



BUDGET BOOK

FISCAL YEAR 2023-2024



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OTHER FINANCIAL REPORTS ONLINE



Harris County
Department of
Education

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Harris County
Department of
Education

Budget Book

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

Prepared by
Business Services Division

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6300 Irvington Blvd.,
Houston, Texas 77022



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ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

HARRIS COUNTY DEPARTMENT OF EDUCATION

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2022-2023.

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



A handwritten signature in black ink, reading 'Will Sutter'.

William A. Sutter
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Harris County Department of Education
Texas**

For the Fiscal Year Beginning

September 01, 2022

Christopher P. Morill

Executive Director

CITIZEN'S GUIDE TO OUR BUDGET

WHAT IS THE HCDE BUDGET?

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

WHAT IS THE PURPOSE OF A BUDGET?

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

WHAT ARE PROPERTY TAXES?

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

WHAT IS A TAX RATE?

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

WHAT IS AD VALOREM TAX?

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

HOW ARE PROPERTY TAXES CALCULATED?

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

Average Appraised Value	\$ 294,594
Less 29% Homestead Exemption & other	<u>86,742</u>
Total Taxable Value	\$ 207,851

HCDE Proposed Tax Rate \$.004800 / per \$100 valuation

\$207,851 = **\$2,078** x \$.004800 = **\$9.98** Total Property Tax Due Per Year
\$100

WHAT IS THE EFFECT OF ONE HUNDREDTH OF A PENNY INCREASE IN TAXES FOR A RESIDENTIAL OWNER?

The effect is +/- \$0.20 per year. (**\$2,078** x \$.004900) = \$10.18 minus **\$9.98** = \$0.20
Depending on an increase or decrease

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

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

Harris County Department of Education

Programs and Services

HCDE serves all 25 school districts in Harris County and surrounding area through its programs and services. Other Texas ISDs, cities, counties, charter schools and non-profit organizations also utilize the services that HCDE offers.

Responding to and serving the needs of learners of all ages, socio-economic status, ethnic backgrounds, educational or developmental 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 programming and products are developed with clients in mind. Information can be found on: <https://hcde-texas.org/>

Examples of client populations include:

- **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** prepares age 16-plus youths and adults to read and speak English, and/or to complete a high school General Equivalency Diploma education
- **Center for After-School, Summer and Enrichment – (CASE)** serves elementary, middle, and high school students delivering quality after-school learning opportunities. It includes a program implemented in FY18 as an out-of-school-time debate program for low income and minority high school students. An expansion of HUDL – Houston Urban Debate League in collaboration with Houston ISD.
- **Center for Safe and Secure Schools** focuses on the emergency management cycle including prevention / mitigation, preparedness, response, and recovery.
- **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.
- **Choice Partners - Cooperative** offers quality, legal procurement, and contract solutions to meet government purchasing requirements. <http://www.choicepartners.org/>
- **Fortis Academy** serves youth after proper treatment from substance abuse as an alternative from reinserting into the original environment before treatment.
- **Head Start (Early Head Start)** serves 0–5-year-old economically-disadvantaged children and their families, with over 10 percent of those having an identified disability requiring intervention.
- **Highpoint School** serves client school districts' adjudicated youth by providing intensive counseling and a technology-driven curriculum in a strict disciplinary environment.
- **Records Management Cooperative** assists agencies achieve and maintain compliance with State of Texas Local Government Records Act of 1989.
- **Center for Grant Development** supports efforts to locate and obtain funds which forward new programs, program enhancement and expansion needs.
- **School Finance Council** is designed for school business officials and provides updates on finance issues and training information regarding various business office matters.
- **School-Based Therapy Services** serves individuals ages 0-22 years of age with identified disability groups, diagnosed disabilities, developmental delays, or at-risk for delays from diverse socio-economic families.

ANNUAL BUDGET

The Department's annual budget (all funds) for the fiscal year 2023-2024 is **\$165,420,916**.

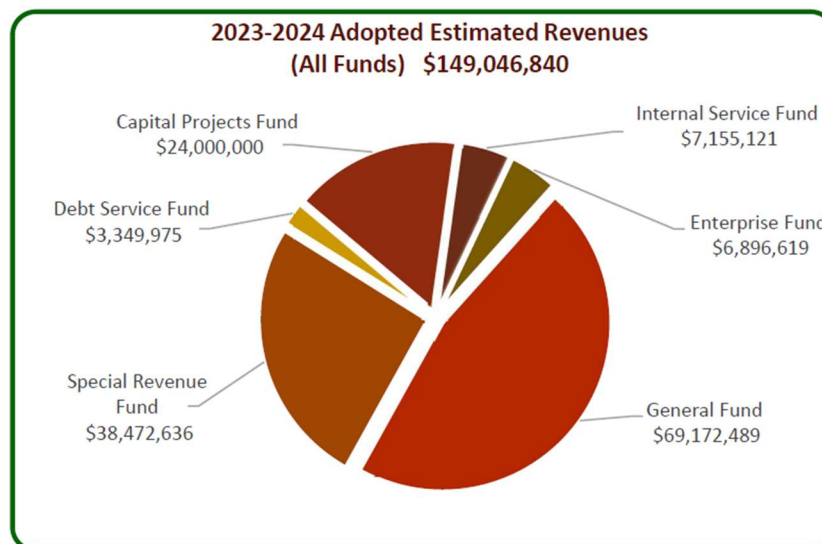
The Department utilizes Governmental, Proprietary, and Fiduciary fund types. The Department's Governmental fund type is comprised of *General Fund, Special Revenue Funds, Debt Service Fund and Capital Project Fund*. The Proprietary Fund includes the *Internal Service Fund and Enterprise Fund*. The Fiduciary fund type includes *Agency Funds*.

It is important to note that the Department approves the annual budgets for the General Fund, Capital Projects Fund, Internal Service Funds and Debt Service Funds. Special Revenue Funds adopt project-length budgets which might not correspond to the Department's fiscal year end. (See chart below.)

Fiscal Year 2022-2024	Governmental				Proprietary		Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	
Estimated Revenues	\$ 69,172,489	\$ 38,472,636	\$ 3,349,975	\$ 24,000,000	\$ 7,155,121	\$ 6,896,619	\$ 149,046,840
Appropriations	\$ 65,472,727	\$ 38,472,636	\$ 3,849,975	\$ 37,673,076	\$ 7,155,121	\$ 3,901,950	\$ 156,525,485
Transfers Out	\$ 4,400,762	\$ -	\$ -	\$ -	\$ -	\$ 4,494,669	\$ 8,895,431
Total Appropriations and Other Uses	\$69,873,489	\$38,472,636	\$3,849,975	\$37,673,076	\$7,155,121	\$8,396,619	\$ 165,420,916
Appropriations from Fund Balance:	(\$701,000)	\$0	(\$500,000)	(\$13,673,076)	\$0	(\$1,500,000)	(\$16,374,076)
Projected Fund Balance Beg.	\$ 21,185,399	\$0	\$500,756	\$13,673,076	\$1,358,526	\$1,500,000	\$38,217,757
Projected Fund Balance End.	\$ 20,484,399	\$ -	\$ 756	\$ -	\$ 1,358,526	\$ -	\$ 21,843,681

NOTE: Planned one-time expenditures totaling \$701,000 include: Server & Software upgrades, Photography Equipment

Sources of Funds



Local Sources

Local sources of revenue generate **\$77,937,754**, or **64** percent of total revenues. Local sources include charges for service fees for \$34,568,674, property taxes for \$30,500,840, and local grants for \$11,725,413. Charges for services are a significant source of revenue for the Department and in fiscal year 2023, these constituted **26.6** percent of total revenues. *Property taxes (what you, as a citizen, pay for supporting education in Harris County) accounted for 23.7 percent of total revenues.*

