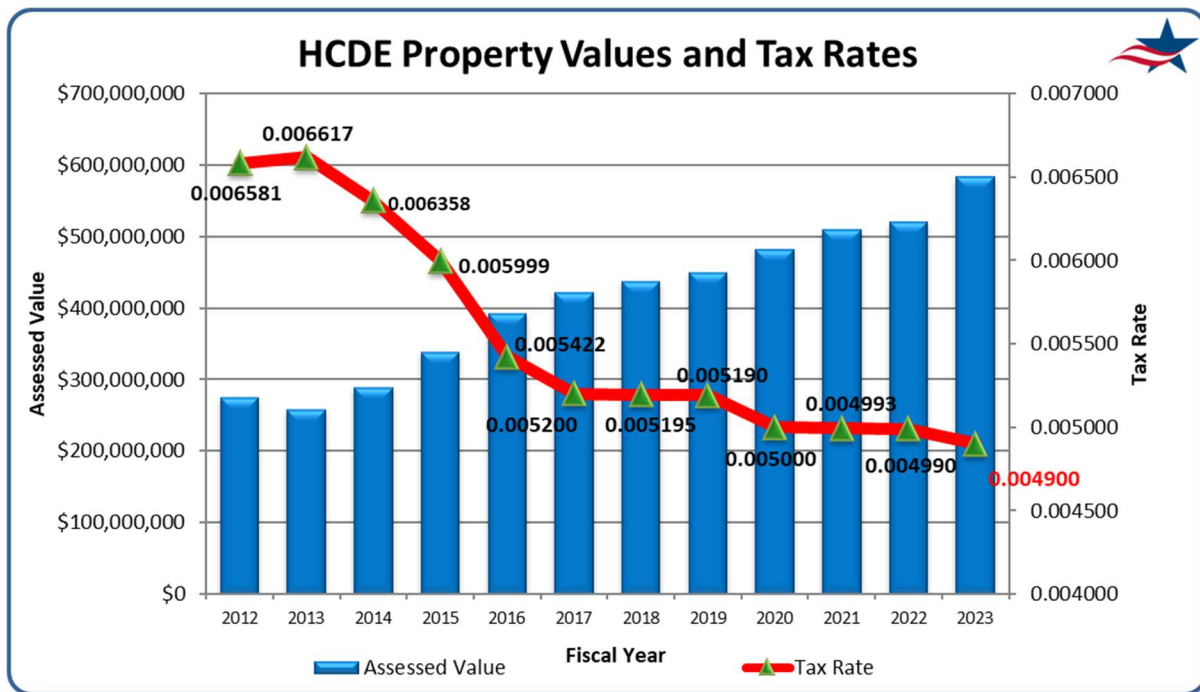
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TAX & DEBT ASSUMPTION

Taxable Value and Tax Rates

Current appraisal district values are used and updated throughout every stage of the budget planning and tax rate proposal process. The adjusted Taxable Values for Tax Year 2021 (Fiscal Year 2022) were \$516,540,607,587, and the Harris County Appraisal District estimated the Tax Year 2022 values (Fiscal Year 2023) at \$584,384,776,415. This is an 11.97% increase in values from the ones certified for the previous year. Houston has experienced a spike in property values that have an inverse relationship with tax rates. Even though we are expecting a considerable increase in values, we have budgeted growth in tax revenues at 7.3%, to \$27,658,745 from \$25,783,250.

The following graph and table show the historical taxable values and estimates for the next year, illustrating the inverse relationship between assessed values and tax rates. As the values have increased, the tax rates have decreased.



Fiscal Year	2012	2013	2014	2015	2016
Assessed Value in Thousands \$(000)	\$ 276,708,489	\$ 258,927,593	\$ 289,414,941	\$ 338,519,353	\$ 393,714,660
Tax Rate per \$100 in Dollars	\$ 0.006581	\$ 0.006617	\$ 0.006358	\$ 0.005999	\$ 0.005422
Fiscal Year	2017	2018	2019	2020	2021
Assessed Value in Thousands \$(000)	\$ 422,985,448	\$ 437,880,500	\$ 450,373,366	\$ 483,136,335	\$ 511,016,112
Tax Rate per \$100 in Dollars	\$ 0.005200	\$ 0.005195	\$ 0.005190	\$ 0.005000	\$ 0.004993
Fiscal Year	2022	2023	Forecast		
Assessed Value in Thousands \$(000)	\$ 521,912,555	\$ 584,384,776	\$ 601,916,319	\$ 619,973,809	\$ 638,573,023
Tax Rate per \$100 in Dollars	\$ 0.004990	\$ 0.004900	\$ 0.004870	\$ 0.004840	\$ 0.004810

The table above offers forecasted values estimated with a 3% increase.

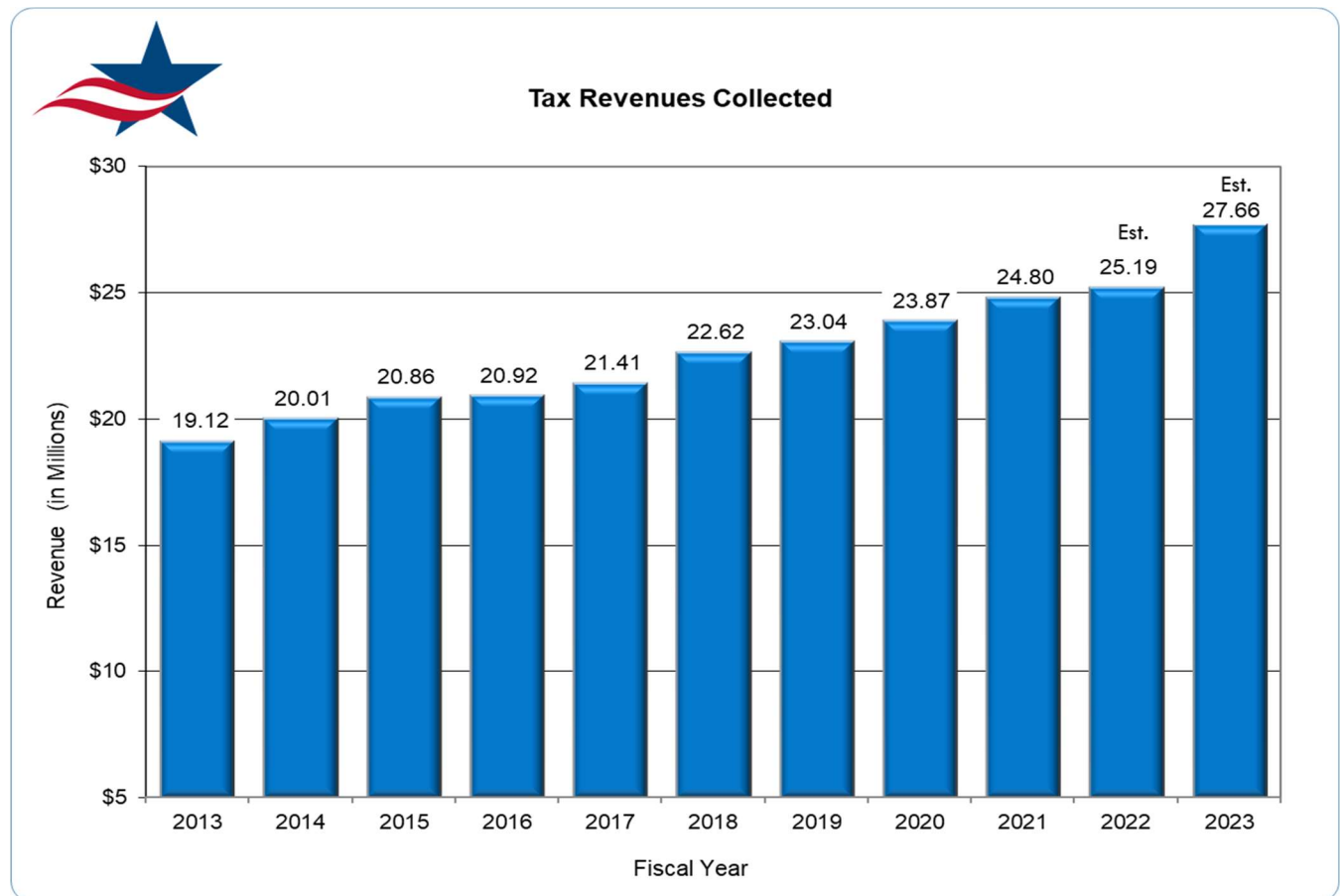
Tax Rate

The tax rate for 2022-2023 used in estimating revenue was \$.004900. The No-New-Revenue Tax Rate was calculated at \$0.004541, and the Voter-Approval tax rate was calculated at \$0.004915. The **No-New-Revenue Tax Rate** is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for HCDE from the same properties in both the 2021 tax year and the 2022 tax year. While **the Voter-Approval rate** is the highest tax rate that Harris County Department of Education may adopt without holding an election to seek voter approval of the proposed tax rate.

These rates are calculated by the Harris County Appraisal District (HCAD) and validated by HCDE. The final calculations were received on September 7, 2022. On October 19, 2022, the HCDE Board of Trustees will vote to adopt a tax rate of \$.004900. While the the pending tax rate is lower than the Voter-Approved Tax Rate, it is greater than the No-New-Revenue Tax Rate, therefore a Public Hearing will be held immediately before the Board votes to adopt this rate.

Tax Collections

Harris County Tax Office collects tax revenues for HCDE. The anticipated collection rate for Tax Year 2022 for the Harris County Department of Education is 98% as projected by the Harris County Tax Assessor – Collector. In the following chart the amount of tax revenue collected during the last ten years is presented. For fiscal year 2023 the estimated amount is \$27,818,745, from which \$27,658,745 are Estimated Revenue for Current Property Taxes and \$150,000 are estimated for Delinquent Property Taxes. As of August 31st, 2022, the actual total collection for taxes for HCDE is \$25,191,193. HCDE recognizes fees to the Harris County Appraisal District and to the Harris County Tax Office. The actual amount paid as of August 31st, 2022 was \$516,834, equivalent to 2.06% of the actual tax collected. Actual figures for the fiscal year for tax collections and fees will change according to the assumptions below.



Property Tax Revenue Estimate

The Harris County Appraisal District report dated April 30, 2020 was used to calculate the Tax Revenue Estimate since the certified values were received later in the budget process (7/24/20). The assumptions used include the following:

1. 98.9% historical average for current tax collections; in addition, Delinquent and Penalty & Interests combine to make total tax collections reach the 99% budgeted.
2. In preparing the budget, HCDE used the total estimate of \$315,000 for Delinquent Tax, Penalty and Interests and special tax assessments collections.
3. The Harris County Tax Office (HCTO) collects tax revenues for HCDE. A 3% fee is deducted by HCTO. In the same proportion taxes are collected, HCTO deducts its fee and the net revenue is sent to HCDE. Collection fees are estimated at \$550,000 for Fiscal Year 2021-2022.
4. The Harris County Appraisal District (HCAD) appraises property and hears appraisal protests on behalf of HCDE. For these services, HCAD charges HCDE a quarterly fee based on HCDE percentage of the total appraisals for Harris County. Appraisal fees are estimated at \$190,000 for FY 2021-2022.

**Harris County Department of Education
Tax Year 2021 Current Tax Revenue Estimate Update**

	EST FINAL VALUE HCAD
(A) Total Taxable value, Certified and Uncertified:	\$584,384,776,415
 Calculate Interim Current Tax Revenue Estimate:	
(B) 1) (A) divided by 100	\$5,843,847,764
(C) 2) Current Tax Rate	0.004900
3) 2022 Current Tax Revenue Estimate, at 100% Collection Rate, (B) X (C)	\$28,634,854
(E) 4) Current Tax Rev Estimate @ 98% Collection Rate:	\$28,062,157
 Comparison of Current Tax Rev Estimate @ 98% Collection Rate with Budgeted Tax Revenue Est:	
Interim Current Tax Revenue Estimate Over/(Under)	
Current Tax Revenue, Currently Budgeted:	
Current Tax Revenue Estimate (E)	\$28,062,157
(F) LESS: Tax Revenue, Currently Budgeted	\$27,658,745
Total Current Tax Revenue Estimate Over/(Under) Tax Revenue, Currently Budgeted, (E) - (F):	\$403,412
 FY2022-2023 Estimated Current Tax Revenue	
Estimated Delinquent Tax Collections	\$ 28,062,157
Estimated Penalty and Interest	150,000
Estimated Special Assessment Collections	-
Total Estimated Revenue - Property Taxes	\$28,227,157

Effect on the Average Taxpayer

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

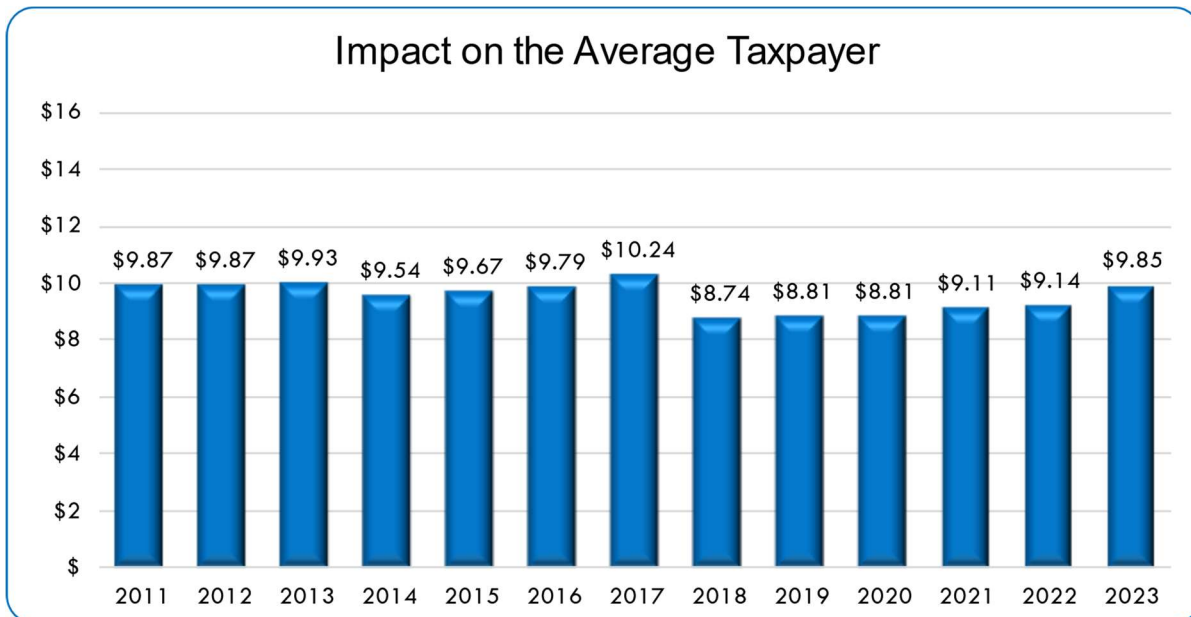
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
Average Appraised Value	\$ 230,487	\$ 232,661	\$ 241,335	\$ 249,978	\$ 257,851	\$ 259,375
% of Homestead and Other Average Exemptions	27%	27%	27%	27%	29%	29%
Less Exemptions	(62,231)	(62,818)	(65,160)	(67,494)	(74,777)	(75,219)
Total Taxable Value	168,256	169,843	176,175	182,484	183,074	201,066
Divided by \$100	\$ 1,683	\$ 1,698	\$ 1,762	\$ 1,825	\$ 1,831	\$ 2,011
HCDE Tax Rate	0.005195	0.005190	0.005000	0.004993	0.004990	0.004900
Impact on Average Tax Payer	\$ 8.74	\$ 8.81	\$ 8.81	\$ 9.11	\$ 9.14	\$ 9.85

HCDE Proposed Tax Rate \$ 0.004900 per \$100 valuation

\$201,066 / \$100= \$2,011 x \$0.004900 = \$9.85 Total Property Tax Due Per Year

It is estimated that for Fiscal Year 2023, the homeowner / taxpayer will have to pay \$9.85 per year for an average appraised valued home.

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



Projected Debt

In February 2014, January 2015, August 2016, and December 2020, Harris County Department of Education Public Facility Corporation issued lease revenue bonds, Series 2014, 2015, 2016 and 2020. Debt Service requirements of general obligation bonds are payable solely from future revenues consisting of school contracts. Effective interest rates range from 1.68% to 5.0%.

**Public Facilities Corporation
Annual Debt Service Requirements**

Date	Principal	Interest	Total Annual D/S
8/31/2023	\$ 2,055,000.00	\$ 1,082,540.50	\$ 3,137,540.50
8/31/2024	1,450,000.00	1,036,174.50	2,486,174.50
8/31/2025	1,480,000.00	987,160.50	2,467,160.50
8/31/2026	1,525,000.00	936,603.50	2,461,603.50
8/31/2027	880,000.00	888,762.50	1,768,762.50
8/31/2028	930,000.00	843,512.50	1,773,512.50
8/31/2029	930,000.00	797,012.50	1,727,012.50
8/31/2030	970,000.00	749,512.50	1,719,512.50
8/31/2031	1,005,000.00	705,162.50	1,710,162.50
8/31/2032	1,040,000.00	664,262.50	1,704,262.50
8/31/2033	1,080,000.00	621,862.50	1,701,862.50
8/31/2034	1,125,000.00	577,762.50	1,702,762.50
8/31/2035	1,160,000.00	543,662.50	1,703,662.50
8/31/2036	1,190,000.00	520,162.50	1,710,162.50
8/31/2037	1,240,000.00	489,662.50	1,729,662.50
8/31/2038	1,265,000.00	452,087.50	1,717,087.50
8/31/2039	1,310,000.00	413,462.50	1,723,462.50
8/31/2040	1,345,000.00	378,681.25	1,723,681.25
8/31/2041	2,060,000.00	340,375.00	2,400,375.00
8/31/2042	2,115,000.00	274,900.00	2,389,900.00
8/31/2043	1,860,000.00	195,400.00	2,055,400.00
8/31/2044	1,940,000.00	119,400.00	2,059,400.00
8/31/2045	2,015,000.00	40,300.00	2,055,300.00
Total	\$ 31,970,000.00	\$ 13,658,422.75	\$ 45,628,422.75

In April 2009, Harris County Department of Education issued Qualified Zone Academy Bonds, series 2009A and 2009B. The QZAB program allows school districts to obtain interest-free financing for the purpose of establishing 'qualified zone academies'. The QZAB are set up to deposit annual payments in the amount of \$451,428.57 in order to pay the debt by FY 2024. Below are the payment requirements for the QZAB bonds. During 2020, Harris County Department of Education issued Maintenance Bonds for \$13,865,000 to finance the 2021 Capital improvement Plan that included a renovation plan of the Conference Center and main offices on Irvington.

Maintenance Tax Qualified Zone Academy Bonds, Series 2009A

Date	Principal	Interest	Total Annual D/S
8/31/2023	\$ 451,428.57	\$ 508,800.00	\$ 960,228.57
8/31/2024	-	508,800.00	508,800.00
8/31/2025	-	508,800.00	508,800.00
8/31/2026	-	508,800.00	508,800.00
8/31/2027	720,000.00	490,800.00	1,210,800.00
8/31/2028	750,000.00	454,050.00	1,204,050.00
8/31/2029	830,000.00	414,550.00	1,244,550.00
8/31/2030	880,000.00	371,800.00	1,251,800.00
8/31/2031	930,000.00	331,200.00	1,261,200.00
8/31/2032	975,000.00	293,100.00	1,268,100.00
8/31/2033	1,020,000.00	253,200.00	1,273,200.00
8/31/2034	1,055,000.00	216,975.00	1,271,975.00
8/31/2035	1,085,000.00	184,875.00	1,269,875.00
8/31/2036	1,115,000.00	151,875.00	1,266,875.00
8/31/2037	1,075,000.00	119,025.00	1,194,025.00
8/31/2038	1,110,000.00	86,250.00	1,196,250.00
8/31/2039	1,145,000.00	52,425.00	1,197,425.00
8/31/2040	1,175,000.00	17,625.00	1,192,625.00
Total	\$ 14,316,428.57	\$ 5,472,950.00	\$ 19,789,378.57

The Department issued Harris County Department of Education Public Facilities Corporation Lease Revenue Bonds, Series 2016 in the amount of \$7 million. During October 15th, 2020 Harris County Department of Education Public Facilities Corporation issued the Series 2020 bonds for \$34.66 million to finance the 2021 Capital Improvement Plan.

For fiscal year 2022-2023, the Department prepared a needs assessment for the ongoing Capital Improvement Plan Phase One. Due to increased materials costs, these projects have had adjustments to their expected overall cost:

1. A new AB East Campus – This is a 43,605 square feet facility to meet special education students. AB East continues to attract additional students, and it is projected that the facility will be at capacity. The projected budget is reduced by \$3.6 million to \$14,199,319.
2. A new High Point East Campus for Middle School. This school needs additional space to meet the needs of students sent by the district for an alternative campus. This is a 13,750 square foot facility, and the projected budget had increased by \$420,035 to \$8,336,680.
3. A new Adult Ed Center is under construction to replace the former facility on Irvington Blvd. This is a new 40,500 square foot building that will be used to offer adult education classes and workforce development programs. The projected budget is increased by \$3.1 million to \$20,055,642. A \$1,500,000 plan is also projected to renovate an adjacent Adult Ed building.
4. The Irvington Building is over 25 years old, and it is scheduled for a renovation. The projected renovation is expected to cost \$11,277,361. And the square-footage to be renovated is 60,000.

Consistent with prior capital project financings by the Department, the bonds will be issued by the PFC and secured by lease payments from the Department. The lease payments from the Department securing the bonds will be paid for over a period of 20 years, after which such lease payments will cease, and ownership of the project will transfer from the PFC and fully vest in the Department.

On February 2014, January 2015, August 2016, and December 2020 Harris County Department of Education Public Facility Corporation issued lease revenue bonds, Series 2014, 2015, 2016 and 2020. Debt Service requirements of general obligation bonds are payable solely from future revenues consisting of school contracts. Effective interest rates range from 1.68% to 5.0%.

BUDGET DEVELOPMENT PROCESS

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

The budget development process includes planning, development, monitoring and evaluation. The budget process is coordinated by the Assistant Superintendent for Business Services.

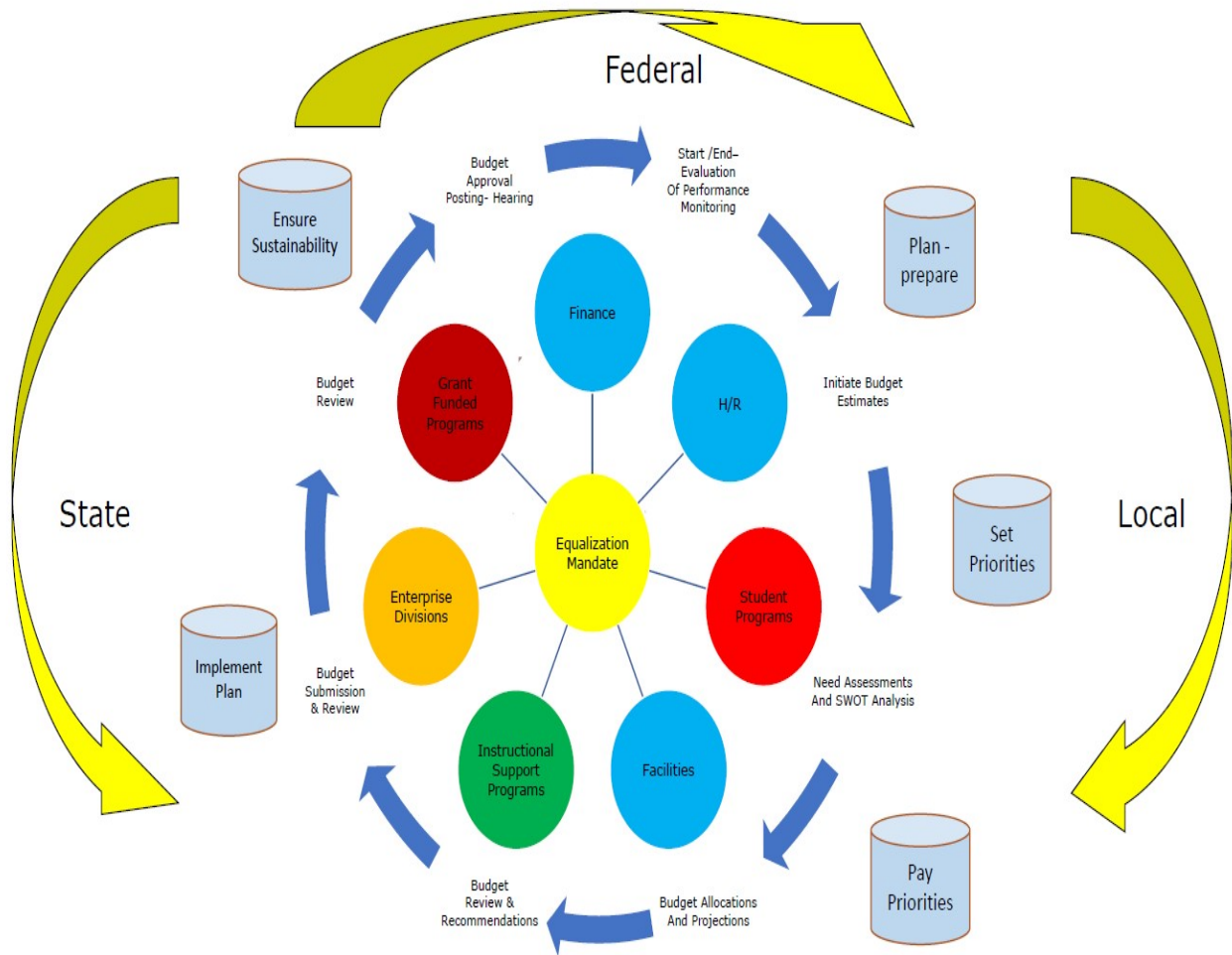
HCDE implemented two new elements in the Budget Planning Process. The GAP Analysis and the Academic Return-On-Investment (“ARO”). The purpose is to integrate the financial process with the academic evaluation to make the budget an engaging activity for all stakeholders such as principals, teachers, community, and students. The process includes several steps:

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

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

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

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



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

ACCOUNTABILITY SYSTEM

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

1. SERVICE DELIVERY

Program Services

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

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

Support Services

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

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

2. CLIENT SATISFACTION

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

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

3. OUTCOMES

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

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

(2) *Change Designs:* A pretest-posttest design to estimate the amount of change in a group of clients that has occurred over a given period. Some divisions specified a certain average amount of change; others specified a statistically significant change. Note that conclusions cannot be drawn about the *cause* of the change, just that change did occur².

4. FINANCIAL EFFECTIVENESS

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

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

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

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

COMMUNITY PROFILE



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

Local History

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

Population

The United States Census Bureau estimates the county population is over 4.73 million as of the 2020 Census, in the 2010 Census, it was 4.1 million, an increase of over 15%. If Harris County was a state, it would rank 26th in population. In Harris County, there are over 41 incorporated cities. Below are the top populated cities in Harris County.



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

Population – Harris County

Total Population	4,731,145
Houston	3,067,553
Katy	239,456
Humble	171,173
Pasadena	148,198
Baytown	94,540
LaPorte	37,699
Deer Park	32,745
Crosby	30,042
Webster	26,513
Seabrook	23,003



Race & Ethnicity

Hispanic	44%
White	28%
African American	20%
Asian	7%
Other	1%

Languages Spoken

English Only	54.56%
Spanish	34.60%
Indo-European Dialects	2.26%
Vietnamese	1.97%
Chinese (Mandarin/Cantonese)	1.36%
Arabic	0.77%

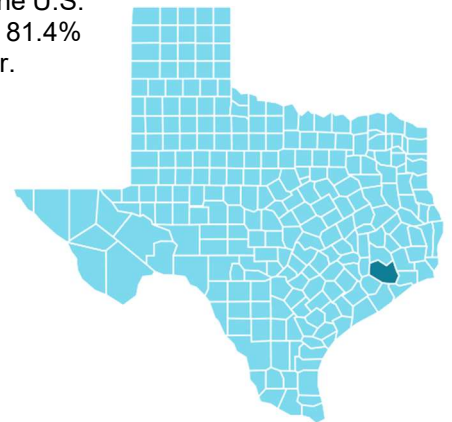
Source: U.S. Census Bureau, 2020 Census Data

Education

Harris County independent school districts operate with the basic premise that every child can and should learn. Harris County has many educational opportunities from distinguished school districts to prominent colleges and universities. The U.S. Census Bureau reported that of the population that 25 years of age or older 81.4% have at least a high school degree, 31.5% have bachelor's degree or higher.

Harris County area has 25 independent school districts.

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



Economic Characteristics — Houston

According to the US Bureau of Labor Statistics, there has been a reduction in unemployment rate over the last year. In July 2021, Harris County unemployment rate was 6.6%, where it is 4.8% in July of 2022. The unemployment rate for the nation during the same period was 5.7%, then dropped to 3.8%. The effects of COVID-19 in the Houston economy have been notable but the resilience of Houstonians is also at play and the unemployment rate tends to level to its normal level with the passing of time.

The Greater Houston Partnership reports The Economy at a Glance, in its Volume 31 Number 9 for September 2022 that active listings for home sales are up 23.6 percent as of July '22 over one year ago; it remains well below its recent peak of 1,083 in late December 2028. Crude price averaged \$93.67 per barrel (WTI price) in August '22, up nearly 50% from \$67.73 average over the same period in '21.

Employers

Houston's employment base has become increasingly diverse. In the past, the economic base was dominated by energy-related businesses with nearly 85 percent of all jobs in those sectors. Today nearly half of all jobs are in non-energy fields, such as business services, technology, aero- space, medicine and manufacturing. Houston is home to 24 Fortune 500 Companies. Known as the Bayou City for its waterway system, Houston thrives because it is a great place to work and a great place to live.

Largest Houston Area Employers

Walmart – 37,000
 Memorial Hermann Health System – 24,108
 HEB – 23,732
 University of Texas MD Anderson – 21,086
 McDonald's Corp – 20,918
 Houston Methodist – 20,000
 Kroger Company – 16,000
 United Airlines – 14,941
 Schlumberger Limited – 12,069
 Shell Oil Company – 11,507
 Exxon Mobil Corporation – 11,000
 Texas Children Hospital – 10,992

Source: Greater Houston Partnership, Houston 2020 Facts



Tourism

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

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



Fun Fact

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

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

Recreation

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

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

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

Houston also has a variety of collegiate teams:

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



DISASTER THAT AFFECTS THE COMMUNITY – COVID-19

Coronavirus disease 2019 (COVID-19) is an infectious disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). It was first identified in December 2019 in Wuhan, Hubei, China, and has resulted in an ongoing pandemic. As of 24 September 2020, more than 32 million cases have been reported across 188 countries and territories with more than 979,000 deaths; more than 22 million people have recovered.

Common symptoms include fever, cough, fatigue, shortness of breath or breathing difficulties, and loss of smell and taste. While most people have mild symptoms, some people develop acute respiratory distress syndrome (ARDS) possibly precipitated by cytokine storm multi-organ failure, septic shock, and blood clots. The incubation period may range from one to fourteen days.

The disease spreads between people most often when they are physically close. It spreads very easily and sustainably through the air, primarily via small droplets or particles such as aerosols, produced after an infected person breathes, coughs, sneezes, talks or sings. It may also be transmitted via contaminated surfaces, although this has not been conclusively demonstrated. It can spread for up to two days prior to symptom onset, and from people who are asymptomatic

Recommended measures to prevent infection include frequent hand washing, social distancing, quarantine, covering coughs, and keeping unwashed hands away from the face. The use of cloth face coverings such as a scarf or a bandana has been recommended by health officials in public settings to minimize the risk of transmissions, with some authorities requiring their use. Health officials also stated that medical-grade face masks, such as N 95 masks, should be used only by healthcare workers, first responders, and those who directly care for infected individuals.

Longer-term damage to organs (in particular lungs and heart) has been observed, and there is concern about a significant number of patients who have recovered from the acute phase of the disease but continue to experience a range of effects including severe fatigue, memory loss and other cognitive issues, low grade fever, muscle weakness, breathlessness and other symptoms for months afterwards.

On December 31, 2019, China announced the discovery of a cluster of pneumonia cases in Wuhan. The first American case was reported on January 20, and the US outbreak was officially declared a public health emergency on January 31. Restrictions were placed on flights arriving from China, and the initial U.S. response to the pandemic included preparing the healthcare system, stopping other travel, and testing for the virus. The first known American deaths were reported in February. By the end of March, cases had been confirmed in all fifty U.S. states, the District of Columbia, and all inhabited U.S. territories except American Samoa.

On March 13, President Trump declared a national emergency. The Trump administration purchased large quantities of medical equipment and used the Defense Production Act to direct industries to produce medical equipment. By April 17, the federal government approved disaster declarations for all states and territories.

State and local responses to the outbreak have included prohibitions and cancellation of large-scale gatherings (including festivals and sporting events), stay-at-home orders, and the closure of schools.

At the local level, Harris County authorities have taken the same precautions as the ones at the State level. Houston economy has been affected in its principal sources of activity: Airline Industry, The Port and Oil & Gas Industry. Houston, and Harris County have proven to be resilient and to come back from tragedy in the past. We are sure this time the recovery of Harris County will take place slowly but surely.

Harris County Department of Education decided to implement a work-from-home strategy to keep all financial and operational activities. From March 2020 to the beginning of September 2020, all operational and financial activities were conducted from home using technology to communicate and update the budget process. All meetings were conducted using Teams from Microsoft. The Business Office maintained operation as usual but from each individual's home site. Additional computers and equipment were purchased to facilitate the effort of HCDE staff working from home.

In fiscal year 2020, the Department allocated \$1,500,000 in COVID-19 Funds from its Fund Balance. In addition, a \$1,000,000 grant was received from Health & Human Services for the Head Start Grant.

For Fiscal Year 2021, the Department continued to implement mask requirements, temperature checks daily survey check in questionnaires and social distancing until June 7th, 2021. After June 2021 the Department eased restrictions but encouraged masks, social distancing and healthy habits.

For Fiscal Year 2022 and for 2023, the Department continues encouraging wearing of masks, healthy habits, and social distancing. Partnerships with Houston Methodist and HEB Pharmacy offer employees education on healthy living and COVID vaccination drives.

PLANNING & EVALUATION

MODEL FOR FY22-23

Beginning FY 17-18 the Department established a new planning and evaluation model. The purpose of this model is to integrate the financial process with the academic evaluation to make the Budget an engaging activity for all stakeholders such as principals, teachers, community, and students. The process includes several steps:

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

Beginning FY17-18 the Department included two elements in the Budget Planning Process. The GAP Analysis and the Academic Return-On-Investment (“ARO I”).

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

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

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

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

Dr. CJ Rodgers
Assistant Superintendent for
Education and Enrichment
crodgers@hcde-texas.org

Jonathan Parker
Assistant Superintendent for
Academic Support
jparker@hcde-texas.org

Dr. Jesus Amezcua, PhD, CPA
Assistant Superintendent for
Business Services
jamezcua@hcde-texas.org

In order to respond to these models, it would be important to consider the actual situation of HCDE. HCDE is not a school district, and the students we serve are part of the school district HCDE serves. On the other hand, HCDE has 46 active budget divisions for fiscal year 2021-2022 from which 24 divisions that provide internal or administrative services to HCDE such as “Superintendent Office”, “Human Resources”, “Communications” and others. For the remaining 23, some divisions are part of a general type of services such as the “Special Schools Administration” that groups 4 budget divisions.

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

- Adult Education
- CASE – Center for Afterschool Summer and Enrichment
- Head Start
- Special School Administration
 - AB West School
 - AB East School
 - Highpoint East Scholl
 - Fortis Academy
- School Based Therapy Services (“Therapy”)

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

Division	Key Contributor	Chief Academic Officer	Budget Allocation	FY 23 Projected Results (AROI)
Adult Education (*)	Stephanie Ross	Dr. CJ Rodgers	\$ 3,969,594	2.26
CASE (*)	Lisa Caruthers	Danielle Bartz	8,137,796	\$0.86
Head Start (*)	Venetia Peacock	Jonathan Parker	34,918,776	0.0045
Special Schools	Charles Ned	Jonathan Parker	1,574,967	N/A
AB East	Donna Trevino-Jones	Jonathan Parker	5,210,744	1.35
AB West	Victor Keys	Jonathan Parker	4,858,757	1.17
Fortis Academy	Travita Godfrey	Jonathan Parker	4,101,854	1.03
Highpoint East	Courtney Waters	Jonathan Parker	1,597,412	0.45
Therapy	Carie Crabb	Jonathan Parker	13,938,853	\$0.12
TOTAL			\$ 78,308,753	

(*) For Special Revenue Grants, in some cases the Grant term does not coincide with HCDE fiscal year and the budget will include grants from two terms. In these cases, the Budget amounts will not coincide. Note: The data used in this section is preliminary and has not been audited. Actual audited number may change for revenues and students.

ADULT EDUCATION

Gap Analysis

Gap Analysis Adult Education FY 2022-2023

Strategic Objectives	Current Standing	Deficiency	Action Plan
<p>Meet State/Federal Benchmarks: Achieve 80% Measurable Skill Gains</p> <p>Achieve 90% 12+hrs, Pre/Post Test Improvement</p> <p>Training – Achieve 100% Professional Development</p>	<p>Student benchmarks impacted by the continuing pandemic, however 100% of student have access to Distance learning.</p> <p>Systemic adaptation in place for pre/post testing and virtual 12+hr platform.</p> <p>Methodical Professional development for existing staff</p>	<p>Establishing new norms and rationally changing perspective on curriculum & learning environment saw slow yet steady improvement to student benchmarks.</p>	<p>Professional development was provided to all staff and teachers based upon the state requirements. Also, the program provided approx. 10 hours of education and enrichment courses. Staff was trained in use of virtual platforms and distance learning. Classroom observations and teaching coaching persisted throughout the year</p>
<p>Employ Program Track:</p> <ol style="list-style-type: none"> 1. Apply 100% Curriculum standardization 2. Execute 90% Short/Long term Workforce/CP Training certificates that lead to gainful employment 	<p>14 IET courses offered. Vendor list increase over previous year. Present day implementation of collective impact approach with businesses, nonprofits, colleges, and faith-based organizations. In process planning to include LAPD, Elevate and Ambassador Leadership Programs for contract to Career, systemic initiative.</p>	<p>No dedicated staff to help students transition to work.</p> <p>Additional students require additional administrative staff to facilitate communications across agencies and employers.</p>	<p>Strategic employer partner aligned with our workforce, agreements to employ our students.</p> <p>Request new positions for Transition Specialist and Full Time Aide.</p>
<p>Attain Required Targets:</p> <ol style="list-style-type: none"> 1. Surge Enrollment for: <ol style="list-style-type: none"> a. GED b. ESL c. CP/IET WF d. Higher Ed 	<p>Group Currently is on track to meet 100% of specialized program goals, and exceed met targets in ESL 12+, IET, ELC IET, & Intensive. There is a boost for 99% retention.</p>	<p>Adaptation to increase transformative recruitment, retention, and resiliency towards all targets across the AEL required areas. Classes presently trending to increased levels in required target sections of AEL.</p>	<p>The program attracted more GED EL CIVICS, IET students through referrals, outreach and advertisement.</p>

ARO - Academic Return on Investment

ADULT EDUCATION

A-ROI for fiscal year 2021-2022

$$\frac{\text{Increase in GED graduate earnings x actual grads x years in workforce}}{\text{Actual Dollars Spent}} = \frac{(3500) \times (118) \times (20)}{4,650,000} = 1.77$$

For the Fiscal year 2021-2022, the Adult Education division actuals increase from the prior year, which was impacted by COVID-19. Overall, the number of participants grew, and many are still tracking towards obtaining their GED. Students who receive their GED are better positioned to enter or re-enter the workforce earning a livable wage. Both face-to-face and virtual classes assist the department in increasing its capacity to serve the population looking for GED preparation.

A-ROI for fiscal year 2022-2023

$$\frac{\text{Increase in GED graduate earnings x actual grads x years in workforce}}{\text{Actual Dollars Spent}} = \frac{(3500) \times (150) \times (20)}{4,650,000} = 2.26$$

In the fiscal year 2022-2023, the Adult Education department anticipates that more students will be trying to achieve their GED. The workforce is expected to explode with job openings, mainly in the healthcare and hospitality industries. The essential requirement is a high school diploma or GED. The department will intentionally focus on offering a variety of learning modalities to ensure that students seeking GED prep support are accommodated.

ADULT EDUCATION



2020-2021



GED Graduation Ceremony



Phlebotomy Certification Courses

Total Participants	4,109
Citizenship Participants	765
Workforce Certificates	483
Employees Upskilled	236
English Language Workforce Certificates	148
Attained GED	153
Qualified for Citizenship Exams and Interviews	129



CASE – CENTER FOR AFTERSCHOOL SUMMER AND ENRICHMENT

Gap Analysis CASE for Kids FY 2021-2022

Strategic Objective	Current Standing	Deficiency	Action Plan
1. Service Delivery: Develop a deeper understanding of after-school needs, services available to families, and areas that lack programming.	We consistently meet our service delivery objectives of serving the proposed number of youth in alignment with our grant awards. At least 90% of the proposed number of students participate in our 21sts CCLC and Partnership Project grants.	There is still a need for additional programs and methods of serving youth. Our Partnership Project funding declines credible applications each year.	Leverage additional \$200,000 in funding to serve additional Partnership Project sites and youth.
2. Client Satisfaction: Ensure services are in line with client need.	Each year we survey our clients and have always reached our benchmark of 90% of stakeholders will be satisfied with the services provided by CASE.	Surveys are limited in scope and type of feedback gathered. We will conduct an annual needs assessment so we can understand community needs and best serve our clients.	This year we will launch an annual needs assessment to be able to identify community needs and ensure our service menu is aligned with need.
3. Outcomes Objective: Ensure services are impacting youth in relation to college and career readiness.	CASE provides the Kids' Day Series and has launched the Level Up digital badging platform. Each project integrates College and Career Readiness components.	CASE does not currently have a mode of integrating youth voice to utilize in the process improvement of our service portfolio or help inform how we integrate College and Career Readiness Initiatives	CASE would like to relaunch our Youth Ambassadors program to serve as a youth advisory council for the Division. Youth Ambassadors would 1) serve to inform CASE on college and career topics, 2) travel to DC to meet with elected officials, 3) present at a state conference, and 4) assist in the planning of a youth leadership conference.
4. Financial Objective: Collaborate with out-of-school time investors to best leverage resources and create sustainable funding streams for youth investments in after-school, summer programs.	CASE is currently in compliance with all funding streams. We receive funding from three primary sources: The Houston Endowment, the Houston/Galveston Area Council, and the Texas Education Agency.	CASE is seeking to better utilize data across systems with partners to support fund development efforts.	CASE will work with partners to leverage additional and new funding streams for the division. College and Career funds, rescue funds, AmeriCorps, CCDBG, and state funding are grant funding we would pursue. Contracts and Corporate sponsorships for initiatives will also be part of our fund development efforts.