State Sources

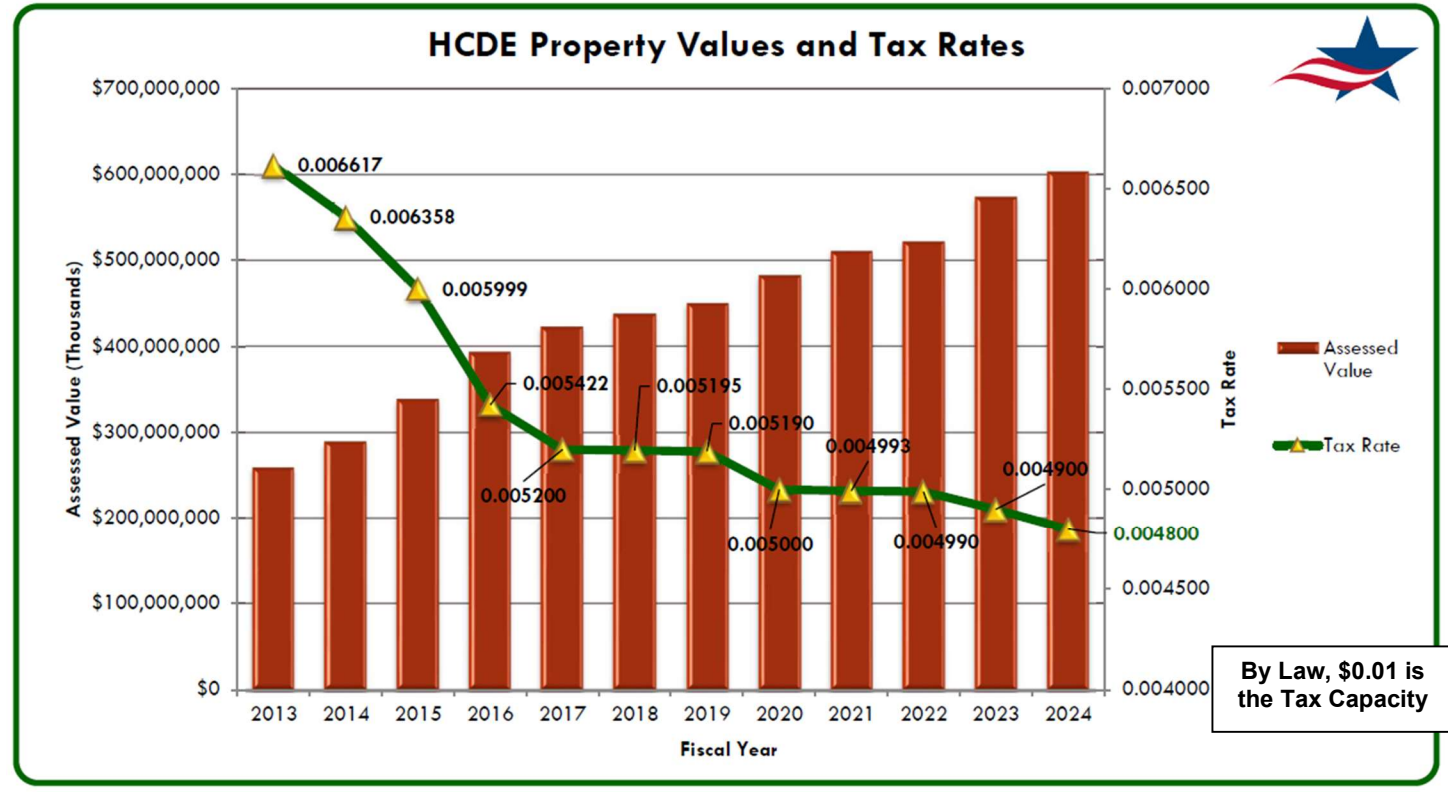
State sources of revenue total **\$3,748,000** or **3** percent of total revenues. TRS on behalf is \$3,300,000.

Federal Sources

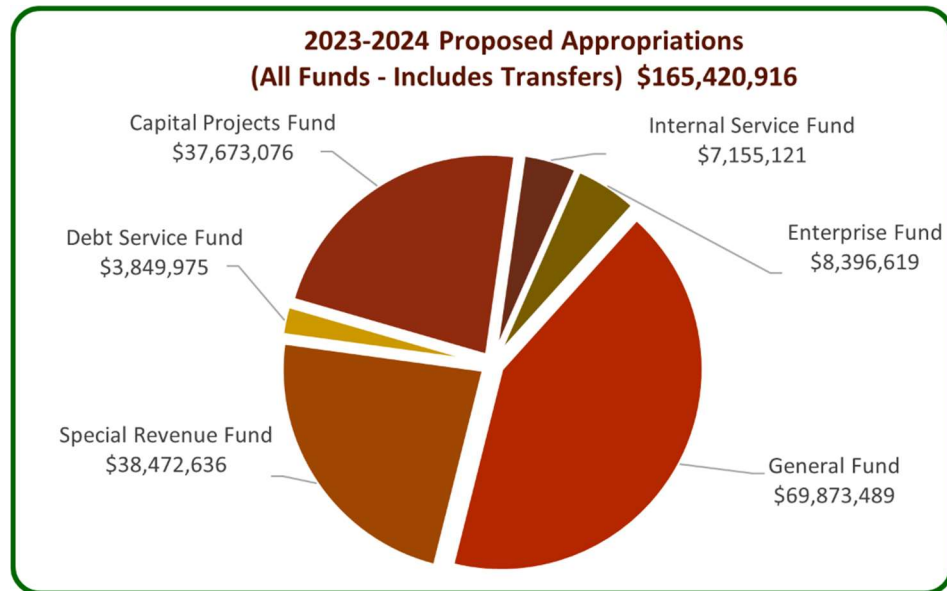
Revenues from federal sources constitute **\$32,310,534** or **27** percent of total revenues. These federal sources include pass through grants for the Adult Education, After School, and Head Start programs, and various non-major governmental funds. The three major grants are Head Start \$25,396,371, CASE \$8,392,357, and Adult Education \$4,586,108.

PROPERTY VALUES AND TAXES

The Department's adopted tax rate for the 2023 tax year is **\$0.004800** per \$100 assessed property valuation. The 2022 tax rate was **\$0.004900**. The assessed certified property valuation is **\$584** billion resulting in a tax levy of **\$30** million. The 'current tax' collection rate for fiscal year 2022-23 was projected at 99%. A **99%** collection rate is projected for fiscal year 2023-2024.



Uses of Funds



General Operating Fund – The General Fund budget includes several planned capital expenditures from fund balance. The 2023-2024 appropriation levels for the General Operating Fund are projected at \$65,472,727 and estimated other uses (transfers to other funds) at \$4,400,762, for a total of **\$69,873,489**; this represents a \$1,706,085 decrease from 2022-23 amended budget as of April 30, 2023. Total FTEs are 528.

Special Revenue Funds – Appropriations for these funds are restricted to or designated for specific purposes by a grantor. For 2023-2024, the Department's appropriation is **\$38,472,636**. The Department provides information to the Board of Trustees on all grants, but they do not approve an annual budget for these funds. The NOGA (Notice of Grant Award) is the guiding budget received for these funds. Total FTEs are 447.

Debt Service Fund – The Department budgeted **\$3,849,975** for 2023-2024 in this fund. 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 an M&O tax has been dedicated. A transfer is projected from the General Fund to the Debt Service Fund. Total principal outstanding debt as of August 31, 2023 is **\$43,780,000**.

Capital Project Fund: In fiscal year 2023-2024, HCDE will enter Phase 2 of major capital projects. In this year, we will begin construction of a 10,000 square foot Equine Therapy Center, as well as major maintenance and renovation projects to our existing infrastructure. The appropriations are estimated at **\$37,673,076**.

Internal Service Fund – The Department allocates facility charges to all divisions and utilizes an Internal Service Fund. Workers Compensation totals \$450,000. The Facilities Support Services totals \$6,705,121 which includes facilities and utilities. The total Internal Service Fund is **\$7,155,121** for fiscal year 2023-2024. Total FTEs are 50.

Enterprise Fund- is a Proprietary Fund comprised of the Choice Partners Cooperative. Estimated operating expenses are 3.9 million with revenues at 6.9 million; expected transfer to the General Fund (**subsidizing general operating costs thereby reducing Harris County's tax burden**) is **\$4,494,669**. 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. Total FTEs are 20.