Gap Analysis CASE for Kids FY 2022-2023

Strategic Objective	Current Standing	Deficiency	Action Plan
1. Client Satisfaction: Ensure services are in line with client need	Each year we survey our clients and have always reached our benchmark of 90% of stakeholders will be satisfied with the services provided by CASE.	Surveys are limited in scope and type of feedback gathered. We will conduct an annual needs assessment so we can understand community needs and best serve our clients.	This year we will launch an annual needs assessment to be able to identify community needs and ensure our service menu is aligned with need.
2. Client Satisfaction: Ensure services are in line with client need	CASE provides the Kids' Day Series and has launched the Level Up digital badging platform. Each project integrates College and Career Readiness components.	CASE does not currently have a mode of integrating youth voice to utilize in the process improvement of our service portfolio or help inform how we integrate College and Career Readiness Initiatives	CASE would like to build on our Youth Ambassadors program to serve as a youth advisory council for the Division. Youth Ambassadors would: 1) serve to inform CASE on college and career topics, 2) present content to elected officials 3) assist in the planning of a youth leadership Out-of-School-Time content.
3. Financial Objective: Collaborate with Out-of-School-Time investors to best leverage resources and create sustainable funding streams for youth investments in afterschool, summer programs.	CASE is currently in compliance with all funding streams. We receive funding from three primary sources: The Houston Endowment, the Houston/Galveston Area Council, and the Texas Education Agency.	CASE is seeking to better utilize data across systems with partners to support fund development efforts.	CASE will work with partners to leverage additional and new funding streams for the division. College and Career funds, rescue funds, AmeriCorps, CCDBG, and state funding are grant funding we would pursue. Contracts and Corporate sponsorships for initiatives will also be part of our fund development efforts.

AROI - Academic Return on Investment

Explanation of Methods:

In relation to comprehensive afterschool programming, CASE will utilize the framework developed in a study from Dr. Patrick Leung, University of Houston, completed in 2016 to assess our return on investment in relation to afterschool impact areas.

The resulting return was \$7.33 for every dollar invested. Data included investments in CASE comprehensive afterschool programs. Impact areas were related to 1) increases in revenues to school districts for school day attendance, 2) increases to graduation rates as it relates to the individual participant’s future increased earning potential, and 3) reduction in costs to society as measured by reduction in crime costs for improved behavioral performance. Other Harris County afterschool programs were also assessed. The return in aggregate was \$5.93. The difference of \$1.40 in additional return provides evidence for the leveraging power of collaboration with HCDE.

The following is the ROI metric for HCDE CASE for Kids:

Effects	Total Benefits	
	Lower	Higher
Estimated Effects	Estimates	Estimates
Increased Attendance*	-\$595.90	-\$3,772.05
Increased Compensation**	\$44,492.83	\$57,907.99
Reduced Crime Costs***	\$19,774.78	\$32,229.31
Total	\$63,671.71	\$86,365.25

Average Total Benefits: $(\$63,671.71 + \$86,365.25) / 2 = \$75,018.48$
 Cost of Program: \$5,594,214.84
 Number of Students: 4,374 (based on those who attended the program more than 29 days per year)
 Average Cost per student: $\$5,594,214.84 / 4,374 = \$1,278.97$
 Years of investment: 8 (estimate)
 Total cost for 8 years of investment: $\$1,278.97 \times 8 \text{ years} = \$10,231.76$
 Net Cost/Benefit Ratio: $\$75,018.48 / \$10,231.76 = \$7.33$ Academic ROI

For every one-dollar investment in after school program at HCDE CASE for Kids, the return on investment is \$7.33 over 8 years. ($\$7.33 / 8 = \0.92 per year per student).

*Based on the R.I. Providence After School Program (Kauh, Tina. J., 2011). , South Carolina After School Program (Appenzeller, G., Nelson-Howell, M., Meadows, S., Powell, T., Norton, J. , 2012), the Texas 21st ACE Program (Naftzger, N., et. al., 2013) and the Boston Citizen Schools (Arcaira, E., Vile, J. D., Reisner, E. R., 2010).

**Based on the Brown estimates (Brown, Frates, Rudge and Tradewell, 2002).

***Based on LA Best After School Program (Goldschmidt, P., & Huang, D., 2007).

The AROI for Fiscal 2021-2022 is calculated as follows:

Estimates of Effects per Number of Youth (Factors):	Financial Proxy
Increased School Day Attendance (1/100)	-\$2,138
Increased Compensation for HS Graduates (1/100)	\$51,200
Reduced Crime Costs (1/1000)	\$26,002
Cost of Program:	\$7,361,971
Number of Students	12,475

$$\frac{(\text{Estimated Effects of Number of Youth x Increased Attendance}) + (\text{Estimated Effects of Number of Youth x Increased Compensation}) + (\text{Estimated Effects of Number of Youth x Reduced Crime Costs})}{\text{Cost of Program}} = \text{ARO I}$$

$$\frac{(124.75 \times -2138) + (124.75 \times 51,200) + (12.5 \times 26,002)}{\$7,361,971} = \$0.88$$

Return on Investment: \$.88 return for every dollar invested.

The AROI for Fiscal 2022-2023 is proposed as follows:

Estimates of Effects per Number of Youth (Factors):	Financial Proxy
Increased School Day Attendance (1/100)	-\$2,138
Increased Compensation for HS Graduates (1/100)	\$51,200
Reduced Crime Costs (1/1000)	\$26,002
Cost of Program:	\$8,137,796
Number of Students:	13,500

$$\frac{(\text{Estimated Effects of Number of Youth x Increased Attendance}) + (\text{Estimated Effects of Number of Youth x Increased Compensation}) + (\text{Estimated Effects of Number of Youth x Reduced Crime Costs})}{\text{Cost of Program}} = \text{ARO I}$$

$$\frac{(135 \times -2138) + (135 \times 51,200) + (13.5 \times 26,002)}{\$8,137,796} = \$0.86$$

Return on Investment: \$0.86 return for every dollar invested.

CASE *for* Kids

Center for Afterschool, Summer and Enrichment



- ★ **Afterschool Strategic Investment**
- 🌍 **All-Earth Ecobot Challenge**
- 🗣️ **CASE Debates**
- 🏙️ **CASE for Kids City Connections**
- 💻 **Level Up! Digital Badging Initiative**
- ⚙️ **Partnership Project**
- 🏢 **Provider Network**
- 🏆 **Quality Improvement Resources**
- 🏆 **Texas 21st Century Community Learning Center**

12,475

Students Served



Because what happens between school and home matters

HEAD START

Gap Analysis Head Start FY 2021-2022

Strategic Objective	Current Standing	Deficiency	Action Plan
Achieve & maintain full staffing of all positions	Consistently recruiting & interviewing. Conduct three scheduled job fairs annually and ongoing interviews monthly.	Lack of competitive salaries Qualified individuals in available hiring pool	Partner with other organizations to participate in the job fair Continue to collaborate with Human Resources Department Coordinate spring and fall CDA & teacher program presentations
Create a culture that supports staff satisfaction and retention	New onboarding implemented Leadership professional development series implemented	Lack of competitive salaries Full staffing of campuses Staff attendance More time to implement practice-based coaching Coaches needed More non-student time for teaching time	Leveling ongoing professional development (in process) Use staff survey outcomes to create an annual plan
Build a Coolwood Head Start facility	Construction fully funded by Health and Human Services (HHS)	Replace facility damaged by Hurricane Harvey	Continue to work with the Office of Head Start (OHS) to finalize the purchase of the land and construction
La Porte replacement facilities	Construction in progress	EHS classrooms required renovations	Estimated construction completion date June 2021

Gap Analysis Head Start FY 2022-2023

Strategic Objective	Current Objective	Deficiency	Action Plan
Achieve & maintain full staffing of all positions	<p>Consistently recruiting & interviewing. Conduct three scheduled job fairs annually and ongoing interviews monthly.</p> <p>Vacancies in key positions (NSM, Cook)</p> <p>Salaries have been reviewed and are competitive</p> <p>Requirements for position have been reviewed and accurately match program need</p>	<p>Qualified individuals in available hiring pool</p> <p>Vacancies strain campus operations (ex. CM in kitchen and classrooms and therefore cannot do CM duties)</p> <p>At the administrative level team can only meet basic requirements and unable to provide needed oversight and support to campuses</p>	<p>Partner with other organizations to participate in job fairs, Saturday job fairs</p> <p>Continue to collaborate with the Human Resources Department</p> <p>Coordinate spring and fall CDA & teacher program presentations</p> <p>Personal connections– Individual outreach, social media posting</p> <p>Ongoing posting and interviewing</p>
Create a culture that supports staff satisfaction and retention	<p>Leadership professional development series implemented</p>	<p>Position vacancies at campuses</p> <p>Staff attendance</p> <p>More non-student time for teaching time</p>	<p>Create processes, update ChildPlus</p> <p>Schedule training with content areas</p> <p>Develop plan and timeline for grant/project implementation</p>
Maximize the use of ChildPlus	<p>ChildPlus is very user friendly and has features that could improve efficiency and accuracy; however time and resources are needed to maximize the use</p>	<p>Full catalog of features has not been explored</p> <p>Additional technology support needed</p>	<p>Determine priority of undertaking</p> <p>Ask for partnership from technology</p> <p>Identify goals</p> <p>Identify key individuals to be involved</p> <p>Identify findings if applicable</p>

Actual AROI for Fiscal 2021-22

In the 2021-2022 academic year, HCDE Head Start students completed the CIRCLE Progress Monitoring (CPM) Assessment at the beginning and end of the year. We calculated a normalized gain ratio to assess students' learning gains from the beginning of the year to the end of the year. The ratio determines student gains in terms of their maximum potential; in this case, students can achieve a maximum of 100% on their assessment. Using this ratio, we determined that, on average, students gained 54.22% out of 100% possible on all English subtests.

Formula to determine gains for every \$1 spent:

$$\frac{\textit{Student Growth}}{\textit{Budget}} = \frac{\textit{Average Student Gain}}{\textit{Expiditure per Student}} = \frac{54.22\%}{\$10,000} = 0.005422\%$$

On average, each dollar Head Start spent in 2021-2022 returned 0.005422% learning gains out of students' maximum potential of 100%.

Based on preliminary data, Head Start projected a return of 0.0054% for the 2021-2022 academic year.

Formula to determine gains for every \$100 spent:

$$\frac{\textit{Student Growth}}{\textit{Budget}} = \frac{\textit{Average Student Gain}}{\textit{Expiditure per Student}} = \frac{54.22\%}{\$10,000} = (0.005422\% * \$100) = 0.5422\%$$

On average, every \$100 Head Start spent in 2020-2021 returned 0.5422% learning gains out of students' maximum potential of 100%.

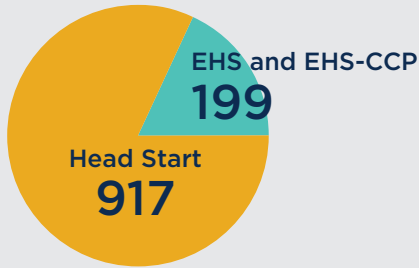
The AROI for Fiscal 2022-2023 is proposed as follows:

Head Start projected an increase in gains and cost per child for the 2021-2022 fiscal year, with AROI maintaining in the .0045 marginal range. Considering the gap between teacher training and assessment, and the need to further monitor reliability of the assessors, we have no change for the projected AROI for the next fiscal year, 2022-2023, as follows:

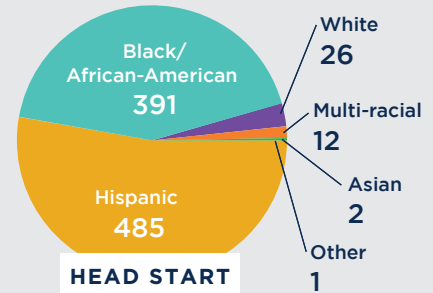
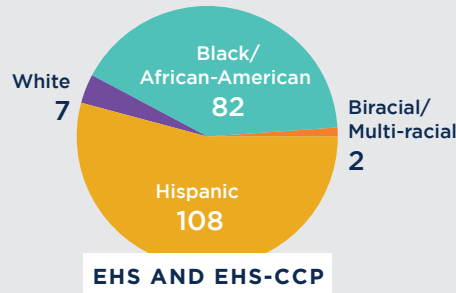
$$\frac{\textit{Growth * Student}}{\textit{Budget}} = \frac{45}{\$10,000} = 0.0045$$

EARLY HEAD START (EHS), EARLY HEAD START CHILD CARE PARTNERSHIP (EHS-CCP) AND HEAD START

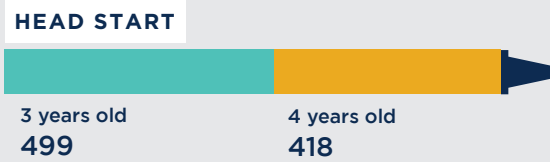
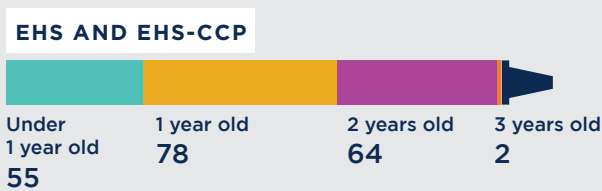
CUMULATIVE ENROLLMENT



RACE



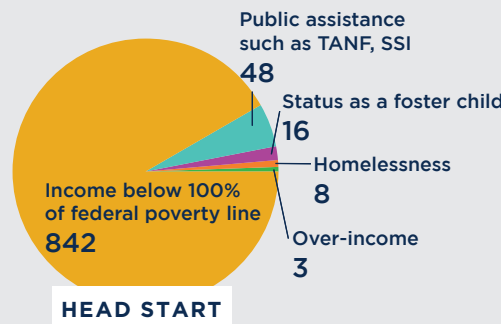
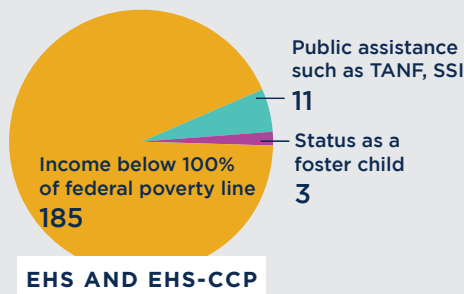
AGE



LANGUAGE



INCOME ELIGIBILITY



TEACHER QUALIFICATIONS

Legend: EHS and EHS-CCP (Yellow), Head Start (Teal)

ASSOCIATE

8 (EHS and EHS-CCP), 26 (Head Start)

BACHELOR'S

22 (Head Start)

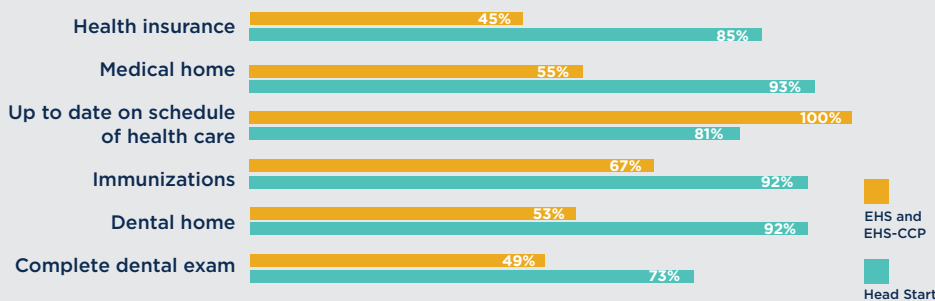
MASTER'S

1 (Head Start)

CHILD DEVELOPMENT ASSOCIATE (CDA)

16 (EHS and EHS-CCP), 38 (Head Start)

HEALTH DATA





Senior Director/Principal:
Division:

Donna Treviño-Jones
Academic and Behavior School East

Date: April 19, 2022

Gap Analysis

2021-2022 GAP Analysis			
STRATEGIC OBJECTIVE	CURRENT STANDING	DEFICIENCY	CIP/ACTION PLAN
1.1 To help improve student behavior and academic achievement, provide teachers with the necessary professional development targeting Social Emotional Learning (SEL) as well as special education law updates, and teaching strategies to help with content delivery.	Teachers are using the new textbooks and ebooks provided to them by County Schools.	Teachers do not have access to a Leveled Literacy Library or are trained in how to use the Leveled Literacy Library.	Provide training for all teachers on how to use a Leveled Literacy Library. Purchase a Leveled Literacy Library so teachers can provide students with reading support to improve their reading comprehension skills.
1.2 Students should read on grade level by the end of the school year through the use of a Leveled Reading Library and Software Platforms such as iReady.	Students take a pre-test when they enter to determine what content they have covered from their previous school district.	No literacy assessment has been developed that can be used for all campuses. In addition, teachers have not been trained on how to assess a student's reading level.	Provide reading assessment to each student by using an online assessment and provide training for teachers to use online system and intervention support (such as iReady). Students will also have access to a
1.3 Ensure each teacher has a laptop or an electronic device in which they can complete IEPs, BIPs, etc. so as to be prepared for IEP Meetings and have all paperwork up to date. Each classroom will need a SMARTboard to assist with instruction as well as document cameras.	Every teacher has a desktop in their classrooms.	Teachers do not have a portable electronic device in which they can take on their planning period, or connect to the SMART board and be mobile while teaching. In addition, teachers cannot complete lesson plans, etc. outside of their classrooms and collaborate in a professional learning community. Document cameras can help in delivering instruction and help students to interact with materials.	Each teacher should be provided with a surfacepro, laptop or chromebook so they can
1.4 Provide students with sensory materials by incorporating sensory pathways within the school. Students can use the hallways to help them cool down as well as to increase their physical activity.	There are no sensory pathways in our school.	Students are not able to access an organized structure to help them cool down or help stimulate physical activity.	The hallways will be converted to areas in which students can use to exercise or cool down through the purchase of sensory pathways.
1.5 Provide students with additional support for identifying strategies that can help with behavioral and instructional support through a Behavioral/Instructional Interventionist, as well as a second full time nurse.	We need an additional full time nurse, as well as a Behavioral/Instructional Interventionist.	Students who need medical attention sometimes have to wait to be seen as we only have one nurse and we have a high population of students who have to take meds. In addition, we need a behavior/instructional specialist that supports solely our campus as we have a high need of support.	Provide a second nurse for support as well as a Behavior/Instructional Interventionist for students and staff.
1.6 To provide the students with an additional full time nurse to assist with screenings, med distribution, and physical assessments.	We need an additional full time nurse, as well as a Behavioral/Instructional Interventionist.	Students who need medical attention sometimes have to wait to be seen as we only have one nurse and we have a high population of students who have to take meds. In addition, we need a behavior/instructional specialist that supports solely our campus as we have a high need of support.	Provide a second nurse for support as well as a Behavior/Instructional Interventionist for students and staff.
1.7 To provide high school students with additional instructional and safety support by adding two additional full time teacher aides to the high school pod.	We need additional teacher aides.	Students who are in high school are working to complete their credits so they can meet their graduation requirements. In addition, when there are more adults accessible to students, students feel safer and can have the support needed to help.	Provide two additional teacher assistants for high school.

2022-2023 GAP Analysis			
STRATEGIC OBJECTIVE	CURRENT STANDING	DEFICIENCY	CIP/ACTION PLAN
1.1 Provide teachers and students with the necessary materials to help identify and improve reading comprehension levels through a Leveled Literacy Library.	Teachers are using the new textbooks and ebooks provided to them by County Schools.	Teachers do not have access to a Leveled Literacy Library or are trained in how to use the Leveled Literacy Library.	Provide training for all teachers on how to use a Leveled Literacy Library. Purchase a Leveled Literacy Library so teachers can provide students with reading support to improve their reading comprehension skills.
1.2 Students should read on grade level by the end of the school year.	Students take a pre-test when they enter to determine what content they have covered from their previous school district.	No literacy assessment has been developed that can be used for all campuses. In addition, teachers have not been trained on how to assess a student's reading level.	Provide reading assessment to each student by using an online assessment and provide training for teachers to use the online system and intervention support.
1.3 Provide teachers with the necessary behavioral support strategies and coaching that is needed for them to help students change their behaviors so they may return to their home campuses. This can be done by employing a full-	Teachers lack training and could improve their knowledge of ABA strategies and the Boys Town Token Economy System.	We currently share a Behavior Specialist with the other campus. The BS is only able to come to ABS East twice per week.	The Behavior Specialist will provide teachers and teacher assistants with the appropriate training, as well as observe the teachers and students in class and give feedback to the teachers on a regular



Budget Return on Investment

Senior Director/Principal: Donna Treviño-Jones
 Division: Academic and Behavior School East

Date: 3/9/2022

2021-2022 Budget Return on Investment				
<u>Number of Students Served</u>	127	=	1.299212598	Students per seat
<u>Number of Annual Contracts</u>	165			
Revenue	\$3,520,001	=	\$27,716.54	Per student
<u>Number of Students Served</u>	127			
2021-2022 Actual Budget Return on Investment (As of 3/22/2022)				
<u>Number of Students Served</u>	103	=	1.349514563	Students per seat
<u>Number of Annual Contracts</u>	139			
Revenue	\$2,948,543	=	\$28,626.63	Per student
<u>Number of Students Served</u>	103			
Explanation				
<p>Based on the AROI last year Actual Budget, the number of students served decreased by 19 students due to the COVID-19 Pandemic. The number of contracts increased by 2, yielding an additional investment of \$55,433. The increase in students served is based on an increased number of students transitioning to their district, and another student being assigned to occupy that seat. Transitioning back to the district can be the result of the student mastering their IEP Goals, the student withdrawing from their district, or an ARD Committee decision. Due to the decrease of actual students served vs. the number of contracts, we were able to increase our revenues.</p>				
2022-2023 Budget Return on Investment				
<u>Number of Students Served</u>	103	=	1.349514563	Students per seat
<u>Number of Annual Contracts</u>	139			
Revenue	\$3,096,055	=	\$30,058.79	Per student
<u>Number of Students Served</u>	103			

Budget Manager Signature: _____

Date: _____

Senior Director Signature: _____

Date: _____



ACADEMIC AND BEHAVIOR SCHOOLS EAST

SCHOOLS DIVISION PROFILE 2021-2022

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

County/District: 101-000-003

Principal: Donna Treviño-Jones

24 DISTRICTS SERVED

- | | |
|-------------------|-----------------|
| Barbers Hill* (2) | Huffman (2) |
| Channelview (5) | La Porte (7) |
| Clear Creek (16) | Liberty* (2) |
| Crosby (4) | Pasadena (10) |
| Dayton (12) | Pearland (7) |
| Deer Park (6) | Santa Fe* (3) |
| Dickinson* (3) | Sheldon (2) |
| Galena Park (2) | Shepherd* (2) |
| Galveston* (1) | Splendora* (3) |
| Goose Creek (15) | Spring (12) |
| Hitchcock* (1) | Tarkington* (1) |
| Houston (15) | Texas City* (8) |

**District with a monthly contract*

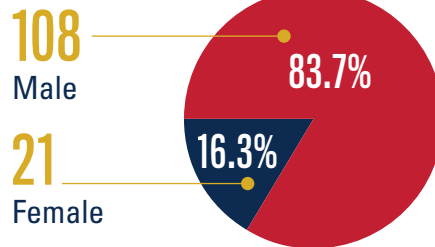
PROGRAMS

- | | |
|--|---------------------------------------|
| Autism Pro/Insights to Behavior | Applied Behavior Analysis Strategies |
| Edgenuity | Unique Learning Systems |
| Eduphoria | SIRE Therapeutic Horsemanship Program |
| PowerSchool | i-Ready (Reading and Math Program) |
| Special Olympics | IXL (Comprehensive K-12 Curriculum) |
| Community Based Vocational Instruction | Perfect Team Play |
| Boys Town Behavior Management System | Music Enrichment Program |
| Boys Town Social Skills Class Period | |



129 STUDENTS SERVED

GENDER

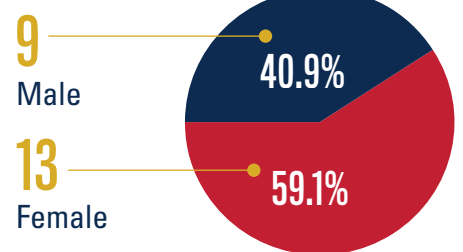


ETHNICITY

- 51 African American
- 38 Hispanic
- 39 White
- 1 Asian/Pacific Islander

22 TEACHERS

GENDER



ETHNICITY

- 19 African American
- 1 Hispanic
- 2 White



6300 Irvington Boulevard
Houston, Texas 77022
Phone: 713-694-6300
www.hcde-texas.org



39.5 STAFF MEMBERS

- | | | |
|----------------------------|-------------------------|---------|
| 1 Principal | 2 Transition Specialist | 8 Other |
| 2 Assistant Principals | 1.5 Nurses | |
| 1 Counselor ²⁰¹ | 24 Educational Aides | |



Senior Director/Principal:
Division:

Dr. Victor Keys
Academic and Behavior School West

Date: April 19, 2022

Gap Analysis

2021-2022 GAP Analysis			
STRATEGIC OBJECTIVE	CURRENT STANDING	DEFICIENCY	CIP/ACTION PLAN
1.1 Maintain effective procedures for filing and maintaining accurate student records with 100%	Maintaining accurate student records is currently at 85% accuracy.	We are in the process of assigning a person to file all documents for our students.	We are seeking a replacement clerk.
1.2 All students should make significant gains on the STAAR test each year.	Students are given a diagnostic test once they are enroll. They also received benchmarks and assessments though the year.	No unified literacy assessment instrument has been identified to be used on all four campuses.	We have implemented a system of providing our students benchmark exams to measure their academic achievement levels.
1.3 We will continue to achieve our goal of returning our students back to their home	These benchmarks help us to measure our students growth and development.	Our New Campus is a game changer. Each classroom has interactive smartboards. We have a gym sensory room	We have been in our new school for year now.

2022-2023 GAP Analysis			
STRATEGIC OBJECTIVE	CURRENT STANDING	DEFICIENCY	CIP/ACTION PLAN
1.1 On-going ARDs are all students at AB Schools with 100% accuracy.	Teachers: All IEPs/BIPs are expected but w/only 70% accuracy.	The Teachers are responsible for quality control PLAAFPS IEPs, BIPs, for all students.	Recommended transition specialist who will review control IEPs/BIPs, train staff on the use of IEP Software, attend ARD meetings and assist in classroom instruction. Also assistant principal will work closely with teachers to ensure they are prepared for all ARD meetings. We have implemented the PAS process: Pre ARD Staffing's to facilitate this goal of being prepared for all ARDs.
1.2 Student should read on grade level by the end of the school year.	Students are assessed on the reading skills upon entry at AB West.	No literacy assessment has been developed that can be used for all campuses.	Recommended that the new ABS West campus be equipped with the most current technology available for students, staff, and
1.3 ABS West is deficient in the area of technology. This applies to the. Teachers and other staff members.	ABS West Teachers do not have the technology in classrooms that is comparable to modern classrooms.	Technology assessment was done recently and it was detemrent that our teachers and other staff members need new technological equipment and or devices.	Recommended that the new ABS West campus be equipped with the most current technology available for students, staff, and administrators



Budget Return on Investment

Senior Director/Principal: Dr. Victor Keys
 Division: Academic and Behavior School West

Date: 6/29/2022

2021-2022 Budget Return on Investment				
<u>Number of Students Served</u>	107	=	1	Students per seat
<u>Number of Annual Contracts</u>	107			
Revenue	\$2,515,378	=	\$23,508.21	Per student
<u>Number of Students Served</u>	107			
2021-2022 Actual Budget Return on Investment (As of 4/1/22)				
<u>Number of Students Served</u>	105	=	0.942857143	Students per seat
<u>Number of Annual Contracts</u>	99			
Revenue	\$2,143,831	=	20417.4381	Per student
<u>Number of Students Served</u>	105			
Explanation				
<p>Based on the AROI 2021-2022 Actual Budget, we have served 105 students as of March 29, 2022. Thus far, we have seven students who have transitioned back to the home schools. Due to the teacher shortage in the United States. We have capped our enrollment. However, we have several engagements with local colleges and universities to recruit their teachers who are graduating in the spring. Currently, we are have a waiting list of 7 public and private schools that are waiting to enroll their students into our school. We are also prepared to meet all of our students educational goals with virtually and or Face to Face instruction. We are also prepared to provide Extended School Year Services (ESY) Summer School for the students of our client districts. Finally, as we start the 2022-2023 school year. We are prepared to provide virtual as well as Face instructions to our students. This flexibility has added to our value as an educational entity.</p>				
2022-2023 Budget Return on Investment				
<u>Number of Students Served</u>	105	=	1.171428571	Students per seat
<u>Number of Annual Contracts</u>	123			
Revenue	\$2,794,290	=	\$26,612.29	Per student
<u>Number of Students Served</u>	105			

Budget Manager Signature: _____

Date: 5/12/2022

Senior Director Signature: _____

Date: _____



ACADEMIC AND BEHAVIOR SCHOOLS WEST

SCHOOLS DIVISION PROFILE 2021-2022

7800 Westglen Dr.
Houston, Texas 77063
Phone: 713-339-9411
Fax: 713-978-7662
County/District: 101-000-004

Principal: Dr. Victor Keys

16 DISTRICTS SERVED

- | | |
|-----------------|------------------------|
| Aldine (6) | Houston (20) |
| Alief (30) | Katy (3) |
| Angleton (1) | KIPP (1) |
| Bellville (1) | Lamar Consolidated (1) |
| Brenham* (4) | Tomball (2) |
| Conroe* (7) | Waller* (2) |
| CyFair (3) | Willis (1) |
| Fort Bend* (16) | YES Prep (4) |

**District with a monthly contract*

PROGRAMS

- | | |
|--|--|
| Autism Pro/Insights to Behavior | SIRE Therapeutic Horsemanship Program |
| Edgenuity | i-Ready (Reading and Math Program) |
| Eduphoria | IXL (Comprehensive K-12 Curriculum) |
| PowerSchool | Perfect Team Play |
| Special Olympics | Music Enrichment Program |
| Community Based Vocational Instruction | Sensory Room & Inclusive Playground |
| Boys Town Behavior Management System | Back Pack Buddy (Partnership with Houston Food Bank) |
| Boys Town Social Skills Class Period | Golf Team |
| Applied Behavior Analysis Strategies | |
| Unique Learning Systems | |

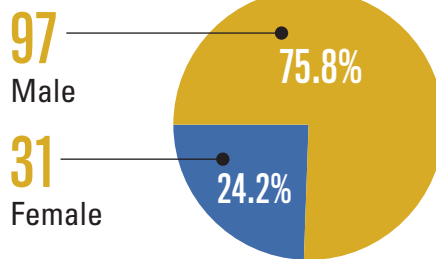


6300 Irvington Boulevard
Houston, Texas 77022
Phone: 713-694-6300
www.hcde-texas.org



128 STUDENTS SERVED

GENDER

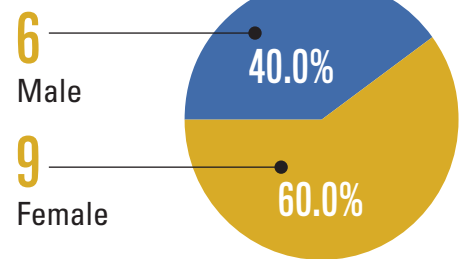


ETHNICITY

- 79 African American
- 27 Hispanic
- 19 White
- 2 Asian/Pacific Islander
- 1 Other

15 TEACHERS

GENDER

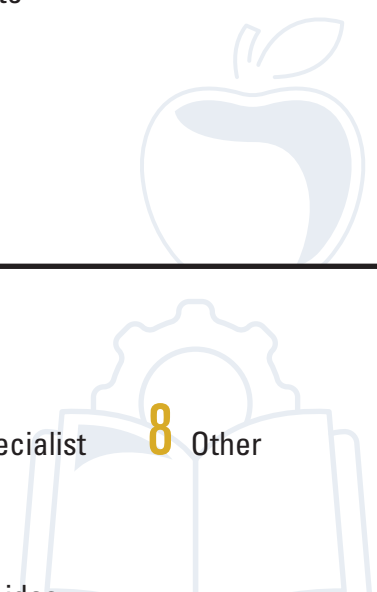


ETHNICITY

- 7 African American
- 8 White

38 STAFF MEMBERS

- | | | |
|----------------------------|-------------------------|---------|
| 1 Principal | 2 Transition Specialist | 8 Other |
| 2 Assistant Principals | 1 Nurse | |
| 1 Counselor ²⁰⁴ | 23 Educational Aides | |





Senior Director/Principal:
Division:

Travita Godfrey
Fortis Academy

Date: April 19, 2022

Gap Analysis

2021-2022 GAP Analysis			
STRATEGIC OBJECTIVE	CURRENT STANDING	DEFICIENCY	CIP/ACTION PLAN
1.1 Successful transition and substance sobriety upon return to home campus or district	Campus admin is currently monitoring students upon return	Current framework lacks consistency due to limited human capital and availability	Request additional administrator so that the school counselor is able to plan, develop, and implement a supportive framework that will
1.2 Success of migrating to virtual treatment and instructional platforms (TEAMS)	All staff has been trained and provided technology to support the transition and integration	Some campus system need RAM upgrades to support the multiple platforms, and interfacing with the students limited Wi-Fi and Tec to support high engaged virtual	To work collaboratively with all stakeholders to enhance both teachers and students virtual capacity and experience

2022-2023 GAP Analysis			
STRATEGIC OBJECTIVE	CURRENT STANDING	DEFICIENCY	CIP/ACTION PLAN
1.1 Successful transtion into Fortis from residential treatment facility, and meeting the needs of those students who are enrolling during their detox process. Additionally, monitoring and supporting sustained sobriety upon return to home campus or district or graduation .	Campus admin is currently monitoring students upon return to home campus and after graduation. Campus admin is completing home visits, hospital visits and work site visits to ensure students have support beyond the Fortis campus as they transition into the community.	Current framework lacks consistency due to limited human capital and availability	We are requesting an additional counselor and a recovery coach, to plan, develop, and implement a supportive framework that will ensure successful transition into Fortis and post-secondary life, while increasing the longevity of sobriety for students.



Budget Return on Investment

Senior Director/Principal: Travita Godfrey
 Division: Fortis Academy

Date: 3/26/2022

2020-2021 Budget Return on Investment				
<u>Number of Students Served</u>	22	=	1.181818182	Students per seat
<u>Number of Annual Contracts</u>	26			
<u>Revenue</u>	\$162,500	=	\$7,386.36	Per student
<u>Number of Students Served</u>	22			
2021-2022 Budget Return on Investment				
<u>Number of Students Served</u>	22	=	1.181818182	Students per seat
<u>Number of Annual Contracts</u>	26			
<u>Revenue</u>	\$162,500	=	\$6,250.00	Per student
<u>Number of Students Served</u>	26			
Explanation				
<p>Based on the AROI 2020-2021 Actual Budget, the number of students served remained the same and the number of contracts remained the same as the previous year. The enrollment remained constant, in students served based on the continued challenges and uncertainties of Covid - 19.</p>				
2023-2023 Budget Return on Investment				
<u>Number of Students Served</u>	30	=	1.033333333	Students per seat
<u>Number of Annual Contracts</u>	31			
<u>Revenue</u>	\$195,625	=	\$6,520.83	Per student
<u>Number of Students Served</u>	30			

Budget Manager Signature: Travita Godfrey

Date: 3/26/2022

Senior Director Signature: _____

Date: _____



FORTIS ACADEMY

SCHOOLS DIVISION PROFILE 2021-2022



11903 Spears-Gears Rd.
Houston, Texas 77067
Phone: 713-696-2195
Fax: 713-696-2196
County/District: 101-000-008

Principal: Travita Godfrey

6 DISTRICTS SERVED

Aldine (7) Goose Creek (4)
Channelview (5) Sheldon (1)
Galena Park (3) Spring (7)

PROGRAMS

Counsel & Recovery Love & Logic
Edgenuity Pet Therapy
PowerSchool Internship
PowerTeacher Alternative Peer Group
Restorative Practices College & Career Day
Therapeutic Models: T4C, APG

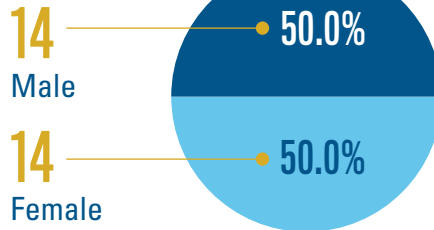


6300 Irvington Boulevard
Houston, Texas 77022
Phone: 713-694-6300
www.hcde-texas.org



28 STUDENTS SERVED

GENDER

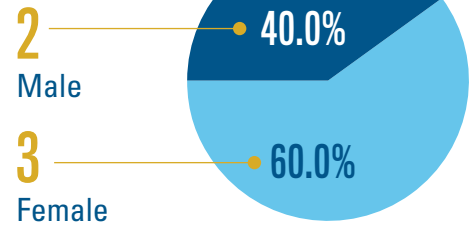


ETHNICITY

5 African American
20 Hispanic
3 White

5 TEACHERS

GENDER

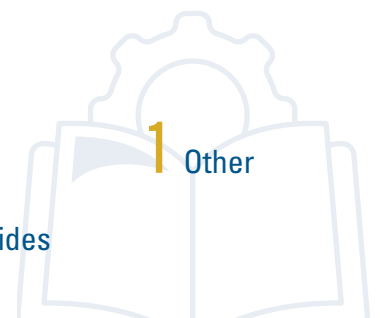


ETHNICITY

2 African American
2 White
1 Asian/Pacific Islander

5 STAFF MEMBERS

1 Principal 1 Nurse
1 Counselor 1 Educational Aides





Senior Director/Principal:
Division:

Courtney Waters
Highpoint School East

Gap Analysis

Date: April 13, 2022

2021-2022 GAP Analysis			
STRATEGIC OBJECTIVE	CURRENT STANDING	DEFICIENCY	CIP/ACTION PLAN
Highpoint School East will develop a technology plan for our client districts to address technology gaps and deficits.	Some students continue to have issues with technology access at home. The home district computers are programmed for their district access only, which impedes our students from accessing the HSE network.	Students enrolled at Highpoint School East, are issued computers from their home campus that have limited access for the students to download the necessary programs needed for our virtual platform.	Schedule meetings with our client district technology departments and Harris County Department of Education Technology department to ensure our students technology needs are met.
Highpoint School East will develop new student attendance procedures for virtual learners to address attendance and participation across all virtual platforms.	Student attendance and participation on the virtual platforms are not at 100%	Students are not logging on to TEAMS/Edgenuity consistently as required and following the daily class schedule. Our current attendance policy does not address virtual attendance.	Administration, Transition Specialist and campus Deputies will create a virtual attendance policy/procedure for the Schools Division to approve for the 2021-2022 school
Highpoint School East will continue our work with the Teaching and Learning Center Digital Education and Innovation.	Teachers are not enhancing the full virtual experience due to limited knowledge of and/or access to new technology	Some of our teachers have limited knowledge of new technology and programs. They rely heavily on videos, PowerPoints, and use of their Smart Boards	Teachers will participate in monthly technology PD with the Curriculum Director for Digital Education and Innovation. HSE will purchase additional technology devices (i.e. Swivels, iPads, etc.) for teacher access. HSE will identify residential (in house) technology experts to help support teachers increase their personal knowledge and skills.

2022-2023 GAP Analysis			
STRATEGIC OBJECTIVE	CURRENT STANDING	DEFICIENCY	CIP/ACTION PLAN
Highpoint School East will continue serving students who receive special education/504 services by providing resource instruction in the areas of Math and English and inclass support as outlined on the students Individualized Education Plan (IEP) and the 504 Plan.	SPED/504 enrollment reached an all time high of 37 students at one time. HSE currently has 1 SPED Teacher who teaches ELAR and Math Resource Classes for middle and high school students 4 periods a day, provides inclass support for 2 periods a day, serves as the case manager and monitors all services provided to ensure HCDE is in compliance with the students IEP and 504 plans. We have 5 Educational Aides who assist with In-Class Support. Additional sections were added to the master schedule to accommodate the increasing number of SPED /504 students. This was done so that we could stay within the 20% guidelines for the number of SPED students enrolled in each class.	The type of services for inclass support varies in frequency and duration. Due to increasing enrollment numbers, we do not have enough staff to cover the services required per the students IEP/504 plan. Our Educational Aides are often pulled to cover classes when teachers are absent, which impacts service delivery. The overall responsibilities are demanding for one person, especially when enrollment numbers have doubled and tripled in some cases.	Request a second Sped Teacher position who will teach Math, serve as a case manager for their assigned students, attend Staffing's/ARDs/MDRs, monitor service delivery documents, and provide in-class support. Also hire 4 Educational Aides who will assist with providing in-class support. Build in additional sections on the Master Schedule for inclass support at the beginning of the school year as oppose to waiting. enrollment numbers have doubled and tripled in some cases.
Highpoint School East will continue the implementation of Restorative Practices and Social Skills Instruction.	Middle School has a built in Social Skills class which allowed for full implementation this school year. The high school no longer has a designated time of the day where social skills and restorative practices can be implemented and facilitated by the classroom teacher.	The high school schedule does not allow for a period where Social Skills and Restorative Practices can be implemented with fidelity. Members from the leadership team are responsible for conducting circles with students when problem solving is required and relationships need to be restored.	HSE will continue the partnership with the Travis Manion Foundation - Character Matters Program which focus on a pre-selected group of students who are placed at HSE for 90 days or more. HSE will also continue offering the mentoring program for both male and female students. Create an advisory period within the existing schedule for high school so that teachers can facilitate Character Education lessons.
Highpoint School East will develop an English & Spanish online orientation process for parents to complete required paperwork prior to their scheduled orientation in conjunction with the PowerSchool platform.	Parents currently complete a 15 page packet when they arrive to HSE. The packet is scanned into our Front Office system. The clerks manually input demographic information into PowerSchool.	The current process is time consuming for the parents. The forms are only in English which makes it difficult for our Spanish speaking parents to complete. There's an increase in data entry errors when the our clerks have to manually type in the information. Lastly, we are sending a negative message to our parents when we fail to accommodate them by providing Spanish documents.	HSE will continue the partnership with the Travis Collaborate with School's Division in purchasing additional PowerSchool enhancements. Partner with the IT Department and PowerSchool to create electronic orientation forms. Share form link with partner districts so parents can complete all documents prior to attending orientation. The forms will be directly linked to PowerSchool.