Harris County Department of Education

Combined Statement of Revenues by Source, Expenditures by Division - All Funds

For The Fiscal Year Ended August 31, 2024

	Governmental Funds				Proprietary Funds			
	General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Funds	Total	
EST. REVENUES & OTHER Sources								
Revenues								
Customer Fees & Charges	\$ 27,672,055	\$ -	\$ -	\$ -	\$ -	\$ 6,896,619	\$ 34,568,674	
Property Tax Rev-Current	30,400,840	-	-	-	-	-	30,400,840	
Property Tax Rev-Delinquent & P&I	100,000	-	-	-	-	-	100,000	
Investment Earnings-HCDE	1,000,000	-	-	-	-	-	1,000,000	
Other Local Revenues	141,000	-	-	-	-	-	141,000	
Local Grants	-	6,725,413	-	-	-	-	6,725,413	
Indirect Cost - Local Grants	1,827	-	-	-	-	-	-	
Total Local Revenues:	59,315,722	6,725,413	-	-	-	6,896,619	72,937,754	
Facility Support Services	-	-	-	-	6,705,121	-	6,705,121	
Workers Compensation	-	-	-	-	450,000	-	450,000	
Total Inter-Departmental Revenues:	-	-	-	-	7,155,121	-	7,155,121	
State TEA Supplemental Compensation	200,000	-	-	-	-	-	200,000	
State TEA Employee Portion Health Ins	248,000	-	-	-	-	-	248,000	
State TRS On Behalf Payments	3,300,000	-	-	-	-	-	3,300,000	
State Grants	-	-	-	-	-	-	-	
State-Indirect Costs	-	-	-	-	-	-	-	
Total State Revenues:	3,748,000	-	-	-	-	-	3,748,000	
Federal Grants	-	30,696,436	-	-	-	-	30,696,436	
Indirect Cost - Federal Grants	1,614,098	-	-	-	-	-	1,614,098	
Total Federal Revenues:	1,614,098	30,696,436	-	-	-	-	32,310,534	
Total Revenues:	64,677,820	37,421,849	-	-	7,155,121	6,896,619	116,151,409	
Other Financing Sources								
Transfers In-								
Fund 711 - Choice Partners	4,494,669	-	-	-	-	-	4,494,669	
Fund 697- Capital Projects	-	-	-	-	-	-	-	
Fund 288 - CASE After School Partnership	-	550,787	-	-	-	-	550,787	
Fund 205 - Head Start	-	500,000	-	-	-	-	500,000	
Fund 498 - Star Re-Imagine	-	-	-	-	-	-	-	
Fund 599 - Debt Service Payment (PFC)	-	-	3,349,975	-	-	-	3,349,975	
Fund 599 - Debt Service Payment (QZAB)	-	-	-	-	-	-	-	
Total Transfers In	4,494,669	1,050,787	3,349,975	-	-	-	8,895,431	
Bond Issuance-Fund 697 Capital Project	-	-	-	24,000,000	-	-	24,000,000	
Total Other Sources:	4,494,669	1,050,787	3,349,975	24,000,000	-	-	32,895,431	
Total Revenues & Other Sources:	69,172,489	38,472,636	3,349,975	24,000,000	7,155,121	6,896,619	149,046,840	
EXPENDITURES & OTHER USES								
Expenditures								
Board of Trustees	210,130	-	-	-	-	-	210,130	
Superintendent's Office	734,108	-	-	-	-	-	734,108	
Assistant Supt Education & Enrichment	345,199	-	-	-	-	-	345,199	
Center for Safe & Secure Schools	1,106,363	-	-	-	-	-	1,106,363	
Adult Ed. Local & (Funds 223, 230, 234, & 381)	529,548	4,586,108	-	-	-	-	5,115,654	
Center for Grant Development	723,272	-	-	-	-	-	723,272	
Research & Evaluation	602,215	-	-	-	-	-	602,215	
Center For Educator Success	2,674,464	97,800	-	-	-	-	2,772,264	

Harris County Department of Education
 Combined Statement of Revenues by Source, Expenditures by Division - All Funds
 For The Fiscal Year Ended August 31, 2024

	Governmental Funds				Proprietary Funds		Total
	General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Funds	
EXPENDITURES & OTHER USES							
Chief of Staff	328,763	-	-	-	-	-	328,763
Education Foundation	200,000	-	-	-	-	-	200,000
Community Development	149,292	-	-	-	-	-	149,292
CASE Local	912,527	8,392,357	-	-	-	-	9,304,884
Business Services	2,225,235	-	-	-	-	-	2,225,235
Department Wide	4,306,796	-	-	-	-	-	4,306,796
Retirement Leave Benefits	200,000	-	-	-	-	-	200,000
State TEA On Behalf Payments	3,300,000	-	-	-	-	-	3,300,000
State TEA Employee Health Insurance	248,000	-	-	-	-	-	248,000
Purchasing Support	919,709	-	-	-	-	-	919,709
Workers Compensation (Fund 753)	-	-	-	-	450,000	-	450,000
Debt Services (Fund 599)	-	-	3,849,975	-	-	-	3,849,975
Chief Information Officer	240,357	-	-	-	-	-	240,357
Technology Services	4,292,248	-	-	-	-	-	4,292,248
Asset Replacement Schedule	-	-	-	-	-	-	-
Client Engagement	750,064	-	-	-	-	-	750,064
Communication	1,316,158	-	-	-	-	-	1,316,158
Human Resources	1,420,041	-	-	-	-	-	1,420,041
Assistant Supt Academic Support	371,922	-	-	-	-	-	371,922
Therapy Services	15,395,885	-	-	-	-	-	15,395,885
Head Start	8,000	-	-	-	-	-	8,000
Head Start Grant	-	25,396,371	-	-	-	-	25,396,371
Special Schools & Services-							
Special Schools Administration	971,271	-	-	-	-	-	971,271
Academic & Behavior School-East	6,415,063	-	-	-	-	-	6,415,063
Academic & Behavior School-West	5,836,483	-	-	-	-	-	5,836,483
Fortis Academy	1,661,066	-	-	-	-	-	1,661,066
Highpoint East School	4,588,995	-	-	-	-	-	4,588,995
Facilities Support Services							
Facilities-Construction Services	251,680	-	-	17,500,000	-	-	17,751,680
Records Management Services	2,237,875	-	-	-	-	-	2,237,875
Facilities - Choice Partners	-	-	-	-	-	3,901,950	3,901,950
Facilities - Operations	-	-	-	17,994,511	-	-	17,994,511
Facilities and Asset Replacement Schedule	-	-	-	-	-	-	-
Facilities - Local Construction	-	-	-	2,178,565	-	-	2,178,565
Facilities - Internal Service (Fund 799)	-	-	-	-	6,705,121	-	6,705,121
Total Expenditures:	65,472,727	38,472,636	3,849,975	37,673,076	7,155,121	3,901,950	156,525,485
Other Uses							
Transfers Out-							
Fund 199-General Fund	-	-	-	-	-	4,494,669	4,494,669
Fund 288-CASE	550,787	-	-	-	-	-	550,787
Fund 205-Head Start	500,000	-	-	-	-	-	500,000
Fund 599-Debt Service-PFC	3,349,975	-	-	-	-	-	3,349,975
Facilities-Local Construction	-	-	-	-	-	-	-
Fund 697-Capital Projects	-	-	-	-	-	-	-
Total Other Uses:	4,400,762	-	-	-	-	4,494,669	8,895,431
Total Expenditures & Other Uses:	69,873,489	38,472,636	3,849,975	37,673,076	7,155,121	8,396,619	165,420,916
Expenditures from Fund Balance:	(701,000)	-	(500,000)	(13,673,076)	-	(1,500,000)	(16,374,076)
Projected Fund Balance Beginning:	21,185,399	-	\$500,756	13,673,076	1,358,526	1,500,000	38,217,757
Projected Fund Balance Ending:	\$ 20,484,399	\$ -	\$ 756	\$ -	\$ 1,358,526	\$ -	\$ 21,843,681

*For additional questions about the HCDE Budget and Financial Information, please view our **Transparency Page** located at <http://www.hcde-texas.org/who-we-are/divisions-and-leadership/business-services/>*

*For questions about the reports, please contact:
Jesus J. Amezcua, PhD, CPA, RTSBA, Assistant Superintendent for Business
jamezcua@hcde-texas.org 713-696-1371*

Linked from State Comptroller's website
<http://www.texas Transparency.org/local/schools.php>



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Executive Summary Section





August 21, 2023

Members of the Board of Trustees
Harris County Department of Education

6300 Irvington Boulevard
Houston, Texas 77022

Dear Trustees:

We are pleased to present the Harris County Department of Education's (the Department or "HCDE") Annual Budget for fiscal year 2023-2024. This budget presents the Department's financial and operations plan.

Introduction

In accordance with State requirements, we are presenting our projected budget to the Board of Trustees and to the Harris County community. We encourage you and our citizens to engage in positive dialogue in fine tuning our budget proposal. Given the limited resources, our staff has developed a financial plan for the 2023-2024 General Fund, Debt Service Fund, Enterprise Fund, Capital Projects Fund, and Internal Service Fund Budgets. The development, review, and consideration of the 2023-2024 budget were completed with a detailed review of every revenue and expenditure item within the context of the Department's mission, goals, and financial policies. This document provides information on each of the fund budgets. In addition, we also provide information about our projected grants, which are accounted as Special Revenue Funds.