Budget Return on Investment

Senior Director/Principal: Courtney Waters
 Division: Highpoint School East

Date: 4/6/2022

2021-2022 Budget Return on Investment				
<u>Number of Students Served</u>	145	=	1.068965517	Students per seat
<u>Number of Annual Contracts</u>	155			
Revenue	\$1,807,595	=	\$12,466.17	Per student
<u>Number of Students Served</u>	145			
2021-2022 Actual Budget Return on Investment (as of 04/06/22)				
<u>Number of Students Served</u>	411	=	0.377128954	Students per seat
<u>Number of Annual Contracts</u>	155			
Revenue	\$1,502,376	=	\$3,655.42	Per student
<u>Number of Students Served</u>	411			
Explanation				
<p>Based on the AROI 2021-2022 Actual Budget, the number of district contracts and overage/SPED fees increased from the previous year due to our client districts transitioning back to in person instruction. We also expect an increase in contracts for the 22-23 school year.</p>				
2022-2023 Budget Return on Investment				
<u>Number of Students Served</u>	450	=	0.446666667	Students per seat
<u>Number of Annual Contracts</u>	201			
Revenue	\$3,489,606	=	\$19,386.70	Per student
<u>Number of Students Served</u>	180			

Budget Manager Signature: _____

Date: _____

Senior Director Signature: _____

Date: _____



HIGHPOINT SCHOOL

SCHOOLS DIVISION PROFILE 2021-2022



8003 E. Sam Houston Pkwy.
Houston, Texas 77049
Phone: 713-696-2160
Fax: 713-696-2161
County/District: 101-000-002

Principal: Courtney Waters

11 DISTRICTS SERVED

Aldine (10)	Goose Creek (20)
Barbers Hill* (4)	Humble (25)
Channelview (38)	La Porte (6)
Crosby (20)	Sheldon (19)
Deer Park (9)	Spring Branch (8)
Galena Park (5)	

**District with a monthly contract*

PROGRAMS

College & Career Day	Power Teacher
Edgenuity	Teen Summit
Love & Logic	University of Houston-Dwt Intern Program
PowerSchool	



6300 Irvington Boulevard
Houston, Texas 77022
Phone: 713-694-6300
www.hcde-texas.org



512 STUDENTS SERVED

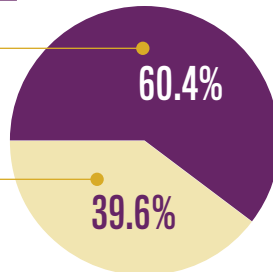
GENDER

309

Male

203

Female



ETHNICITY

154 African American

236 Hispanic

122 White



17 TEACHERS

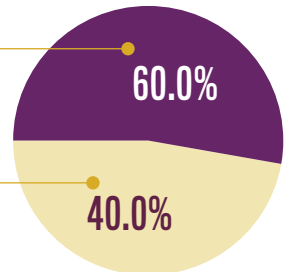
GENDER

9

Male

8

Female



ETHNICITY

11 African American

2 Hispanic

3 White

3 Asian/Pacific Islander



18 STAFF MEMBERS

1 Principal

2 Assistant Principals

1 Counselor ²¹⁰

3 Transition Specialist

1 Nurse

5 Educational Aides

5 Other



School-Based Therapy Services - GAP Analysis

Strategic Objective	Current Standing	Deficiency	Action-Plan
<p>1. The School-Based Therapy Services Division will deliver 80% of the days of service contracted with independent school districts and programs for children from the ages of birth to 22 years. The number of contracted days will be calculated on August 15, 2021 to account for the multiple additions and modifications requested throughout the contract year.</p>	<p>This goal was met/exceeded.</p> <p>The division delivered 20,387 of the 21,583.75 contracted days or, 94% of the contracted days.</p>	<p>The goal was met/exceeded.</p> <p>The division was fully staffed during the 2021-2022 school year which positively impacted the division's ability to provide service days to districts.</p> <p>COVID negatively impacted the division's ability to provide billable days of service to a greater extent than any other factor as staff were unable to provide billable service while quarantining due to COVID.</p>	<p>Staffing for the 22-23 school year has been challenging and the market is expected to continue to pose difficulties.</p> <ol style="list-style-type: none"> 1. Continue with current efforts to work with colleges and universities to provide training to professional students through fieldwork opportunities and lectures to university students on school-based practice to maintain a well-prepared pool of staff for future. 2. Expand partnerships with area universities and colleges through participation in training and Capstone Programs for doctoral level students. 3. Expand portfolio of recruitment materials and mediums to include social media platforms. 4. Continue with retention efforts to include one-on-one-management support to staff, allowance of flexibility in work schedules, training and continuing education and competitive compensation packages.
<p>2. 90% of School-Based Therapy Services' clients and employees will be satisfied with services.</p>	<p>The goal was met/exceeded.</p> <p>The weighted percent of the employees satisfied, and clients satisfied is 94% (117/124) as measured through the division's annual satisfaction survey.</p> <p>The satisfaction survey was sent to staff and clients in the spring of 2021 by HCDE's Research and Evaluation division using a Qualtrics Survey.</p>	<p>The goal was met/exceeded.</p> <p>COVID and staffing challenges in the district negatively impacted staff and client morale and resulted in lower than is typical staff and client satisfaction scores, while still relatively high.</p>	<ol style="list-style-type: none"> 1. Division director and managers will continue to keep in close contact with district client administration to meet needs and address concerns as they arise. 2. Division director and managers will continue with networking efforts and maintain division's high visibility with client districts and charter schools. 3. Division managers will continue with thorough oversight of division employees to ensure district satisfaction with performance. 4. Division will provide resources to help employees manage stress to help improve employee well-being and job satisfaction. 5. Division managers will continue to provide support to staff and address staff concerns to keep staff job satisfaction high. 6. Division will continue to engage in targeted staff morale boosting activities.

School-Based Therapy Services – GAP Analysis (continued)

Strategic Objective	Current Standing	Deficiency	Action-Plan
<p>3. A minimum of 70% of therapy providers will adhere to best practices when delivering services to students.</p>	<p>The goal was met/exceeded.</p> <p>A total of 93.2% of therapy providers adhered to best practices when delivering services to students</p> <p>The division collected information about therapists' effectiveness with delivering services considered best practice (Clark & Chandler, 2013) utilizing a self-rating checklist from the AOTA Quality Indicators developed by Patricia Lavadure and Yvonne Swinth. Division employees were asked to self-rate on a set of indicators deemed to represent best practice. A total of 93.2% of therapy providers self-rated at least 70% of the indicators in the developing category on the Quality Indicators Principles chosen for FY 22.</p>	<p>At the beginning of the 21-22 school year, employees were asked to self-rate on all 7 Principles of the Quality Indicators. Using the results of their self-rating, employees developed a professional development plan designed to assist them with improving in areas in which they found themselves weak or deficient.</p> <p>Professional development was provided based on the collective results of the previous year's survey with the goal of targeted improvement.</p> <p>Resources were developed based on results of previous year's survey and provided to staff in their 2021-2022 Working Manual.</p>	<p>1. Continue to develop professional development designed to target areas of deficiency determined by the Outcome Study results.</p> <p>2. Continue to develop training materials designed to target areas of deficiency determined by the Outcome Study results to be provided to staff in the Working Manual.</p> <p>3. Continue to work with employees to develop and implement their personalized professional development plans.</p>
<p>4. School-based Therapy services will be 80%-85% self-supporting.</p>	<p>This goal was met.</p> <p>The division was 82% self-supporting during FY 22.</p> <p>Invoiced revenue for FY22 was \$9,355,195.00.</p> <p>Unaudited expenses for FY22 are 11,434,726.30.</p> <p>\$9,355,195/\$11,434,726.30 =82%</p>	<p>The division was fully staffed during the 2021-2022 school year which positively impacted the division's ability to collect revenue.</p> <p>Lost billable days due to staff quarantining due to COVID and mid-year retirements negatively impacted total revenue collected.</p>	<p>1. Division managers will continue with procedures to track and monitor service delivery and accuracy in billing clients.</p> <p>2. Division managers will continue with procedures to ensure therapists are meeting the expected number of billable days in client districts.</p> <p>3. Division will continue with recruitment/retention efforts as stated above.</p> <p>4. The division will continue with the fiscally conservative business practices currently in place.</p>

AROI - Academic Return on Investment FY 22-Projected

The **learning increase measure** that will be taken from our division's annual outcome study measure. The division continues to seek to collect information about its therapists' effectiveness with delivering services considered best practice. Our hypothesis is that at least 70% of students receiving services from therapy staff will make progress on at least 50% of the goals in which therapy providers are co-implementors.

The **number of students** served will be taken from the division's monthly data system. Data is collected each school year on numbers of students served and tallied at the end of each fiscal year. Data will be collected through August 31, 2022 for FY 22 and is projected to be over 7,000 students.

Therapist Days will be determined by the number of contracted days provided to districts for FY 22. The total therapist days projected for FY 22 is 22,168.

Dollars spent was determined from the division's budget.

$$\frac{\text{Dollars Spent}}{\text{Learning Increase} \times \text{Students Served} \times \text{Days of Therapy}} = \frac{\$12,941,978}{(.70) \times (7,000) \times (22,168)} = \$0.12$$

School Based Therapy Division is projected to require \$0.12 per day per child to serve the 7,000 students at a learning increase rate of 70% for fiscal year 2021-2022.

AROI - Academic Return on Investment FY 22-Actual

The **learning increase measure** was taken from the division's annual outcome study measure. Data was collected regarding the impact that therapists had on students' participation at school. Each therapy provider provided information regarding the progress that students made on educational goals. A total of **97% of students made progress** on at least 50% of the goals for which therapy providers were co-implementors.

The **number of students** served was taken from the division's monthly data system. Data is collected each school year on numbers of students served and tallied at the end of each fiscal year. A total of **7,286 students were served** in FY 22.

Therapist Days was determined by the number of contracted days provided to districts for FY 22. A total of **20,373 days of therapy** were provided in FY 22.

Dollars spent was determined from division's final expenditures.

$$\frac{\text{Dollars Spent}}{\text{Learning Increase} \times \text{Students Served} \times \text{Days of Therapy}} = \frac{\$11,434,726.30}{(.97) \times (7,286) \times (20,387)} = \$0.08$$

School Based Therapy Division required \$0.08 per day per child to serve the 7,286 students at a learning increase rate of 97% for fiscal year 2021-2022.

ARO - Academic Return on Investment FY 23-Projected

The **learning increase measure** that will be taken from our division's annual outcome study measure. The division continues to seek to collect information about its therapists' effectiveness with delivering services considered best practice. Our hypothesis is that at least 70% of students receiving services from therapy staff will make progress on at least 50% of the goals in which therapy providers are co-implementors.

The **number of students** served will be taken from the division's monthly data system. Data is collected each school year on numbers of students served and tallied at the end of each fiscal year. Data will be collected through August 31, 2023 for FY 23 and is projected to be over 6,500 students.

Therapist Days will be determined by the number of contracted days provided to districts for FY 22. The total therapist days projected for FY 22 is 23,129.75.

Dollars spent was determined from the division's budget.

$$\frac{\text{Dollars Spent}}{\text{Learning Increase} \times \text{Students Served} \times \text{Days of Therapy}} = \frac{\$12,941,978}{(.70) \times (6,500) \times (23,129.75)} = \$0.12$$

School Based Therapy Division is projected to require \$0.12 per day per child to serve the 6,500 students at a learning increase rate of 70% for fiscal year 2022-2023.

School-Based Therapy Services 2021-2022



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

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

	OT/PT	COTA/PTA	MT
HCDE	\$482/day	\$380/day	\$482/day
Average Market*	\$550/day	\$474/Day	\$501/day

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

- 1) 100% Client Satisfaction Rate areas of:
 - a. Student Outcomes
 - b. HCDE Management
 - c. Proficiency of Therapists
 - d. Overall Quality and Value
- 2) Long term relationships:
School-Based Therapy Services has been providing therapy Services to districts & charter schools since 1978, with some districts contracting for services for over 40 consecutive years
- 3) Management Team with
Managers have average of 30 years of experience and average of 20 years of experience in School-Based Practice. Recognized as leaders in the field. TxSpot Expertise in education law and professional practice laws. Available to district administration for problem solving consulting (district administration relies on this).
- 4) Managerial support includes:
 - a. Hiring high quality candidates–thorough interview process
 - b. Training–teach school practice, provide quality continuing education, mentoring
 - c. Overseeing–onsite support/supervision, problem-solving, thorough appraisal system, manage caseloads/assignments, assist with preparation for challenging ARDs, data collection/management, review every evaluation to assure quality and defensibility prior to going to ARD.
- 5) HCDE forms, tests and protocols included. Therapists have extensive resources available to them.
- 6) HCDE pays mileage, cost of continuing education, provides laptops to districts who provide/manage therapy themselves.
Additional costs carried by HCDE:
 - 1) Benefits
 - 2) TRS/Federal taxes
 - 3) Management (management of team is included when contract with HCDE)
 - 4) HR costs to monitor licensure status, manage employee
 - 5) Continuing Education costs
 - 6) Mileage
 - 7) Forms/Tests/Protocols/laptop

Reasons why some districts might want to hire their own:

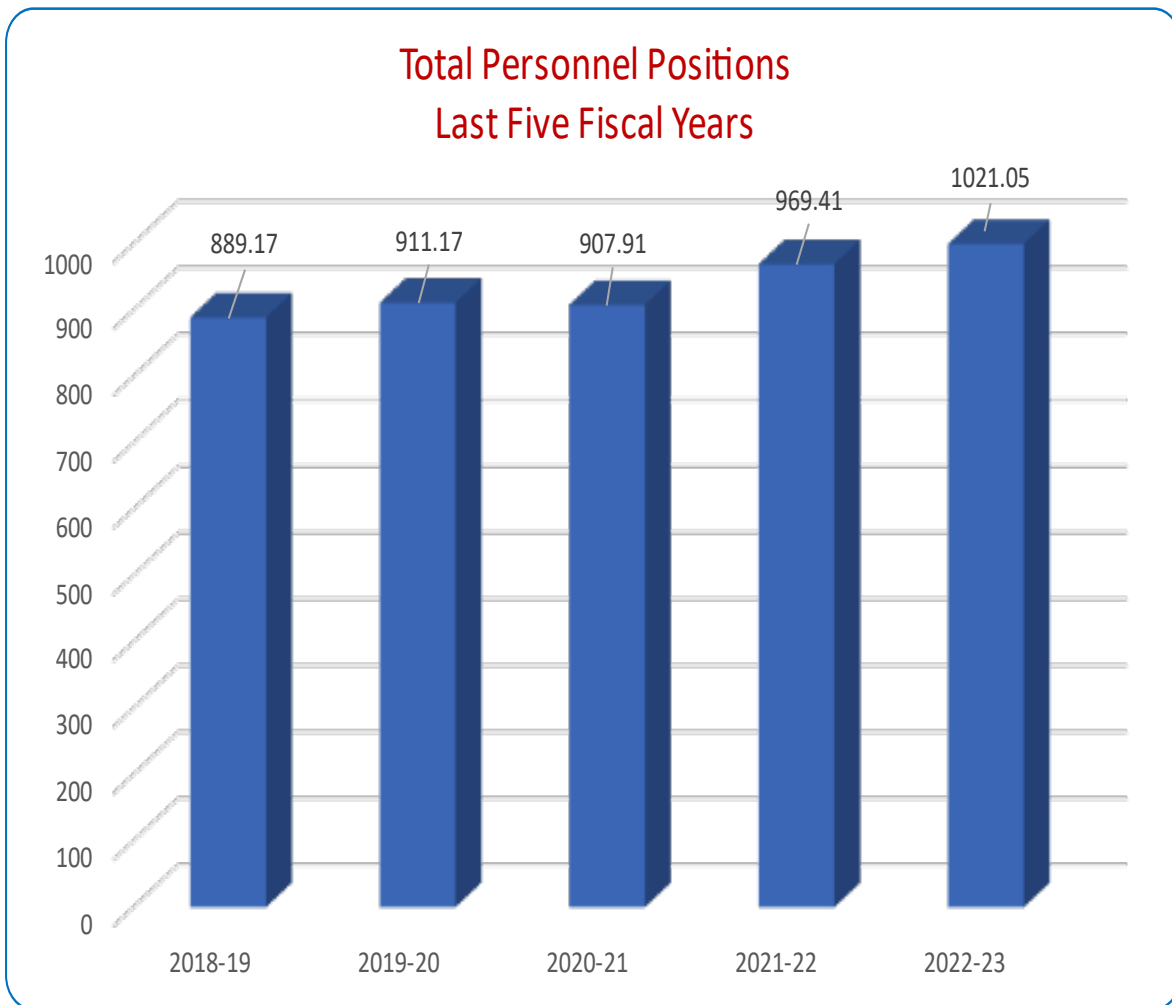
- 1) Retain control over personnel
- 2) Desire of school board to eliminate contractors

HUMAN RESOURCES SECTION

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

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

In the following pages, the salary schedule procedures and the employee benefits are disclosed. Also, the personnel positions by fund comparing the last five years are included. A description of each position with the level, number of days of work per year, number of positions and totals are included by division or program. For fiscal year 2021-2022, the Department implemented a plan to increase minimum wage across the board to \$15 as it was approved by the Board. Funds have been allocated to assist the Head Start grant to meet this new wage standard.



Harris County Department of Education

FY 2022-2023 Budget Book

Salary Schedule Procedures

Compensation Philosophy Statement

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

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

Administrative Procedures

1.0 Description Pay Systems

1.1 Purpose and Authority

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

1.2 Minimum Pay Requirements

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

1.3 Pay Plans

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

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

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

2.0 Job Classification

2.1 Purpose and Authority

Job classification determines the assigned pay range for a job. Job classification is based on an assessment of job requirements and assigned duties. Jobs are compared and classified on the basis of the following factors: knowledge and skill requirements, complexity of assigned duties, job accountability, and working

conditions. The Human Resources division will collect job information, evaluate jobs for classification purposes, and recommend pay-grade assignments. The Superintendent has final authority concerning job classifications.

2.2 *Reclassification of Current Positions*

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

2.3 *Salary Adjustments for Job Reclassification*

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

2.4 *Procedures for Job Classification Review*

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

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

2.5 *Classification of New Positions*

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

3.0 *Base Pay for Exempt and Non-exempt Employees*

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

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

exempt.

3.2 Salary Basis

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

3.3 Prorating Pay for Reduced Work Year

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

4.0 Overtime Compensation

4.1 Overtime Defined

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

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

4.2 Time Records

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

4.3 Authorization of Overtime

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

4.4 Compensation for Overtime

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

4.5 Use of Compensatory Time

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

5.0 General Pay Increases

5.1 Eligibility for General Pay Increase

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

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

5.2 Pay Increase Budget

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

5.3 General Pay Increase Calculation

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

Example:

Range Midpoint x Percent Increase = Pay Increase

- Pay range midpoint for pay grade 5 is \$17.50 per hour
- Pay increase budget approved by the Board is 5 percent
- Hourly pay increase for all employees in pay grade 5 is $\$17.50 \times .05 = .88$
- An hourly employee in pay grade 5 is earning \$15.50 per hour
- Employee's new hourly wage is $\$15.50 + .88 = \16.38

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

5.4 Head Start Cost of Living Adjustments

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

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

6.0 Individual Equity Adjustments

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

7.0 Placement of New Employees

7.1 Certified Teachers

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

7.2 Other Employees

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

8.0 Promotion Increases

8.1 Promotion Defined

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

8.2 Promotion Increase

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

9.0 Demotion

9.1 Demotion Defined

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

9.2 Pay Adjustments for Demotion

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

10.0 Adjusting Pay-Range Structures

10.1 Review of Pay Ranges

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

10.2 Amount of Structure Adjustment

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

10.3 Structure Adjustment Procedure

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

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

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

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

11.0 Stipends and Allowances

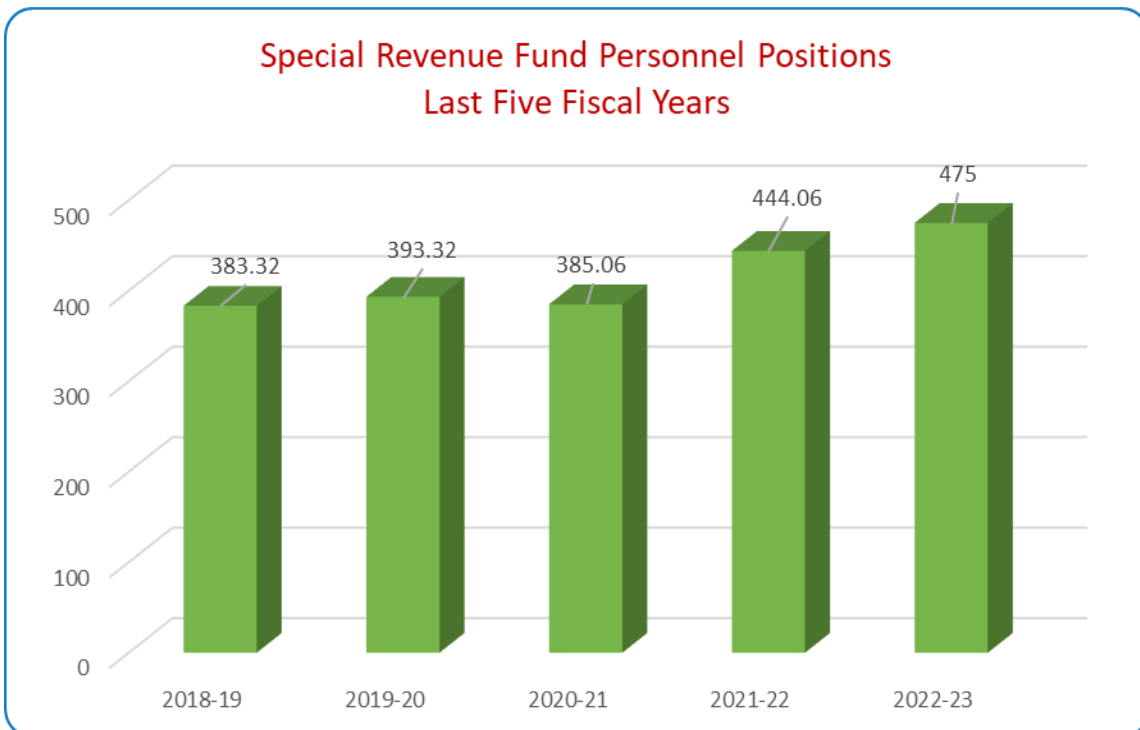
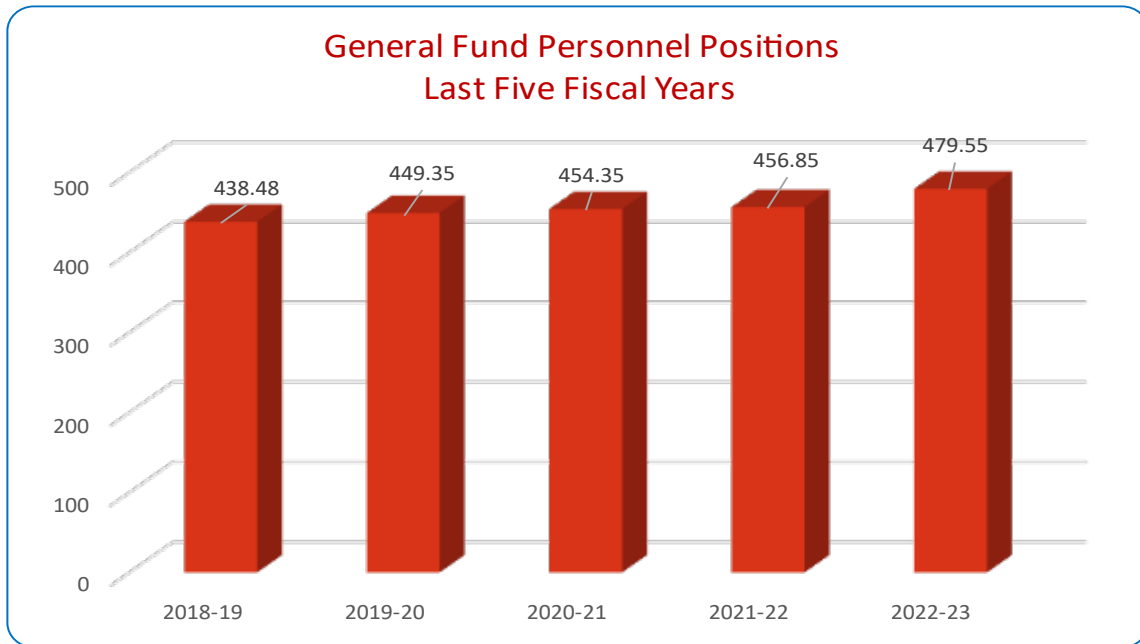
A stipend shall not be paid to an employee unless it is part of the Board of Trustees' approved Salary Schedule for certified instructional teachers, transition specialists, counselors, and assistant principals. All of the following recommendations for employee stipends must be made directly to the Board: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

Refer to the Supplemental Salary Chart for supplemental pay rates approved by the Board of Trustees as part of the HCDE Salary Schedule.

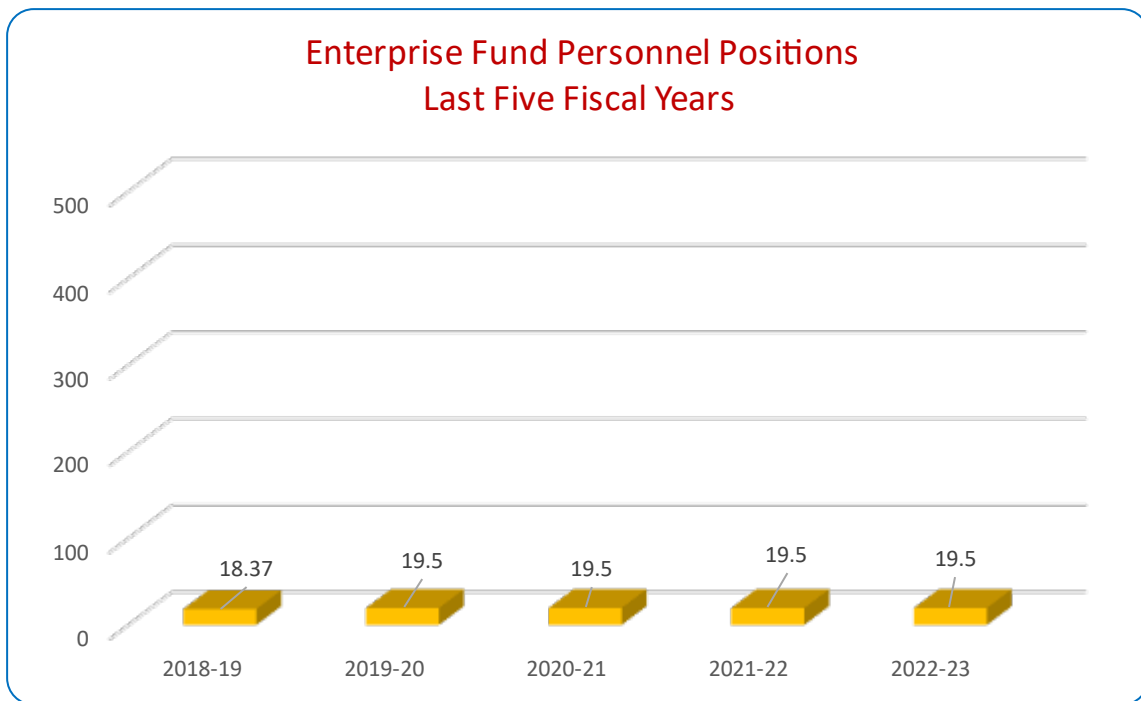
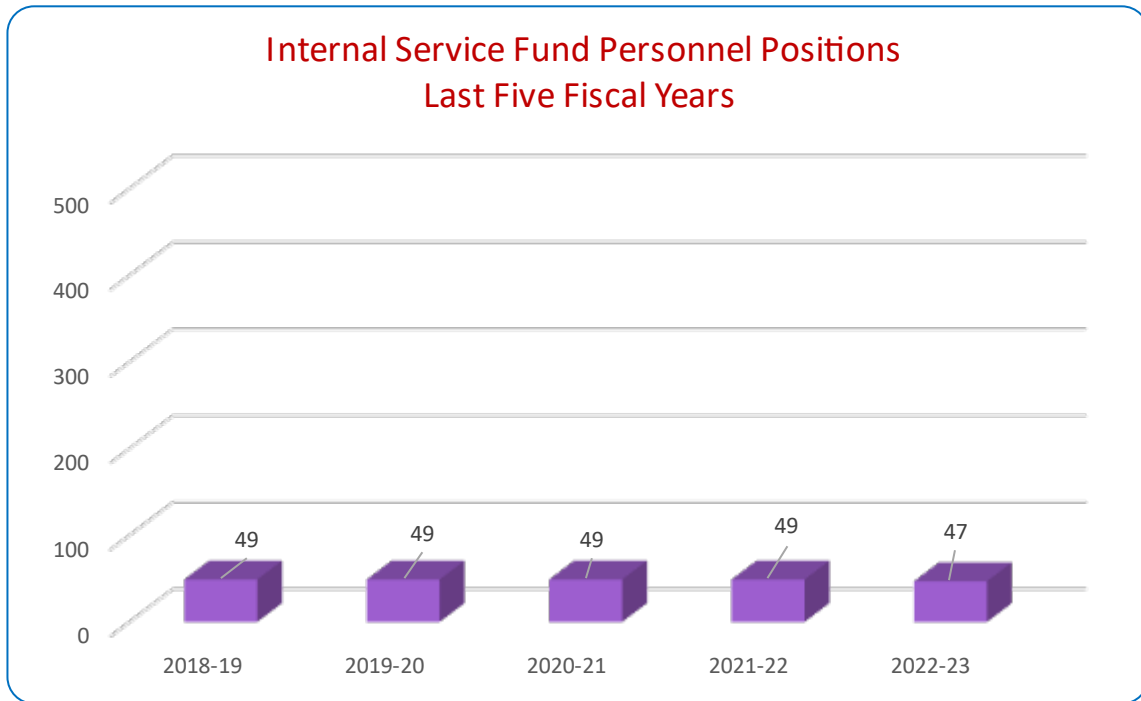
PERSONNEL POSITIONS BY FUND

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

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



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



Harris County Department of Education

FY 2022-2023

Personnel Positions

General Fund

BM No.	DIVISION/BUDGET	2022-23	2021-22	2020-21	2019-20	2018-19
131	Academic and Behavior School East	65.25	64.25	64.25	63.15	61.40
132	Academic and Behavior School West	58.25	58.25	58.25	57.75	56.00
201	Adult Education	0.00	0.00	0.00	0.00	0.00
011	Asst. Superintendent for Academic Support	2.00	2.00	2.00	2.00	2.00
012	Asst. Superintendent for Education & Enrichment	2.00	2.00	2.00	2.00	2.00
010	Board of Trustees	1.00	1.00	1.00	1.00	1.00
050	Business Support Services	18.00	17.00	17.00	17.00	17.00
301	Center for Educator Success	18.00	12.50	12.50	12.50	12.50
923	Center for Grants Development	6.00	6.00	6.00	6.00	6.00
005	Center for Safe & Secure Schools	4.00	4.00	4.00	4.00	4.00
093	Chief Communications Officer	1.00	1.00	1.00	1.00	1.00
940	Chief of Staff	2.00	2.00	2.00	2.00	2.00
925	Communications and Creative Services	10.00	10.00	10.00	9.60	7.60
921	Community Engagement	1.00	0.00	0.00	0.00	0.00
014	Educator Certification and Advancement	0.00	5.50	5.50	5.50	5.50
086	Facilities-Construction	2.00	2.00	2.00	2.00	2.00
800	Fortis Academy	12.25	10.25	10.25	10.25	10.00
970	Highpoint School East	44.25	37.25	37.25	37.85	36.60
030	Human Resources	11.00	10.00	10.00	10.00	10.00
090	Information Technology Services	25.00	24.00	24.00	23.00	21.00
092	Marketing & Client Engagement	6.00	4.50	4.50	3.90	6.03
955	Procurement Services	8.00	7.00	7.00	6.00	6.00
954	Records Management Services	15.00	15.00	15.00	15.00	14.00
924	Research and Evaluation Institute	7.00	7.00	7.00	7.00	7.00
111	School-Based Therapy Services	152.55	146.35	144.85	143.85	141.85
501	Schools	6.00	6.00	5.00	5.00	4.00
001	Superintendent's Office	2.00	2.00	2.00	2.00	2.00
Total		479.55	456.85	454.35	449.35	438.48

Special Revenue Fund

BM No.	DIVISION/BUDGET	2022-23	2021-22	2020-21	2019-20	2018-19
201	Adult Education	115.00	81.06	77.06	73.32	73.32
922	Center for Afterschool, Summer and Enrichment	51.50	51.50	26.00	26.00	21.00
005	Center for Safe and Secure Schools	0.00	0.00	1.00	1.00	1.00
901	Head Start	308.50	311.50	281.00	293.00	288.00
Total		475.00	444.06	385.06	393.32	383.32

Internal Service Fund

BM No.	DIVISION/BUDGET	2022-23	2021-22	2020-21	2019-20	2018-19
083	Facility Support Services	36.00	38.00	38.00	38.00	38.00
084	Facility Support Services-Operations	11.00	11.00	11.00	11.00	11.00
Total		47.00	49.00	49.00	49.00	49.00

Enterprise Fund

BM No.	DIVISION/BUDGET	2022-23	2021-22	2020-21	2019-20	2018-19
089	Facilities-Choice Partners	19.50	19.50	19.50	19.50	18.37
Total		19.50	19.50	19.50	19.50	18.37

	POSITIONS BY FUND	2022-23	2021-22	2020-21	2019-20	2018-19
	Total General Fund Positions	479.55	456.85	454.35	449.35	438.48
	Total Special Revenue Fund Positions	475.00	444.06	385.06	393.32	383.32
	Total Internal Service Fund Positions	47.00	49.00	49.00	49.00	49.00
	Total Enterprise Fund Positions	19.50	19.50	19.50	19.50	18.37
	TOTAL HCDE FTE POSITIONS	1021.05	969.41	907.91	911.17	889.17

**Harris County Department of Education
Full-time Personnel Positions for FY 2022-2023
General Fund**

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Academic and Behavior School East (Schools)				65.25
Principal	A-7	240	1.00	
Assistant Principal	A-5	210	2.00	
Compliance and Technical Support Officer	A-5	200	0.50	
Parent Engagement/SHARS Liaison	A-3	200	0.50	
Occupational Therapist	P-3	191	0.50	
Counselor	P-2	200	2.00	
Instructional Coach	P-2	200	1.25	
Licensed Specialist in School Psychology	P-3	200	0.50	
School Nurse	P-1	213	1.50	
Behavior Intervention Specialist	P-2	200	0.50	
Teacher	teach sched	191	22.00	
Transition Specialist	teach sched	200	2.00	
Secretary	S-4	240	1.00	
Educational Aide I, II, III	I-1, 2, 3	191	24.00	
Campus Clerk	S-2	210	1.00	
Food Service Clerk	O-2	191	1.00	
Relief Instructor	sub sched	178	4.00	
Academic and Behavior School West (Schools)				58.25
Principal	A-7	240	1.00	
Assistant Principal	A-5	210	2.00	
Compliance and Technical Support Officer	A-5	200	0.50	
Parent Engagement/SHARS Liaison	A-3	200	0.50	
Occupational Therapist	P-3	191	0.50	
Counselor	P-2	200	1.00	
Instructional Coach	P-2	200	0.25	
Licensed Specialist in School Psychology	P-3	200	0.50	
School Nurse	P-1	213	1.50	
Teacher	teach sched	191	20.00	
Transition Specialist	teach sched	200	2.00	
Behavior Intervention Specialist	P-2	200	0.50	
Secretary	S-4	240	1.00	
Educational Aide I, II, III	I-1, 2, 3	191	23.00	
Campus Clerk	S-2	210	1.00	
Relief Instructor	sub sched	178	3.00	
Assistant Superintendent for Academic Support				2.00
Assistant Superintendent	A-10	240	1.00	
Executive Assistant	S-6	240	1.00	
Assistant Superintendent for Education and Enrichment				2.00
Assistant Superintendent	A-10	240	1.00	
Executive Assistant	S-6	240	1.00	
Board of Trustees				1.00

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Executive Assistant	S-6	240	1.00	
Business Support Services				18.00
Assistant Superintendent	A-10	240	1.00	
Chief Accounting Officer	A-7	240	1.00	
Accounting Manager	A-5	240	1.00	
Senior Accountant	A-5	240	2.00	
Staff Accountant II	A-4	240	2.00	
Special Projects Coordinator	A-3	240	0.50	
Staff Accountant I	A-3	240	1.00	
Junior Staff Accountant	A-1	240	2.00	
Executive Assistant	S-6	240	1.00	
Accounts Payable Specialist	S-5	240	3.00	
Payroll Specialist	S-5	240	2.50	
Clerk	S-4	240	1.00	
Center for Educator Success				18.00
Senior Director	A-8	240	1.00	
Officer - Elementary Education	A-6	240	1.00	
Officer - Partnerships and Certification	A-6	240	1.00	
Officer - Secondary Education	A-6	240	1.00	
Manager - Bilingual/Special Education	A-4	240	1.00	
Manager - Compliance	A-4	240	1.00	
Manager - Digital Education	A-4	240	1.00	
Manager - Early Grades	A-4	240	1.00	
Manager - ELA	A-4	240	1.00	
Manager - Recruitment	A-4	240	1.00	
Manager - STEM	A-4	240	1.00	
Manager - Teacher Advancement	A-4	240	1.00	
Financial Asst/Administrative Asst to Senior Director	S-5	240	1.00	
Professional Development/Special Events Assistant	S-5	240	1.00	
Secretary to Director	S-4	240	1.00	
Compliance/Records Adm Assistant	S-4	240	1.00	
Administrative Support Assistant	S-4	240	0.50	
Financial and Administrative Support Assistant	S-4	240	0.50	
Administrative Assistant	S-3	240	1.00	
Center for Grants Development				6.00
Director	A-7	240	1.00	
Manager	A-4	240	1.00	
Specialist	A-4	240	1.00	
Coordinator	A-3	240	1.00	
Development Associate	A-2	240	1.00	
Secretary	S-4	240	1.00	
Center for Safe & Secure Schools				4.00
Director	A-7	240	1.00	
School Climate and Culture Specialist	A-5	240	1.00	
School Safety and Security Specialist	A-5	240	1.00	
School Safety Coordinator	A-3	240	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Chief Communications Officer				1.00
Chief Communications Officer	A-9	240	1.00	
Chief of Staff				2.00
Chief of Staff	A-9	240	1.00	
Public Information and Policy Manager	A-4	240	1.00	
Communications and Creative Services				10.00
Director	A-7	240	1.00	
Manager	A-4	240	1.00	
Communications & Community Engagement Coordinator	A-3	240	1.00	
Web Content Coordinator	T-3	240	1.00	
Graphic Design Manager	T-4	240	1.00	
Multimedia Manager	T-4	240	1.00	
Multimedia Specialist	T-2	240	1.00	
Graphic Designer	T-2	240	2.00	
Administrative Assistant	S-4	240	1.00	
Community Engagement				1.00
Community Development/Foundation Director	A-6	240	1.00	
Facilities - Construction				2.00
Director	A-6	240	1.00	
Construction and Environmental Specialist	O-4	240	1.00	
Fortis Academy				12.25
Principal	A-7	240	1.00	
Recovery Coach	A-3	240	1.00	
Recovery Program Coordinator	P-3	240	1.00	
Instructional Coach	P-2	200	0.25	
Counselor	P-2	200	1.00	
Nurse	P-1	191	1.00	
Teacher	TS	191	5.00	
Secretary to Principal	S-4	230	1.00	
Educational Aide	I-3	191	1.00	
Highpoint School East (Schools)				44.25
Principal	A-7	240	1.00	
Assistant Principal	A-5	210	2.00	
Counselor	P-2	200	2.00	
Instructional Coach	P-2	200	0.25	
Transition Specialist	teach sched	200	3.00	
School Nurse	P-1	191	1.00	
Teacher	teach sched	191	20.00	
Secretary	S-4	240	1.00	
Educational Aide I, II, III	I-1, 2, 3	191	9.00	
Campus Clerk	S-2	210	2.00	
Relief Instructor	sub sched	178	3.00	
Human Resources				11.00
Executive Director	A-9	240	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Assistant Director	A-5	240	1.00	
Risk Management Specialist	A-4	240	1.00	
Benefits Coordinator	A-3	240	1.00	
Human Resources Coordinator	A-3	240	3.00	
Human Resources Generalist	A-3	240	1.00	
Administrative Assistant	S-5	240	1.00	
Benefits Assistant	C-4	240	1.00	
Human Resources Clerk	C-3	240	1.00	
Information Technology Services				25.00
Director	T-7	240	1.00	
Applications Manager	T-6	240	1.00	
Operations Services Manager	T-6	240	1.00	
Senior Software Developer	T-5	240	1.00	
Senior Systems Analyst	T-5	240	2.00	
Process Improvement Coordinator	T-4	240	1.00	
Training Coordinator	T-4	240	1.00	
Help Desk Manager	T-4	240	1.00	
Information Security Officer	T-4	240	1.00	
Software Developer	T-4	240	1.00	
Systems Analyst	T-4	240	2.00	
Infrastructure Analyst - Network	T-3	240	1.00	
Infrastructure Analyst - Server/Storage	T-3	240	1.00	
Systems Engineer - Data Center	T-3	240	1.00	
Systems Engineer - Hybrid Cloud	T-3	240	1.00	
Help Desk Analyst II	T-2	240	3.00	
Help Desk Analyst I	T-1	240	2.00	
Help Desk Field Technician	T-1	240	2.00	
Administrative Assistant	S-5	240	1.00	
Marketing and Client Engagement				6.00
Director	A-7	240	1.00	
Assistant Director	A-5	240	0.50	
Coordinator - Client Engagement	A-3	240	3.00	
Coordinator - Translation	A-3	240	1.00	
Administrative Assistant	S-4	240	0.50	
Procurement Services				8.00
Director - Procurement Services	A-7	240	1.00	
Assistant Director - Procurement Services	A-5	240	1.00	
Procurement Manager	A-4	240	1.00	
Procurement Coordinator	A-3	240	1.00	
Procurement Services Specialist	S-5	240	1.00	
Quality Assurance Specialist	S-5	240	2.00	
Clerk	S-3	240	1.00	
Records Management Services				15.00
Director	A-7	240	1.00	
Records Operations Manager	A-3	240	1.00	
Senior Records Center Technician	O-6	240	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Senior Customer Support/Imaging Specialist	O-5	240	1.00	
Records Center Technician	O-4	240	5.00	
Records Center Operator	O-2	240	1.00	
Imaging and Content Specialist	S-5	240	1.00	
Customer Support and Imaging Clerk II	S-4	240	1.00	
Customer Support Specialist	S-4	240	1.00	
Customer Support & Imaging Clerk I	S-3	240	2.00	
Research and Evaluation Institute				7.00
Director	A-7	240	1.00	
Manager	A-4	240	1.00	
Coordinator	A-3	240	4.00	
Secretary	S-4	240	1.00	
School-Based Therapy Services				152.55
Senior Director	A-8	240	1.00	
Manager	P-4	240	7.00	
Manager	P-4	230	1.00	
Manager	P-4	200	1.00	
Field Staff-OT/PT	P-3	180	103.30	
Field Staff-Music Therapist	P-1	180	9.00	
Field Staff-COTA/PTA	S-7	180	27.25	
Administrative Assistant	S-5	240	1.00	
General Office Clerk	S-4	240	2.00	
Schools				6.00
Senior Director of School Administration	A-8	240	1.00	
Director - Curriculum and Compliance Services	A-7	240	1.00	
Compliance and Technical Support Officer	A-5	200	1.00	
Bus Driver	O-4	240	1.00	
Administrative Assistant	S-5	240	1.00	
General Office Clerk	S-4	240	1.00	
Superintendent's Office				2.00
Superintendent	-	240	1.00	
Senior Executive Assistant	S-8	240	1.00	