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

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

James Colbert, Jr.
County Superintendent

Board of Trustees

Andrea Duhon
President

Amy Flores Hinojosa
First Vice President

David W. Brown
Second Vice President

Danyahel (Danny) Norris

Erica Davis

Eric Dick

Richard Cantu

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

About Harris County Department of Education

Harris County Department of Education (HCDE), one source for all learners, is a highly successful educational resource in the Houston Metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools for 134 years.

HCDE is in Harris County in the upper Gulf Coast region of Texas, approximately 50 miles from the Gulf of Mexico. Harris County, Texas with 4.8 million people, is the third most populous county in the United States and houses the fourth largest city in the Country. Harris County's population base includes a wide variety of racial, ethnic, and socio-economic groups that give the area a rich diversity and cosmopolitan feel. In Texas, the second largest county is Dallas with 2.68 million people.

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

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

HCDE Mission Statement

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

Department Goals:

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

In the reaching of these goals, HCDE is a public entity dedicated to helping meet the needs of uniquely challenged learners and school staff through innovative programing and support services. HCDE directly serves approximately 104,644 students with four alternative campuses, therapy services provided in local schools, 14 Head Start centers for early childhood education, after-school programming in dozens of community and school settings, the largest Adult Education program in Texas, and other programs. HCDE also supports educators and staff through a diversity of programs and operational support, which will be presented in more detail in this document.

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

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

Budget Process and Significant Changes

Legal Requirements in Preparing the Budget

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

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

Budget Development Process

The budget development process comprises three stages: planning, preparation, and evaluation. The first phase, planning, involves defining the mission, goals, and objectives of campuses, divisions, and the Department. This initial phase took place from September 2022 and lasted until the middle of January 2023.

Once these plans and programs have been established, the preparation phase of budgeting begins by allocating resources to support them. This phase took place the second quarter 2023 with several training sessions. Every division started assigning resources and gathering the data.

Evaluation is the last step of the Department's budget cycle, in which information is compiled and analyzed to assess the performance of each individual division and campus, as well as the Department as a whole. During April and May, the data was analyzed, organized, and summarized in the Board Budget Committee Workbook. After several internal review sessions, evaluations, and adjustments, the Administration prepared a Board Budget Book to be presented to the Board Budget Committee by June 28, 2023.

The Human Resources Department played an important role assisting the Business Support Services in the budget process as they developed salary budgets utilizing established staffing guidelines. On June 28th, the Board of Trustees will review a final compensation proposal for adoption and to be implemented on September 1st, 2023.

Amending the Budget

A budget is an estimate of planned expenditures and expected revenues. Many changes can take place between estimating for the proposed budget in March and April and the start of the new fiscal year in September. Program and operational changes will mean budget changes. These changes to the budget are made in the form of budget amendments. The Board delegates to the Superintendent or the Superintendent's designee the authority to approve budget amendments of less than \$200,000 and that do not result in a change to fund balance. Budget amendments of \$200,000 or more or that result in a change to fund balance shall require Board approval.

COVID19 Impact

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

Initiatives for FY 23-24

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

1. Maintaining a positive business model while delivering high quality services.
2. Enhancing HCDE's Special Schools by investing in talent and recruitment.
3. Invest in talent and recruitment and implement recruitment and retention plans.
4. Continue to invest in marketing strategies and the campaign awareness.
5. Continue the major capital projects started in FY 2020.
6. Continuing our competitive edge to enhance services to school districts.

To this objective, our financial plan encompasses the major elements: (1) the enhancement of local revenues through projected contract commitments that will be presented to the Board during the summer, (2) a review and implementation of program-based budgeting to seek internal efficiencies and budget reductions, (3) the recommendation of competitive salaries and (4) tax revenues due to the adoption of a rate of \$.004800 per \$100 valuation.

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

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

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

10. The Department has also included the continuation of the lobbying cost commitment previously approved by the Board of Trustees. The cost is \$276,000.
11. Balanced Budget: The adopted budget is balanced for on-going operations, and it is projected that the Department will invest part of its fund balance to implement a capital improvement program. All expenditures will be covered with the revenues generated during the year except the one-time costs. Covered expenditures include 855,000 for the new maintenance note and lease revenue bond. And the use of fund balance will include **\$701,000** for one-time special projects, outlined below.
12. A Capital Improvement Plan Phase Two will be implemented. The following projects are proposed:
 - a. **\$10,000,000** for the Equine Center to be funded from the New Adopted Lease Revenue Bond 2023 plus \$2 Million from fund balance and \$5M from the Harris County Commissioner's Court.
 - b. **\$7,500,000** for Maintenance Projects to be funded from the 2023 Maintenance Notes (includes \$3,000,000 for furniture and equipment, \$300,000 for Head Start Barrett Station, \$2,000,000 for equipment, buses and furniture, Renovation, and remediation projects to existing facilities \$1,700,000, Fortis Roof \$500,000 and issuance costs.
13. Planned one-time expenditures from the General Fund balance totaling \$701,000 as follows:

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

14. The budget is predicated on adopting a tax rate that will bring in more revenue to address revenue loss and implementation of new initiatives such as the campaign awareness and costs associated with talent recruitment and compensation recruitment and retention plan. The estimated tax rate of \$.004800 was adopted, and this is below the voter-approval tax rate ("VAR"). Public hearings and notices were required to adopt the tax rate. This rate is key to the funding of the operations plan for the current year.

Summary of Proposed Budgets

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

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

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

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

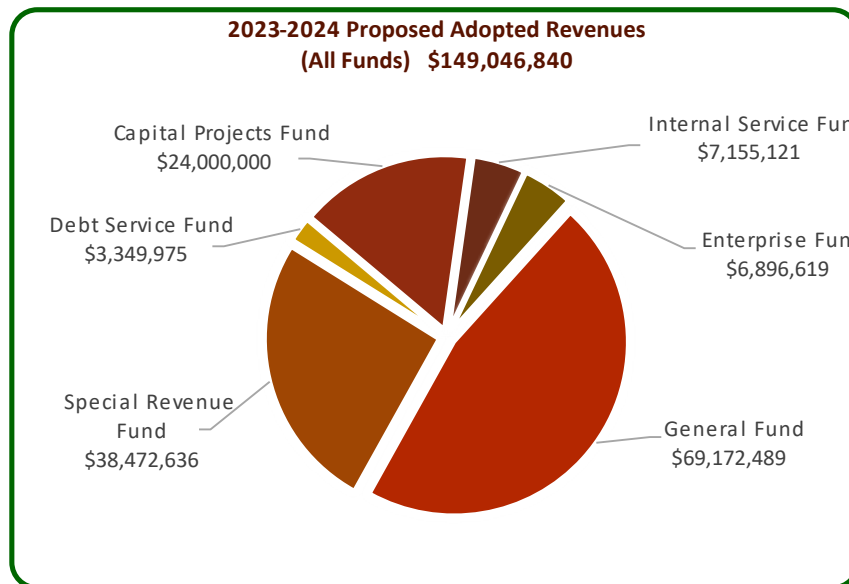
Note: The projected fund balance is based on levels spent at 100%. Actual amounts are projected on the next page.

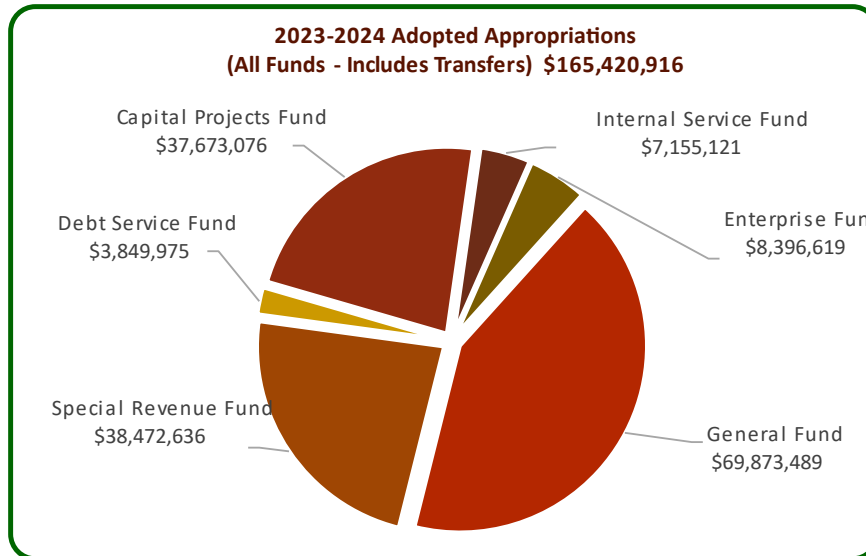
(*) For FY24, planned one-time expenditures from the General Fund balance \$701,000 as follows:

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

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 2023-2024:

Fiscal Year 2022-2024	Governmental				Proprietary		Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	
Estimated Revenues	\$ 69,172,489	\$ 38,472,636	\$ 3,349,975	\$ 24,000,000	\$ 7,155,121	\$ 6,896,619	\$ 149,046,840
Appropriations	\$ 65,472,727	\$ 38,472,636	\$ 3,849,975	\$ 37,673,076	\$ 7,155,121	\$ 3,901,950	\$ 156,525,485
Transfers Out	\$ 4,400,762	\$ -	\$ -	\$ -	\$ -	\$ 4,494,669	\$ 8,895,431
Total Appropriations and Other Uses	\$69,873,489	\$38,472,636	\$3,849,975	\$37,673,076	\$7,155,121	\$8,396,619	\$ 165,420,916
Appropriations from Fund Balance:	(\$701,000)	\$0	(\$500,000)	(\$13,673,076)	\$0	(\$1,500,000)	(\$16,374,076)
Projected Fund Balance Beg.	\$ 21,185,399	\$0	\$500,756	\$13,673,076	\$1,358,526	\$1,500,000	\$38,217,757
Projected Fund Balance End.	\$ 20,484,399	\$ -	\$ 756	\$ -	\$ 1,358,526	\$ -	\$ 21,843,681





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

Internal Service Fund - Workers Compensation

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

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

Internal Service Fund - Facilities Support Charges

The Internal Service Fund also includes the Facilities Support Charges Fund. It consists of facilities support charges that are divided among the divisions based on square footage. The following table presents a comparison of the adopted fiscal year 2023-2024 revenues and expenditures for the Facilities Support

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

	Adopted Budget 2022-2023	Amended Budget 2022-2023	Adopted Budget 2023-2024
Operating Revenues	\$ 6,064,292	\$ 6,109,292	\$ 6,705,121
Operating Expenses	6,064,292	6,109,292	6,705,121
Transfers Out	-	-	-
Total Operating Expenses and Other Uses	6,064,292	6,109,292	6,705,121
Projected Balance Beginning	-	-	-
Projected Balance Ending	\$ -	\$ -	\$ -

Enterprise Fund – Choice Partners

The Enterprise Fund consist of the Choice Partners Fund which offers quality, legal, procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities. The following table presents a comparison of the adopted fiscal year 2023-2024 revenues and expenditures for Choice Partners Fund with a comparison to fiscal year 2022-2023.

	Adopted Budget 2022-2023	Amended Budget 2022-2023	Adopted Budget 2023-2024
Operating Revenues	\$ 7,459,809	\$ 7,459,809	\$ 6,896,619
Operating Expenses	3,810,937	3,810,937	3,901,950
Transfers Out	5,148,872	3,648,872	4,494,669
Total Operating Expenses and Other Uses	8,959,809	7,459,809	8,396,619
Projected Balance Beginning	1,500,000	1,500,000	1,500,000
Projected Balance Ending	\$ -	\$ 1,500,000	\$ -

Balanced Budget

Per CE Local Policy, the operating budget requires a balanced budget. This means that for each fund, expenditures are not to exceed revenues plus projected one-time use fund balances. If the fund balance is used, this cost must be a one-time cost and not recurring (i.e., capital expenditures). The Department is projecting a balanced budget for fiscal year 2023-2024. Expenditures plus other financing uses total \$69,873,489. Revenues equal \$69,172,489. One-time costs total \$701,000, from which debt service payment for the new bond issues from Fund Balance. We believe that the budget represents a fiscally responsible and conservative approach to the needs of the Department within the available funds. The chart below shows a historical summary and forecast of the General Fund.

Trend Analysis, All Funds

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

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Amended 2022-2023	Adopted 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Beginning Fund Balance	45,676,310	38,633,589	\$83,222,066	\$64,851,107	\$38,217,757	\$21,843,681	\$21,819,630	\$22,508,345
General Fund	54,663,767	56,961,707	56,864,265	63,433,739	69,172,489	71,247,664	73,385,094	75,586,646
Special Revenue Funds	29,331,231	31,022,363	31,658,930	52,832,216	38,472,636	39,242,089	40,026,930	40,827,469
Debt Service Fund	2,917,610	6,500,255	3,658,500	2,779,140	3,349,975	3,877,680	3,870,254	3,876,038
Capital Project Fund	2,134,871	53,468,120	2,981,186	3,586,100	24,000,000	-	-	-
Internal Service Fund	5,243,073	5,954,336	6,060,000	6,566,994	7,155,121	7,369,775	7,590,868	7,818,594
Enterprise Fund	5,952,681	6,924,045	7,580,665	7,459,809	6,896,619	7,103,518	7,316,623	7,536,122
Estimated Revenues	100,243,233	160,830,826	108,803,546	136,657,998	149,046,840	128,840,725	132,189,769	135,644,869
General Fund	54,442,663	63,713,239	57,029,128	68,167,406	69,873,489	71,270,959	72,696,378	74,150,306
Special Revenue Funds	29,331,231	31,022,363	31,658,930	52,832,216	38,472,636	39,242,089	40,026,930	40,827,469
Debt Service Fund	2,917,610	4,000,255	4,790,544	3,646,340	3,849,975	3,878,436	3,870,254	3,876,038
Capital Project Fund	9,795,352	4,656,614	20,026,783	24,618,583	37,673,076	-	-	-
Internal Service Fund	5,346,418	5,925,833	6,088,455	6,566,994	7,155,121	7,369,775	7,590,868	7,818,594
Enterprise Fund	5,452,681	6,924,045	7,580,665	7,459,809	8,396,619	7,103,518	7,316,623	7,536,122
Appropriations (Exp.)	107,285,954	116,242,349	127,174,505	163,291,348	165,420,916	128,864,776	131,501,053	134,208,528
Difference	(7,042,721)	44,588,477	(18,370,959)	(26,633,350)	(16,374,076)	(24,051)	688,716	1,436,341
Projected Ending Fund Balance	\$38,633,589	\$83,222,066	\$64,851,107	\$38,217,757	\$21,843,681	\$21,819,630	\$22,508,345	\$23,944,686

Projected Fund Balance

We are projecting that the fiscal year 2023-2024 ending fund balance will be **\$21,843,681**. This represents a decrease of \$16,374,076 from the projected 2022-2023 ending fund balance. The use of fund balance is for planned appropriations that are one time in nature (i.e., construction projects and capital outlay). It is the policy of the Department to maintain an unassigned fund balance equivalent to a minimum of two months of operations costs. Currently, the Department projects the desired fund balance. According to our five-year forecast, the Department will have sufficient funds to meet the CE local policy requirements but may need additional cash to fund the Special Revenue Fund since they work on a reimbursement basis.

About the 2023-2024 Department Budget

Below are highlights of the Department that will provide you with a general overview of the basis of our assumptions and projections for the coming 2023-2024 fiscal year. To prepare the annual budget, HCDE develops projections for taxable value, collection rate, and expenditure levels.

Appropriation Levels

General Operating Fund –The 2023-2024 appropriation levels for the General Operating Fund are projected at \$65,472,727 and estimated other uses of \$4,400,762 (transfers to other funds) and one-time cost at \$701,000 for a total of \$69,873,489; this represents an increase of **9.06%** or \$5,559,199 from 2022-2023 amended budget.