General Fund - Full Time Equivalent Positions

479.55

**Harris County Department of Education
Full-time Personnel Positions for FY 2022-2023
Special Revenue Fund**

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Adult Education				115.00
Senior Director	A-8	240	1.00	
Director	A-7	240	1.00	
Manager	A-5	240	4.00	
Career Pathway Manager	A-4	240	1.00	
Compliance/Budget Coordinator	A-3	240	1.00	
Coordinator	A-3	240	2.00	
Project Manager	A-3	240	1.00	
Career Navigator Transition Specialist	A-2	240	1.50	
Program Coordinator	A-2	240	1.00	
Teacher	A-2	190	2.00	
Instructional Coach	A-2	240	1.00	
Secretary to Director	S-4	240	1.00	
Data Clerk	S-3	240	5.00	
General Office Clerk I	S-3	240	10.00	
Receptionist	S-1	240	1.00	
Custodian	O-1	240	1.50	
Aide	I-1	240	1.00	
Aide - Instructional	AES	PT	22.00	
Program Assistant	AES	PT	8.00	
Teacher	AES	PT	48.00	
Transition Specialist	AES	PT	1.00	
Center for Afterschool, Summer and Enrichment (CASE) for Kids				51.50
Senior Director	A-8	240	1.00	
Assistant Director	A-5	240	2.00	
Manager	A-4	240	4.00	
Coordinator - Project	A-3	240	5.00	
Coordinator - Research and Evaluation	A-3	240	1.00	
Coordinator - Program	A-2	240	7.00	
Coordinator - Regional	A-2	240	2.00	
Family Engagement Specialist	A-2	240	2.00	
Project Based Learning Associate (P/T)	A-2	240	1.00	
Coordinator - Program	A-1	240	8.00	
Administrative Assistant	S-4	240	1.00	
Secretary	S-3	240	4.00	
Project Based Learning Assistant (P/T)	S-2	240	13.50	
Head Start Program Total				308.50
Head Start-Central Office				38.50
Senior Director	A-8	240	1.00	
Assistant Director - Education and Operations	A-5	240	1.00	
Assistant Director - Compliance and Family Services	A-5	240	1.00	
Construction Project Manager (Facilities)	A-5	240	1.00	
Manager - Compliance	A-4	240	1.00	
Manager - Education and Operations	A-4	240	1.00	
Manager - Community Partnerships	A-4	240	1.00	
Manager - Health and Family Services	A-4	240	1.00	
Manager - Nutrition Services	A-4	240	1.00	
Manager - Operations	A-3	240	1.00	
Coordinator - Compliance	A-3	230	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Coordinator - Data	A-3	230	1.00	
Coordinator - Education and Special Services	A-3	230	2.00	
Coordinator - Family Services	A-3	230	2.00	
Coordinator - Health Services	A-3	230	2.00	
Coordinator - Nutrition Services	A-3	230	2.00	
Coordinator - Operations	A-3	230	1.00	
Coordinator - Professional Development	A-3	230	1.00	
Coordinator - Special Projects	A-3	230	0.50	
Instructional Coach	A-2	230	4.00	
Mental Health Professional	P-2	230	1.00	
Data/Compliance Specialist	S-4	230	1.00	
Financial Assistant	S-4	230	1.00	
Administrative Assistant	S-5	230	1.00	
Secretary	S-4	240	1.00	
Clerk - Community Partnerships	S-3	230	1.00	
Clerk - Education and Special Services	S-3	230	1.00	
Clerk - Data Compliance	S-3	230	1.00	
Clerk - Health and Family Services	S-3	230	1.00	
Clerk - Nutrition Services	S-3	230	1.00	
Clerk - Operations	S-3	230	1.00	
Courier	O-2	230	1.00	
Head Start (Early Head Start)-Child Care Partnership				11.00
Assistant Director	A-5	240	1.00	
Coordinator - Data Compliance	A-3	240	1.00	
Coordinator - Education and Special Services	A-3	240	2.00	
Coordinator - Family & Community Services	A-3	240	2.00	
Coordinator - Health Services	A-3	240	1.00	
Coordinator - Operations	A-3	240	1.00	
Coordinator - Nutrition Services	A-3	240	1.00	
Instructional Coach	A-3	240	1.00	
Administrative Assistant	S-4	240	1.00	
Head Start-Barrett Campus				8.00
Campus Manager	A-3	230	0.50	
Assistant Campus Manager	A-1	210	0.50	
Family Services Provider	A-1	230	1.00	
Teacher	I-4	210	2.00	
Teaching Assistant	I-1	190	3.00	
Cook	O-1	190	0.50	
Custodian	O-1	190	0.50	
Head Start-Barrett Early Head Start				12.00
Campus Manager	A-3	230	0.50	
Assistant Campus Manager	A-1	230	0.50	
Family Services Provider	A-1	230	1.00	
Teacher	I-4	218	9.00	
Cook	O-1	218	0.50	
Custodian	O-1	218	0.50	
Head Start-Baytown Campus				25.00
Campus Manager	A-3	230	0.50	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Assistant Campus Manager	A-1	210	1.00	
Family Services Provider	A-1	230	3.00	
Teacher	I-4	210	7.00	
Teaching Assistant	I-1	190	10.00	
Cook	O-1	190	2.00	
Custodian	O-1	190	1.00	
Campus Clerk	S-2	230	0.50	
Head Start-Baytown Early Head Start				16.00
Campus Manager	A-3	230	0.50	
Assistant Campus Manager	A-1	230	1.00	
Family Services Provider	A-1	230	1.00	
Teacher	I-4	218	11.00	
Cook	O-1	218	1.00	
Custodian	O-1	218	1.00	
Campus Clerk	S-2	230	0.50	
Head Start-Channelview Campus				19.00
Campus Manager	A-3	230	1.00	
Assistant Campus Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	5.00	
Teaching Assistant	I-1	190	7.00	
Cook	O-1	190	2.00	
Custodian	O-1	190	1.00	
Head Start-Compton Campus				25.00
Campus Manager	A-3	230	1.00	
Assistant Campus Manager	A-1	210	1.00	
Family Services Provider	A-1	230	3.00	
Teacher	I-4	210	7.00	
Teaching Assistant	I-1	190	10.00	
Cook	O-1	190	2.00	
Custodian	O-1	190	1.00	
Head Start-Coolwood Campus				0.00
Campus Manager	A-3	230	0.00	
Assistant Campus Manager	A-1	210	0.00	
Family Services Provider	A-1	230	0.00	
Teacher	I-4	210	0.00	
Teaching Assistant	I-1	190	0.00	
Cook	O-1	190	0.00	
Custodian	O-1	190	0.00	
Head Start-Dogan Campus				11.00
Campus Manager	A-3	230	1.00	
Assistant Campus Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	5.00	
Teaching Assistant	I-1	190	2.00	
Head Start-Fifth Ward Campus				16.00
Campus Manager	A-3	230	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Assistant Campus Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	4.00	
Teaching Assistant	I-1	190	5.00	
Cook	O-1	190	2.00	
Custodian	O-1	190	1.00	
Head Start-Fonwood Campus				15.00
Campus Manager	A-3	230	1.00	
Assistant Campus Manager	A-1	210	1.00	
Family Services Provider	A-1	230	3.00	
Teacher	I-4	210	7.00	
Teaching Assistant	I-1	190	3.00	
Head Start-Humble Campus				14.50
Campus Manager	A-3	230	0.50	
Assistant Campus Manager	A-1	210	0.50	
Family Services Provider	A-1	230	1.50	
Teacher	I-4	210	4.00	
Teaching Assistant	I-1	190	6.00	
Cook	O-1	190	1.00	
Custodian	O-1	190	1.00	
Head Start-Humble Early Head Start				13.50
Campus Manager	A-3	230	0.50	
Assistant Campus Manager	A-1	230	0.50	
Family Services Provider	A-1	230	1.50	
Teacher	I-4	218	9.00	
Cook	O-1	218	1.00	
Custodian	O-1	218	1.00	
Head Start-JD Walker Campus				12.00
Campus Manager	A-2	230	1.00	
Assistant Campus Manager	A-1	210	1.00	
Family Services Provider	A-1	230	1.00	
Teacher	I-4	210	3.00	
Teaching Assistant	I-1	190	4.00	
Cook	O-1	190	1.00	
Custodian	O-1	190	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Head Start-LaPorte Campus				8.00
Campus Manager	A-3	230	0.50	
Assistant Campus Manager	A-1	210	0.50	
Family Services Provider	A-1	230	1.00	
Teacher	I-4	210	2.00	
Teaching Assistant	I-1	190	3.00	
Cook	O-1	190	0.50	
Custodian	O-1	190	0.50	
Head Start-LaPorte Early Head Start				12.00
Campus Manager	A-2	230	0.50	
Assistant Campus Manager	A-1	230	0.50	
Family Services Provider	A-1	230	1.00	
Teacher	I-4	218	9.00	
Cook	O-1	218	0.50	
Custodian	O-1	218	0.50	
Head Start-Pugh Campus				7.00
Campus Manager	A-3	230	1.00	
Family Services Provider	A-1	230	1.00	
Teacher	I-4	210	2.00	
Teaching Assistant	I-1	190	3.00	
Head Start-Sheffield Campus				25.00
Campus Manager	A-2	230	1.00	
Assistant Campus Manager	A-1	210	1.00	
Family Services Provider	A-1	230	3.00	
Teacher	I-4	210	7.00	
Teaching Assistant	I-1	190	10.00	
Cook	O-1	190	2.00	
Custodian	O-1	190	1.00	
Head Start-Tidwell Campus				8.00
Campus Manager	A-3	230	0.50	
Assistant Campus Manager	A-1	210	1.00	
Family Services Provider	A-1	230	0.50	
Teacher	I-4	210	2.00	
Teaching Assistant	I-1	190	3.00	
Cook	O-1	190	0.50	
Custodian	O-1	190	0.50	
Head Start-Tidwell Early Head Start				12.00
Campus Manager	A-3	230	0.50	
Assistant Campus Manager	A-1	230	0.50	
Family Services Provider	A-1	230	1.00	
Teacher	I-4	218	9.00	
Cook	O-1	218	0.50	
Custodian	O-1	218	0.50	
Special Revenue Fund - Full Time Equivalent Positions				475.00

**Harris County Department of Education
Full-time Personnel Positions for FY 2022-2023
Internal Service Fund**

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Facility Support Services				36.00
Executive Director	A-9	240	1.00	
Maintenance Director	A-6	240	1.00	
Assistant Director	A-5	240	1.00	
Operations Coordinator	A-3	240	1.00	
Administrative Assistant	S-5	240	1.00	
Secretary to Director	S-4	240	1.00	
Fixed Assets Clerk	S-4	240	1.00	
Receptionist	S-1	240	2.00	
Maintenance Technician III	O-6	240	4.00	
Utility Craftsman	O-5	240	2.00	
Transportation Technician	O-5	240	1.00	
Maintenance Technician II	O-5	240	2.00	
Maintenance Technician I	O-4	240	4.00	
Maintenance Worker	O-3	240	2.00	
Warehouseman	O-3	240	1.00	
Courier	O-2	240	1.00	
Mail Clerk	O-2	240	1.00	
Parking Monitor	O-2	240	2.00	
Custodian	O-1	240	7.00	
Facility Support Services-Operations				11.00
Custodian-ABC East	O-1	240	3.00	
Custodian-ABC West	O-1	240	2.00	
Custodian-Highpoint East	O-1	240	4.00	
Custodian-Fortis Academy	O-1	240	2.00	

Internal Service Fund - Full Time Equivalent Positions

47.00

**Harris County Department of Education
Full-time Personnel Positions for FY 2022-2023
Enterprise Fund**

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Facilities - Choice Partners				19.50
Senior Director	A-8	240	1.00	
Assistant Director	A-5	240	2.50	
Senior Manager of Facilities Planning	A-5	240	1.00	
Client Services Manager	A-4	240	1.00	
Contract Compliance Specialist	A-4	240	1.00	
Contract Manager	A-4	240	5.00	
Contract Coordinator	A-3	240	1.00	
Food Contract Coordinator	A-3	240	1.00	
Data Coordinator	A-2	240	1.00	
Contract Specialist	S-5	240	1.00	
General Office Clerk II	S-4	240	1.00	
Contract Assistant	S-4	240	2.00	
General Office Clerk I	S-3	240	1.00	

Enterprise Fund - Full Time Equivalent Positions

19.50

Harris County Department of Education
FY 2022-2023 Salary Schedule
Certified Instructional Staff Salary Schedule

New Hire Certified Teachers	
YEARS EXPERIENCE	191 DAY SALARY
0	\$63,600
1	64,050
2	64,500
3	65,200
4	66,000
5	66,500
6	67,186
7	67,864
8	68,264
9	68,664
10	69,064
11	69,464
12	69,864
13	70,264
14	70,662
15	71,062
16	71,481
17	71,892
18	72,304
19	72,664
20	73,310

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

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

Harris County Department of Education
FY 2022-2023 Budget Book
Administrative Salary Schedule

A-1		MINIMUM	MIDPOINT	MAXIMUM
	Daily	167.08	205.00	242.93
	240 Days	40,099	49,200	58,303
<u>Job Titles:</u> Junior Staff Accountant – Business Services Program Site Coordinator - CASE				

A-2		MINIMUM	MIDPOINT	MAXIMUM
	Daily	197.99	242.93	287.87
	190 Days	37,618	46,157	54,695
	240 Days	47,518	58,303	69,089
<u>Job Titles:</u> Grants Development Associate Career Pathways Transition Specialist – Adult Education Data Coordinator – CASE Data Coordinator – Choice Partners Family Engagement Coordinator Instructional Coach (non-certified) – Adult Education Program Coordinator – Adult Education Program Coordinator – CASE Project Based Learning Associate Teacher (FT) – Adult Education				

A-3		MINIMUM	MIDPOINT	MAXIMUM
	Daily	239.07	293.34	347.61
	200 Days	47,814	58,668	69,522
	240 Days	57,377	70,402	83,426
<u>Job Titles:</u> Benefits Coordinator – Human Resources Contract Coordinator – Choice Partners Coordinator – Adult Education Coordinator – Center for Grants Development Coordinator – Communications and Creative Services Coordinator – Food Contracts Coordinator – Grants & Budget Compliance (Adult Education) Coordinator – Human Resources Coordinator – Marketing and Client Engagement Coordinator – Outreach Coordinator – Procurement Services Coordinator – Research and Evaluation Institute Coordinator – Special Projects Grant Accountant Human Resources Generalist Operations Coordinator – Facilities Parent Engagement Liaison – Schools Project Coordinator – CASE Records Operations Manager Recovery Coach – Fortis Academy Special Events and Promotions Coordinator – CASE Staff Accountant – Business Services Translation Coordinator – Marketing & Client Engagement				

A-4		MINIMUM	MIDPOINT	MAXIMUM
	Daily	291.66	357.87	424.08
	210 Days	61,249	75,153	89,057
	240 Days	69,998	85,889	101,779
<u>Job Titles:</u> Career Pathway Manager – Adult Education Client Services Manager – Choice Partners Compliance Manager – Center for Educator Success Contract Compliance Specialist – Choice Partners Contract Manager – Choice Partners Grants Development Manager – Educator Certification Grants Development Specialist – Center for Grants Development Manager – Center for Grants Development Manager – Communications and Creative Services Manager – Facilities Manager – Programs & Compliance Manager – Research and Evaluation Institute Manager of Digital Education – Center for Educator Success Manager of Teacher Support (Bil/SPED) – Center for Educator Success Manager of Teacher Support (STEM) – Center for Educator Success Manager of Teacher Support (ELA) – Center for Educator Success Public Information and Policy Manager Quality Manager – CASE Recruitment Manager – Center for Educator Success Risk Management Specialist – Human Resources Special Initiatives Manager – CASE Staff Accountant II				

A-5		MINIMUM	MIDPOINT	MAXIMUM
	Daily	342.41	420.14	497.87
	210 Days	71,906	88,229	104,553
	240 Days	82,178	100,834	119,489
<u>Job Titles:</u> Accounting Manager – Business Services Assistant Director – CASE Assistant Director – Choice Partners Assistant Director – Facilities Assistant Director – Human Resources Assistant Director – Marketing and Client Engagement Assistant Director – Procurement Services Assistant Principal – Schools Compliance & Technical Support Officer Construction Project Manager – Head Start Manager – Adult Education School Climate and Culture Specialist – Safe Schools School Safety and Security Specialist – Safe Schools Senior Accountant – Business Services Senior Manager of Facilities Planning – Choice Partners				

A-6		MINIMUM	MIDPOINT	MAXIMUM
	Daily	385.90	462.15	538.40
	240 Days	92,616	110,916	129,216
<u>Job Titles:</u> Construction Director – Facilities Maintenance Director – Facilities Officer of Elementary Education – Center for Educator Success Officer of Secondary Education – Center for Educator Success Officer of Teacher Advancement – Center for Educator Success				

A-7		MINIMUM	MIDPOINT	MAXIMUM
	Daily	448.03	536.56	625.09
	240 Days	107,527	128,774	150,022
<u>Job Titles:</u> Chief Accounting Officer – Business Services Director – Adult Education Director – Center for Grants Development Director – Center for Safe and Secure Schools Director – Communications and Creative Services Director – Curriculum and Compliance Services (Schools) Director – Marketing and Client Engagement Director – Procurement Services Director – Records Management Director – Research and Evaluation Institute Principal – Schools				

A-8		MINIMUM	MIDPOINT	MAXIMUM
	Daily	533.61	627.78	721.95
	240 Days	128,066	150,667	173,268
<u>Job Titles:</u> Senior Director – Adult Education Senior Director – Center for After-school, Summer and Enrichment Senior Director – Center for Educator Success Senior Director – Choice Partners Senior Director – Head Start Senior Director – School-Based Therapy Services Senior Director – Schools				

A-9		MINIMUM	MIDPOINT	MAXIMUM
	Daily		624.33	734.50
240 Days		149,839	176,280	202,723
<u>Job Titles:</u> Chief Communications Officer Chief of Staff Executive Director – Facilities Executive Director – Human Resources				

A-10		MINIMUM	MIDPOINT	MAXIMUM
	Daily		693.63	816.03
240 Days		166,471	195,847	225,223
<u>Job Titles:</u> Assistant Superintendent – Academic Support Services Assistant Superintendent – Business Services Assistant Superintendent – Education and Enrichment				

Harris County Department of Education
 FY 2022-2023 Budget Book
 Professional Support Salary Schedule

P-1		Minimum	Midpoint	Maximum
	Daily	294.95	347.00	399.05
	180 Days	53,091	62,460	71,829
	191 Days	56,335	66,277	76,219
	213 Days	62,824	73,911	84,998
Job Titles: Music Therapist Nurse				