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

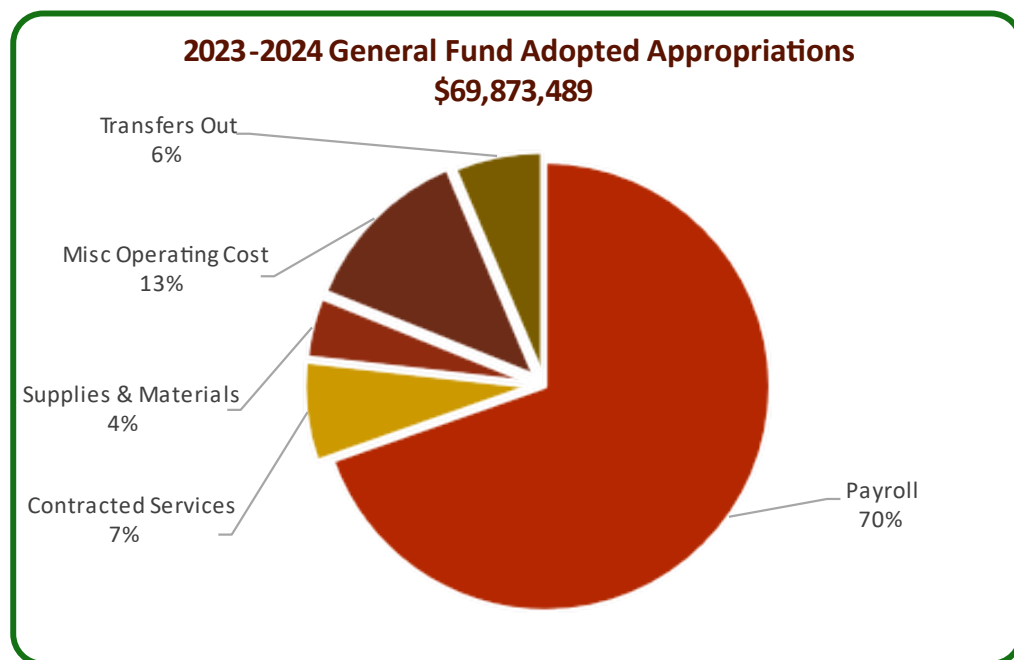
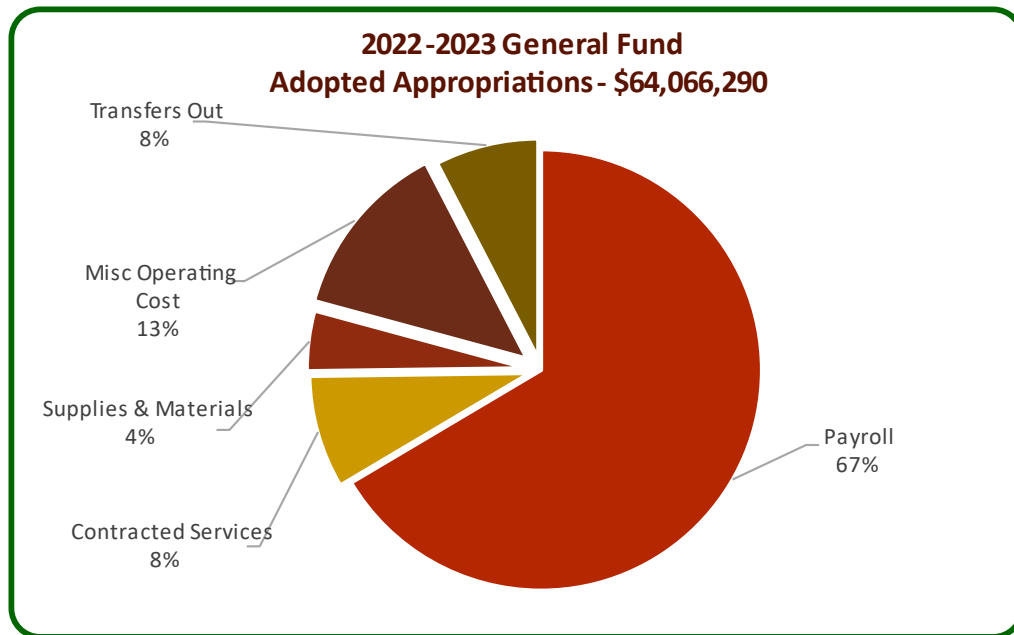
meetings and reviews were conducted by the Superintendent and the Budget Committee to achieve this budget. Transfers-out to other funds amounted to \$4,400,762, for fiscal year 2023-2024 mainly due to the CASE local match \$550,787, the Head Start local match \$500,000, and the Debt Service transfer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

Comparison of General Operating Fund Appropriations by Object

General Fund Only -

Object Code	Adopted Budget 2022-2023	Amended Budget 2022-2023	Adopted Budget 2023-2024	Percent Change
Payroll	\$ 42,587,906	\$ 43,192,081	\$ 48,849,301	13%
Contracted Services	5,326,283	5,129,181	4,975,952	-3%
Supplies & Materials	2,839,811	3,044,123	2,842,271	-7%
Misc Operating Cost	8,447,403	8,754,310	8,782,245	0%
Capital Outlay	-	30,058	22,958	-24%
Transfers Out	4,864,887	8,017,651	4,400,762	-45%
Total Appropriations	\$ 64,066,290	\$ 68,167,404	\$ 69,873,489	3%

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



Debt Service Fund – The Department budgeted \$3,349,975 in appropriations for fiscal year 2023-2024. Resources in the Debt Service Fund must be used to pay for general long-term debt principal and interest for debt issues and other long-term debts for which revenues are dedicated from the General Fund. Currently the Department has approximately \$52 million plus premium of \$5.5 million in debt including:

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

Special Revenues Funds – Appropriations for these funds are restricted to or designated for specific purposes by a grantor. For fiscal year 2023-2024, the Department's appropriation is \$38,472,636. The Department provides information to the Board of Trustees on all Department grants, as the Notice of Grant Awards (NOGA) are received, the estimated revenues and appropriations are adjusted to reflect the awarded grant budget. These grants have restrictions placed by grantors.

Revenue Levels

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

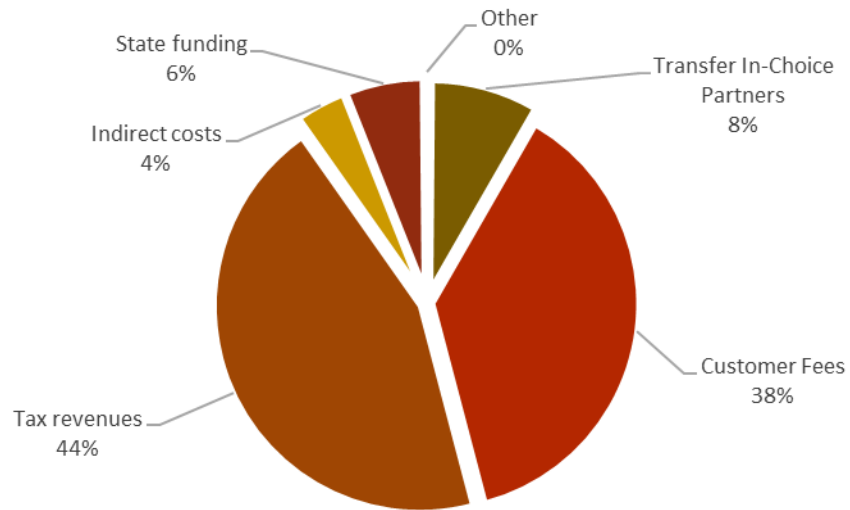
The Department estimates total General Operating Fund revenues of \$69,172,489 for the 2023-2024 fiscal year. Customer fees are projected to be \$27,762,055 or 40% of the estimated revenues. Tax revenues are projected to be \$30,500,840 or 44% of the estimated revenues. The remaining 16% of the revenues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

The recommended budget includes an increase in revenues of 9% from the amended fiscal year 2022-2023 budget for the General Fund.

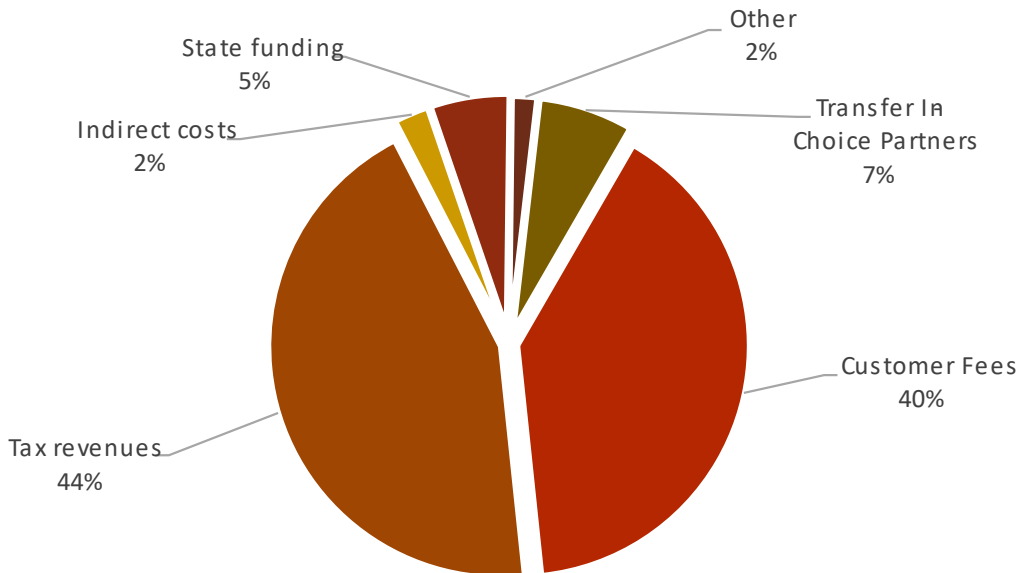
The following charts present the adopted revenue levels for fiscal year 2023-2024 and the adopted revenues for fiscal year 2022-2023.

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

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



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



Local Revenues

Local revenues are projected to increase by 9%. Revenues from current year customer fees are expected to increase by 14.7% from an amended budget of \$24,116,757 in fiscal year 2022-2023 to a projected \$27,672,055 for fiscal year 2023-2024. HCDE has increased the rates and additional contracted seats at the special schools, while there are no increment increase for the service rates from Records Management, Therapy Division, the Center for Safe and Secure Schools, or Center for Educator Success (formerly Educator Certification and Advancement) for fiscal year 2023-2024. In addition, the Department anticipates a 10% increase in tax revenues from \$27,823,745 in fiscal year 2022-2023 to \$30,500,840 in fiscal year 2022-2023 due to the increase in property values and the adopted tax rate. A 5% increase in values is projected based on the preliminary estimate from the Harris County Appraisal District. Also, a 99% collection was used in projecting revenues for fiscal year 2023-2024, and it is expected that this rate will be realized for the fiscal year.

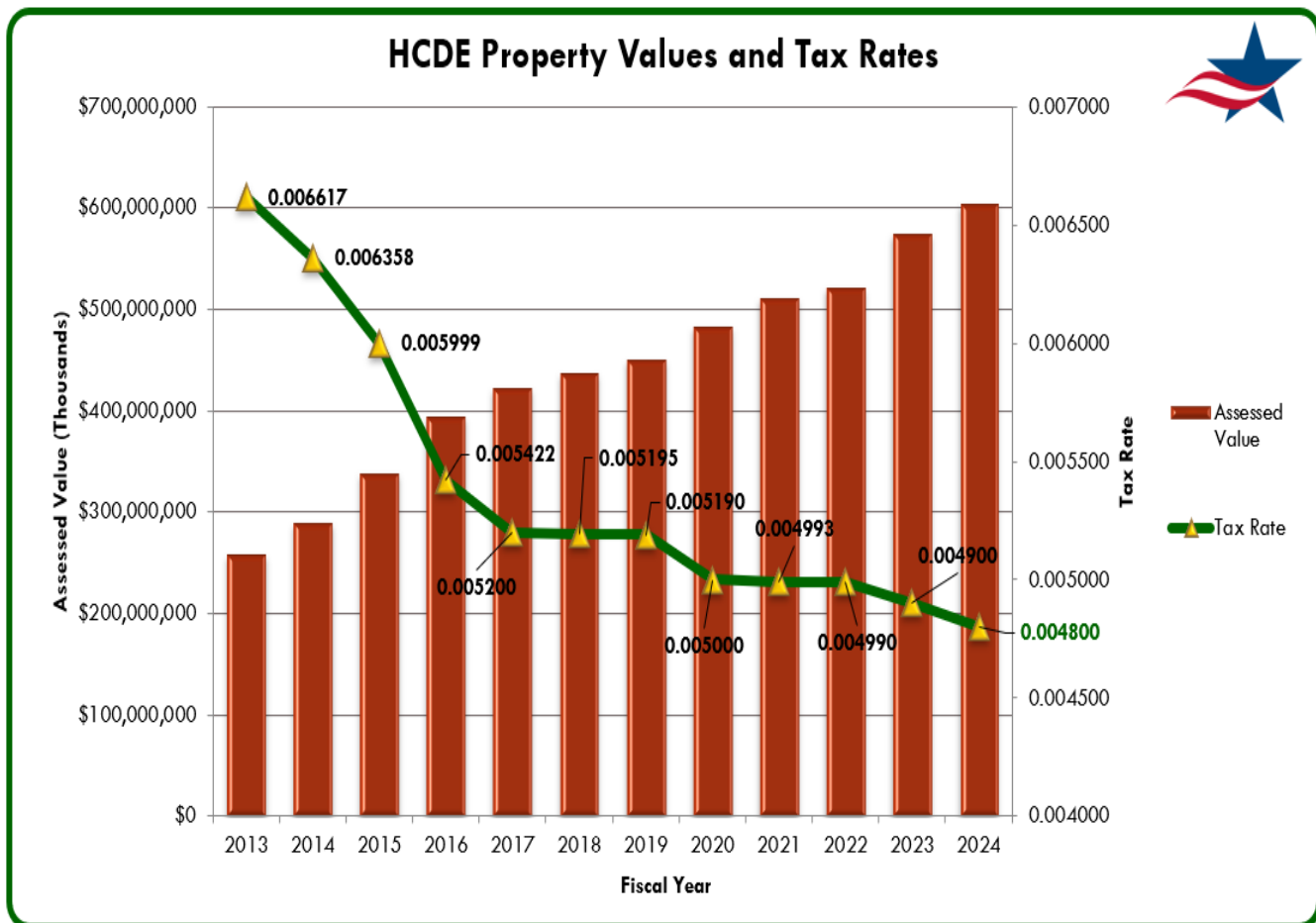
Tax Rate – Effective January 1st, 2020, the State Legislature approved SB3 that included change in terminology for tax rates and tax rate calculations. The new terminology is as follows: Effective Tax Rate – Now called “No-New-Revenue Tax Rate”. Roll Back Tax Rate – Now called “Voter Approval Tax Rate”. 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 preliminary NNRR was calculated at **\$.004402** for fiscal year 2023-2024. The adopted tax rate for HCDE fiscal year 2023-2024 is less than to the voter approved rate (VAR) calculated at **\$.004816**.

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

Taxable Value – The Harris County Appraisal District certifies the taxable value from which the Department begins to develop the estimates for local tax revenues. The 2022 certified valuations of net taxable value for the 2022-2023 fiscal year were \$574,324,822,145 (based on HCAD report updated 8/4/2023). The 2023 preliminary estimate is **\$604 billion** (based on HCAD letter dated 8/28/23), which is an increase of \$30 billion or 5.2%. For fiscal year 2023-2024 the appraised values were estimated at **\$789 billion** considering a larger increase of new property added, which represents a **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 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. Rates will hold the same as last year’s rates for the 2023-2024 fiscal year.

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. Rates will hold the same as last year's rates for the 2023-2024 fiscal 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. Rates will hold the same as last year's rates for the 2023-2024 fiscal 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. Rates will hold the same as last year's rates for the 2023-2024 fiscal year.