P-2		Minimum	Midpoint	Maximum
	Daily	321.50	378.23	434.96
	200 Days	64,300	75,646	86,992
Job Titles: Behavior Intervention Specialist Instructional Coach (certified) School Counselor				

P-3		Minimum	Midpoint	Maximum
	Daily	370.44	446.31	522.18
	162 Days	60,011	72,302	84,593
	180 Days	66,679	80,336	93,992
	200 Days	74,088	89,262	104,436
	240 Days	88,906	107,114	125,323
Job Titles: Licensed Specialist in School Psychology Occupational Therapist Physical Therapist Recovery Program Coordinator				

P-4		Minimum	Midpoint	Maximum
	Daily	437.12	526.65	616.18
	200 Days	87,424	105,330	123,236
	230 Days	100,538	121,130	141,721
	240 Days	104,909	126,396	147,883
Job Titles: Manager, School-Based Therapy Services				

Harris County Department of Education
 FY 2022-2023 Budget Book
 Technology Salary Schedule

T-1		Minimum	Midpoint	Maximum
	Hourly	23.50	28.17	32.84
	Daily	188.00	225.36	262.72
	240 Days	45,120	54,086	63,053
<u>Job Titles:</u> Help Desk Analyst I Help Desk Field Technician				

T-2		Minimum	Midpoint	Maximum
	Hourly	28.50	34.13	39.76
	Daily	228.00	237.04	318.08
	240 Days	54,720	65,530	76,339
<u>Job Titles:</u> Help Desk Analyst II				

T-3		Minimum	Midpoint	Maximum
	Daily	300.72	360.14	419.56
	240 Days	72,173	86,434	100,694
<u>Job Titles:</u> Infrastructure Analyst – Network Infrastructure Analyst – Server Storage Infrastructure Analyst – Systems Multimedia Production Coordinator Systems Engineer – Data Center Systems Engineer – Hybrid Cloud				

T-4		Minimum	Midpoint	Maximum
	Daily	321.58	385.13	448.68
	240 Days	77,179	92,431	107,683
<u>Job Titles:</u> Information Security Officer Manager – Graphic Design Manager – Help Desk Manager – Multimedia Process Improvement Coordinator Software Developer Systems Analyst Training Coordinator Web Content Coordinator				

T-5		Minimum	Midpoint	Maximum
	Daily	383.01	450.60	518.19
	240 Days	91,922	108,144	124,366
	<u>Job Titles:</u> Senior Software Developer Senior Systems Analyst			

T-6		Minimum	Midpoint	Maximum
	Daily	417.29	490.93	564.57
	240 Days	100,150	117,823	135,497
	<u>Job Titles:</u> Manager – Applications Manager – Operations Support			

T-7		Minimum	Midpoint	Maximum
	Daily	474.09	544.93	615.77
	240 Days	113,782	130,783	147,785
	<u>Job Titles:</u> Director - Information Technology Services			

Harris County Department of Education
 FY 2022-2023 Budget Book
 Administrative Support Salary Schedule

S-1		MINIMUM	MIDPOINT	MAXIMUM
	<u>Job Titles:</u> Reserved for future use			

S-2		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	15.25	19.05	22.85
	Daily	122.00	152.40	182.80
	210 Days	25,620	32,004	38,388
	230 Days	28,060	35,052	42,044
	240 Days	29,280	36,576	43,872
	<u>Job Titles:</u> Campus Clerk Center Clerk Receptionist			

S-3		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	16.50	20.63	24.76
	Daily	132.00	165.04	198.08
	230 Days	30,360	37,959	45,558
	240 Days	31,680	39,610	47,539
	<u>Job Titles:</u> Clerk – Business Services Community Partnership Clerk – Head Start Contract Clerk – Choice Partners Customer Service Clerk Data Clerk – Adult Education General Office Clerk I Imaging Operator – Records Management Meeting Facilitator Nutrition Services Clerk – Head Start Operations Clerk – Head Start Secretary – CASE Secretary – School-Based Therapy Services			

S-4		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	18.25	22.80	27.35
	Daily	146.00	182.40	218.80
	230 Days	33,580	41,952	50,324
	240 Days	35,040	43,776	52,512
<u>Job Titles:</u> Data/Compliance Specialist Financial Assistant Fixed Assets Clerk Food Contract Assistant General Office Clerk II Human Resources Assistant Microfilm/Imaging Clerk Records Management Specialist Administrative Assistant to Director Administrative Assistant to Principal				

S-5		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	20.50	25.63	30.76
	Daily	164.00	205.04	246.08
	230 Days	37,720	47,159	56,598
	240 Days	39,360	49,210	59,059
<u>Job Titles:</u> Accounts Payable Specialist Accounts Receivable Specialist Administrative Assistant – Executive Director Administrative Assistant – Senior Director Benefits Specialist Contract Specialist Financial Assistant/Adm Assistant – Senior Director Imaging and Content Specialist Payroll Specialist Procurement Specialist Quality Assurance Specialist Senior Grant Accounting Clerk				

S-6		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	23.50	29.38	35.26
	Daily	188.00	235.04	282.08
	240 Days	45,120	56,410	67,699
<u>Job Titles:</u> Executive Assistant – Assistant Superintendent Executive Assistant – Board of Trustees				

S-7		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	27.25	34.06	40.87
	Daily	218.00	272.48	326.96
	162 Days	35,316	44,142	52,968
	180 Days	39,240	49,046	58,853
<u>Job Titles:</u> Occupational Therapy Assistant Physical Therapist Assistant				

S-8		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	31.25	39.05	46.85
	Daily	250.00	312.40	374.80
	240 Days	60,000	74,976	89,952
<u>Job Titles:</u> Senior Executive Assistant – Superintendent				

Harris County Department of Education
 FY 2022-2023 Budget Book
 Instructional Support Salary Schedule – Head Start

E-1		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	15.00	18.29	21.58
	Daily	120.00	146.32	172.64
	190 Days	22,800	27,801	32,802
Job Titles: Teaching Assistant				

E-2		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	16.25	19.82	23.39
	Daily	130.00	158.56	187.12
	218 Days	28,340	34,566	40,792
Job Titles: Early Childhood Teacher – CDA				

E-3		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	18.75	22.87	26.99
	Daily	150.00	182.96	215.92
	218 Days	32,700	39,885	47,071
Job Titles: Reserved for Future Use				

E-4		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	23.00	27.05	31.10
	Daily	184.00	216.40	248.80
	210 Days	38,640	45,444	52,248
	218 Days	40,112	47,175	54,238
Job Titles: Early Childhood Teacher Teacher				

Harris County Department of Education
FY 2022-2023 Budget Book
Operations Support Salary Schedule

O-1		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	15.00	18.29	21.58
	Daily	120.00	146.32	172.64
	190 Days	22,800	27,801	32,802
	218 Days	26,160	31,898	37,636
	240 Days	28,800	35,117	41,434
	Job Titles: Cook Custodian			

O-2		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	16.00	19.52	23.04
	Daily	128.00	156.16	184.32
	191 Days	24,448	29,827	35,205
	230 Days	29,440	35,917	42,394
	240 Days	30,720	37,478	44,237
	Job Titles: Courier Food Service Clerk Mail Clerk Parking Monitor Records Center Operator			

O-3		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	17.00	20.72	24.44
	Daily	136.00	165.76	195.52
	240 Days	32,640	39,782	46,925
	Job Titles: Maintenance Worker Warehouseman			

O-4		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	20.00	24.10	28.20
	Daily	160.00	192.80	225.60
	240 Days	38,400	46,272	54,144
	Job Titles: Bus Driver Construction and Environmental Specialist Maintenance Technician I Records Center Technician			

<u>O-5</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	24.00	28.23	32.46
	Daily	192.00	225.84	259.68
	240 Days	46,080	54,202	62,323
Job Titles: Customer Support/Imaging Center Supervisor – Records Management Maintenance Technician II Transportation Technician Utility Craftsman				
<u>O-6</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	27.50	32.35	37.20
	Daily	220.00	258.80	297.60
	240 Days	52,800	62,112	71,424
Job Titles: Maintenance Technician III Senior Records Center Technician				

Harris County Department of Education
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Stipends

Certified Instructional Teachers	
Advanced Degree* (Subject Area)	\$1,000
HCDE Identified Critical Needs Stipends:	
Bilingual	\$4,200
Board Certified Behavior Analyst	5,000
Math	3,500
Reading	2,000
Science	3,500
Special Education	1,500
Additional Certificate	150
Certified SBEC Counselors	
Special Education	\$1,500
STAAR/EOC Testing	1,000
Certified SBEC Assistant Principals	
Special Education	\$1,500
Response Team Member	
Assigned AB Campus Staff	\$1,500

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

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

Harris County Department of Education
 FY 2022-2023 Budget Book
 Adult Education Professional Development Stipends

Eligibility: part-time and full-time staff

Position	Required Hours	Category of Required Professional Development	Stipend
<ul style="list-style-type: none"> • Teacher • Substitute • Instructional Coach • Program Manager • Program Coordinator • Director 	15	3 hours – Principles of Adult Learning 6 hours – Literacy 6 hours – Other	\$300
<ul style="list-style-type: none"> • Clerk • Aide • Transition Specialist 	3	3 hours – Other	\$40
Additional training	N/A	Paid at hourly rate if required and approved. *Excludes the following positions: director, program manager, instructional coach, program coordinator, and full-time teacher.	

Harris County Department of Education
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Substitutes Pay Chart

POSITION	Pay Rate
Educational Aide I	\$120/day
Educational Aide II	\$129/day
Educational Aide III	\$148/day
Teacher (Degree Only)	\$200/day
Teacher (TX Teacher Certificate)	\$260/day
Assistant Principal	\$375/day
Nurse	\$300/day
Bus Driver	\$20/hour

Relief Instructor Pay Chart

POSITION	Pay Rate
Teacher (Degree Only)	\$200/day
Teacher (TX Teacher Certificate)	\$260/day

Harris County Department of Education
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Supplemental Salary Chart

Adult Education	
Aide with High School Diploma	\$15.00/hour
Aide with 12 College Credit Hours	\$15.50/hour
Career Pathways Instructor	\$40.00/hour
Clerk	\$15.00/hour
Counselor	\$37.00/hour
Craft Instructor	\$40.00/hour
Program Assistant	\$30.00/hour
Registration	\$25.00/hour
Substitute Teacher	\$22.00/hour
Substitute Tester	\$22.00/hour
Teacher-Summer and TRS Retired	\$27.00/hour
Tester	\$25.00/hour
Transition Specialist	\$27.00/hour
Teacher (GED class) – 8 weeks	\$2,160/session
Teacher (ESL class) – 8 weeks	\$2,160/session
Head Start	
Assistant Cook	\$2,000/year
Cook Supplemental Pay	\$1.75/hour
Early Head Start Center Management	\$3,000/year
Healthy Living Catering/Policy Council	\$2,000/year
Substitute Teaching Assistant	\$15.00/hour
Teaching Assistant Supplemental Pay	\$1.61/hour
Translator – Policy Council	\$25.00/hour
Special Schools	
Administrator – Summer/Extra Duty Pay	\$30.00/hour
Bus Aide	\$15.00/hour
Bus Driver	\$500/year
Counselor – Summer/Extra Duty Pay	\$28.00/hour
Educational Aide – Summer/Extra Duty Pay	\$18.00/hour
Home Bound Student Services	\$40.00/hour
Teacher-Summer/Extra Duty Pay	\$28.00/hour
Trainer Pay – Boys Town and Love & Logic	\$35.00/hour
Interns	
High School Student	\$15.00/hour
College Student	\$17.00/hour

Harris County Department of Education

FY 2022-2023 Budget Book

Employee Benefits

Note: Contact Human Resources if you have any questions.

HCDE provides the following Employer-Paid Benefits:

- Employee Assistance Program (EAP)
HCDE's EAP program with Alliance Work Partners, provides for eight counseling sessions per issue/per year for benefits eligible employees and their family members. Issues can range from family problems, stress, alcohol/drug abuse, depression, anxiety, legal, and/or financial problems. HCDE pays \$1.99 per month (or \$23.88 annually) per employee.
- Life Insurance
A basic \$20,000 life and accidental death policy is provided to all benefits eligible employees. HCDE's monthly cost for these policies is \$2.24 (or \$26.88 annually) per employee.
- Medical Insurance
HCDE participates in the TRS ActiveCare Plan. Coverage is provided by Blue Cross Blue Shield. Employees may select coverage under TRS ActiveCare-HD, ActiveCare Primary or ActiveCare Primary Plus for coverage of the Employee, Employee & Spouse, Employee & Children, or Family. Employees already enrolled in TRS ActiveCare 2 may remain in the plan, but it is closed to new enrollments. All employees working 20 or more hours per week are eligible to enroll and receive employer contributions. HCDE contributes \$407.00 per month (or \$4,884 annually) for enrollees in the TRS Active Care plans.
- Social Security and Medicare Tax
All HCDE employees must participate in the Social Security System. The tax rate is 6.2% for Social Security and 1.45% for Medicare for both the employee and the employer.
- Teacher Retirement System (TRS)
In addition to the Social Security System, HCDE also participates in the Teacher Retirement System. Participation is mandatory for all HCDE employees working 20 or more hours per week. Employees contribute 8% to their TRS retirement account and 0.75% to TRS-Care. TRS-Care is a program designed to provide health benefits to eligible HCDE employees upon retirement. HCDE pays 0.75% of gross salary of each TRS active employee to TRS-Care. HCDE also contributes 1.8% of all eligible TRS compensation for the reporting entity payment for non-OASDI members.
- Unemployment Insurance
HCDE provides unemployment insurance for all employees. HCDE pays a contribution on wages at a rate of 0.39%. Claims are managed by Corporate Cost Control, Inc.

- Workers Compensation Insurance
All employees are protected by workers' compensation insurance. HCDE is insured with the Texas Association of School Business. The amount paid is determined by a percentage of the gross wages paid to employees in each of the above classifications. Coverage is provided for three classifications of employees:
 1. Professional (school or student associated personnel)
 2. Clerical (non-school or student associated personnel)
 3. All others (maintenance, custodial, couriers, cooks and records).

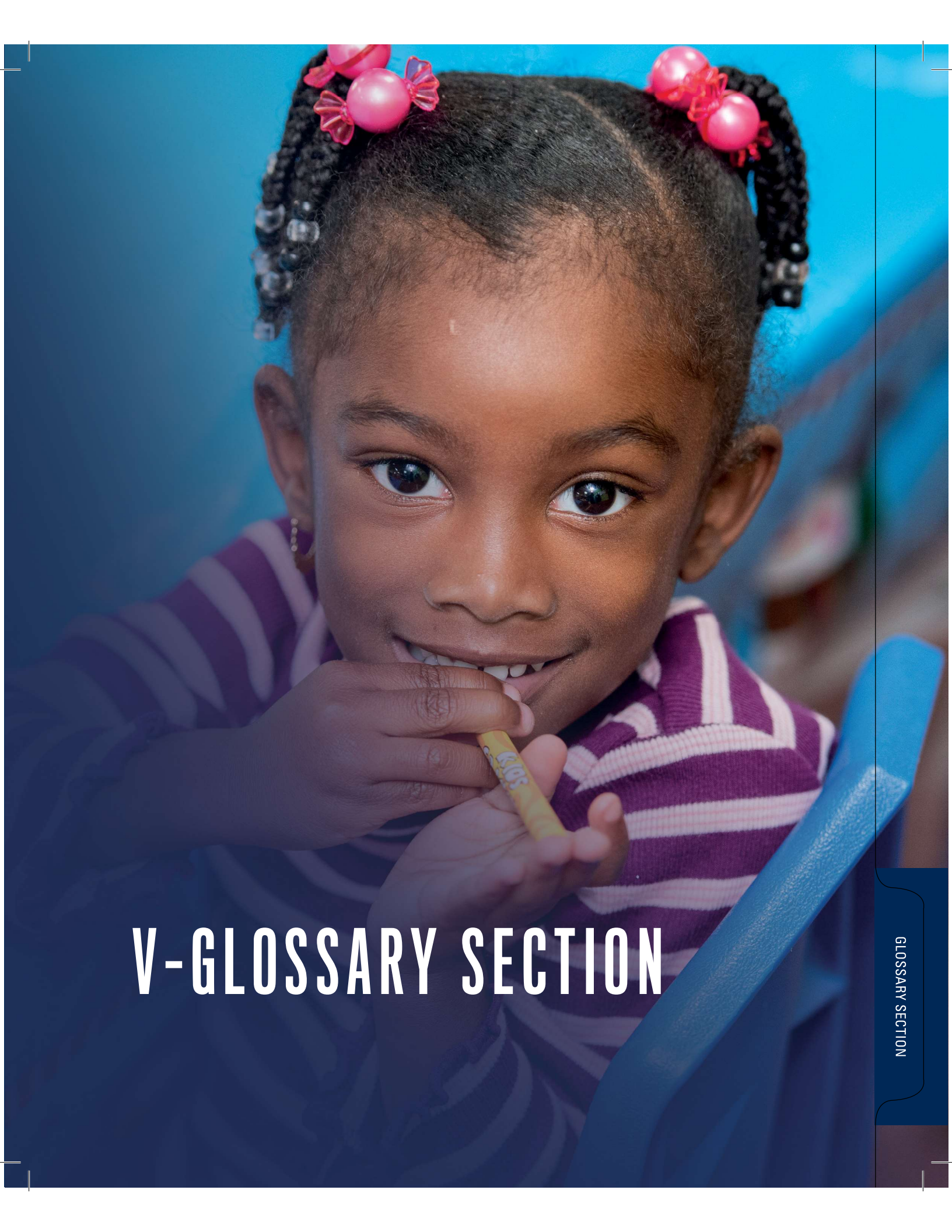
HCDE offers the following Employee Optional Benefits:

- Flexible Spending Account (FSA)
As part of our Cafeteria Plan, employees may set aside pre-tax money to pay for out-of-pocket medical or dependent care expenses.
- Health Savings Account (HSA)
Employees enrolled in the high deductible health plan may set aside pre-tax money to pay for out-of-pocket medical expenses.
- Voluntary Life Insurance
Full time employees may purchase additional life insurance for themselves and their dependents.
- Retirement Plan (Voluntary)
Employees may participate in the 403(b)-retirement savings plan and/or a 457-retirement savings plan. In both plans, money is set aside on a pretax basis to be invested in annuities and mutual funds.
- Vision Coverage
Coverage includes a routine eye exam, glasses or contact lenses every 12 months.
- Dental Coverage
Coverage has two plans to select from (DHMO and PPO) and includes routine preventative, restorative and periodontal services.
- Cancer Protection
Supplemental coverage to provide cash benefits should an employee be diagnosed with cancer. Two levels of coverage are available.
- Disability Insurance
Coverage provides long term salary protection when an employee is unable to work due to a disability.
- Prepaid Legal
The plan provides services including wills, power of attorney, living trusts for employees and their spouses, traffic ticket defense (except DUI) contract review, assistance with identity issues, real estate and family matters.

- Identity Theft Protection
Coverage has two levels of protections from which to select. Plans include credit monitoring, cyber alert internet surveillance, and full-service identity restoration.
- Accident Plan
The plan has two levels of coverage from which to select. Coverage provides for some financial benefit to help with out-of-pocket costs associated with the emergency treatment of or hospitalization for a covered accident.
- Hospital Indemnity Plan
The plan has two levels of coverage from which to select. Coverage provides for some financial benefit to help with out-of-pocket costs associated with the hospitalization for a covered illness or accident.
- Telemedicine
The plan provides for virtual healthcare for common conditions and illnesses such as allergies, sinus, cold & flu, and bladder infection. Access to a doctor is available 24/7 by phone, mobile app or online portal.



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V-GLOSSARY SECTION



Harris County
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Education

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Harris County Department of Education

Glossary of Terms

AB School -Adaptive and Behavior School

Account Code – This is the second part of the eFinance Account Code. It is an eight-digit numerical sequence consisting of the 4-digit object code and 4-digit sub-object code used for accounting purposes. Follows the Budget Code. See **Object Code** and **Sub-object Code**.

Account Number (Budget Number) – Consists of the **Budget Code** and the **Account Code**; the numerical sequence necessary to reflect budget operations and conditions, such as estimate revenues, appropriations, and encumbrances, the net balance, and other related information.

Accounting Period – A period at the end of which and for which financial statements are prepared; for example, September 1 through August 31.

Accrual Basis – Accrual accounting attempts to records the financial effects on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the periods in which those transactions, events, and circumstances occur rather than only in the periods in which cash is received or paid by the enterprise. Accrual accounting is concerned with the process by which cash expended on resources and activities is returned as more (or perhaps less) cash to the enterprise, not just with the beginning and end of that process. It recognizes that the buying, producing, selling, and other operations of an enterprise during a period, as well as other events that affect enterprise performance, often do not coincide with the cash receipts and payments of the period.

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 statue 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. Its 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”.

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

Principal of Bonds – The face value of bonds.

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

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

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

PFC – stands for Public Facility Corporation

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

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

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

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

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

Sinking Fund – See Debt Service Fund

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

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

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

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

TEA – Texas Education Agency.

TMS – Travel Management System

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

- Member Retirement Contribution 8%
- TRS-Care Contribution for Member .65% and for Reporting Entity .75%
- State or Federal grant contribution rate of 8%
- 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.



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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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