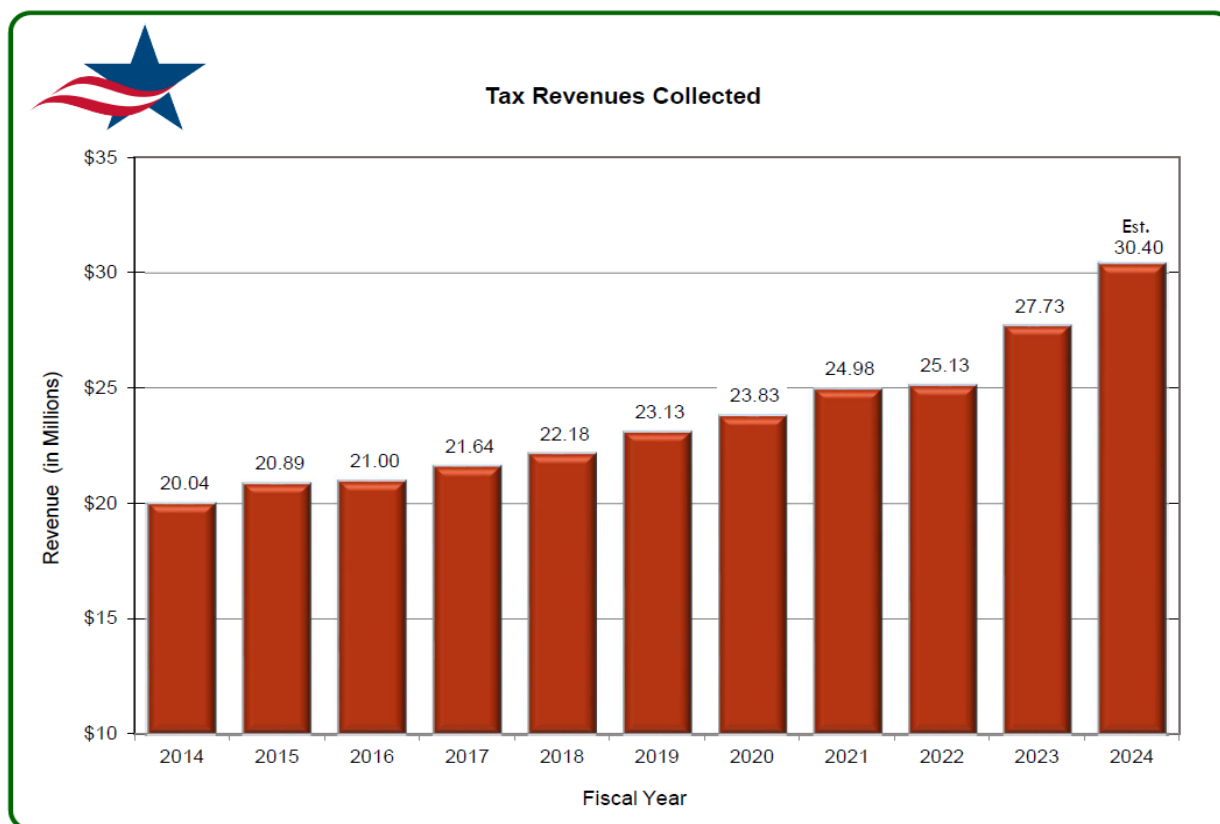
Enterprise Activity

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

Other Local Revenue Sources

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

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



Other 2023-2024 HCDE Budget Highlights

Salary Increase –

The proposed budget continues the \$15 an hour minimum compensation plan, a 3% increase for the leadership group and 7% increase for all other employees under the General, Facilities and Enterprise Funds. Special Revenue or grants increases are based on funding agency approvals. HCDE plans to recruit, hire, and retain high quality staff to be able to provide the best services available in the marketplace. The new beginning teacher salary will be \$63,600 which is expected to be of the highest level for the region. Grant employees are only included in the increase if the grant can absorb the cost. For the Head Start Program, a \$500,000 additional transfer from General Fund will be required for FY 24 to continue the \$15 minimum compensation plan.

Other Payroll Highlights –

Additionally, included in the budget are 40.9 new positions which included 8.4 therapists for the School Based Therapy Division, 13 FTEs for AB East School, 13 positions for AB West School, 2 for Highpoint East School, 1 for Communications, 1 for Information Technology and 2.5 FTEs for Facilities to serve the new Adult Education Center. All positions are either primarily revenue producing related positions except for 4.5 FTEs which are support positions.

Workers Compensation Insurance –

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

Transfers Out –

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

Transfers In –

Choice Partners Cooperative is an Enterprise Fund with excess funds transferred to the General Fund to support the mission of HCDE. The total transfer (revenue to General Fund) is projected at \$4,494,669.

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

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

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Amended 2022-23	Proposed 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	45,676,310	\$38,633,589	\$83,222,066	\$64,851,108	\$38,217,758	\$21,843,682	21,819,631	\$22,508,346	\$23,944,687	\$26,165,621
Estimated Revenues	100,243,233	160,830,826	108,803,546	136,657,998	149,046,840	128,840,725	132,189,769	135,644,869	139,188,409	142,830,003
Appropriations (Exp.)	107,285,954	116,242,349	127,174,505	163,291,348	165,420,916	128,864,776	131,501,053	134,208,528	136,967,475	139,786,108
Difference	(7,042,721)	44,588,477	(18,370,959)	(26,633,350)	(16,374,076)	(24,051)	688,716	1,436,341	2,220,934	3,043,895
Projected Ending Fund Balance	\$38,633,589	\$83,222,066	\$64,851,108	\$38,217,758	\$21,843,682	\$21,819,631	\$22,508,346	\$23,944,687	\$26,165,621	\$29,209,517
Nonspendable Fund Balance	177,243	504,996	332,212	219,796	125,000	125,000	125,000	125,000	125,000	125,000
Restricted Fund Balance	2,939,650	51,751,156	34,705,560	13,673,077	-	-	-	-	-	-
Committed Fund Balance	2,014,976	2,014,976	2,014,976	2,014,976	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Assigned Fund Balance	13,540,000	9,270,790	7,517,685	3,571,629	2,021,629	2,021,629	2,021,629	2,021,629	2,021,629	2,021,629
Unassigned Fund Balance	19,961,720	19,680,148	20,280,675	18,738,280	18,347,052	18,323,001	19,011,717	20,448,058	21,232,651	23,491,953
Cash Flow Required two months	17,880,992	19,373,725	21,195,751	24,821,961	27,649,105	21,920,021	22,368,251	22,686,074	23,288,350	23,622,030
Cash Flow Needed for one month:										
- For Special Revs Funds	2,444,269	2,585,197	2,638,244	3,206,053	3,422,993	3,491,453	3,561,282	3,561,282	3,632,508	3,632,508
- From General Fund	6,496,227	7,101,666	7,959,631	9,204,928	10,401,559	7,468,557	7,622,844	7,781,755	8,011,667	8,178,507
Cash Flow Calculations:										
Special Revenue Funds - Grants	29,331,231	31,022,363	31,658,930	38,472,636	41,075,918	41,897,436	42,735,385	42,735,385	43,590,093	43,590,093
1/12 of Total Grant is (one month)	2,444,269	2,585,197	2,638,244	3,206,053	3,422,993	3,491,453	3,561,282	3,561,282	3,632,508	3,632,508
All Other Funds - Appropriations	77,954,723	85,219,986	95,515,575	110,459,132	124,818,712	89,622,687	91,474,123	93,381,059	96,140,006	98,142,089
1/12 of General Fund for Cash Flow	6,496,227	7,101,666	7,959,631	9,204,928	10,401,559	7,468,557	7,622,844	7,781,755	8,011,667	8,178,507

Going forward beyond fiscal year 2023-2024

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

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

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

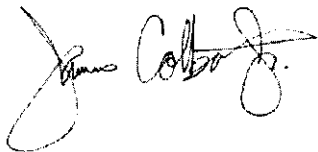
Acknowledgements

In fiscal year 2022-2023, the Business Office earned the Distinguished Budget Presentation Award for Budgeting from ASBO, and the Distinguished Budget Presentation Award from GFOA. This was the fourteenth submission for ASBO and the fifteenth submission for GFOA for HCDE in its history. All budget managers also were instrumental in providing timely information to the Business Office.

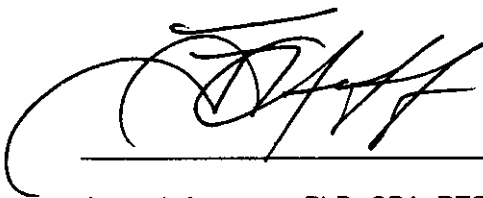
Final Comments

The preparation of the Department's budget is a coordination of many efforts from divisions, Research & Evaluation, Human Resources, Technology and Business Support Services. We are excited about the performance-based budgeting and look forward to FY 2023-2024. We thank the Budget Team that coordinated the wealth of information before you and we look forward to your input and feedback on our financial and operations plan.

Respectfully,



James Colbert, Jr.
County School Superintendent



Jesus J. Amezcua, PhD, CPA, RTSBA, CPFIM
Assistant Superintendent for Business Services

DEPARTMENT OFFICIALS, STAFF & CONSULTANTS

COUNTY BOARD OF TRUSTEES

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

ADMINISTRATIVE OFFICIALS

Name	Position
James Colbert, Jr.	Superintendent
Jesus Amezcua, PhD, CPA, RTSBA, CPFIM	Assistant Superintendent for Business Services
Jonathan Parker	Assistant Superintendent for Academic Support 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	Spalding, Nichols, Lamp, Langlois Lufkin, Texas

SUPERINTENDENT'S BIOGRAPHY



James Colbert, Jr

Mr. James Colbert, Jr. is the County School Superintendent of Harris County Department of Education since 2014. Harris County is the most populous county in Texas and encompasses 25 school districts. Superintendent Colbert is probably best known for being a fearless advocate for students and for his ability to transform academic performance.

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

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

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

ASSISTANT SUPERINTENDENT FOR BUSINESS SERVICES' BIOGRAPHY



Jesus J. Amezcua, PhD, CPA, RTSBA, CPFIM

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

Under his leadership, the Department secured over \$8 million in Quality Zone (QZAB) credit contracts and over \$5.8 million in E-RATE technology funding, the 2016 Bond series for the construction of the AB West new campus for \$7 million, and recently the \$44.9 2020 Bond Series for the Construction plan of several new schools and buildings. Dr. Amezcua also coordinated the creation of the School Finance Council to provide professional development opportunities, sharing of ideas and networking opportunities for business managers in Harris County.

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

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

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

Dr. Amezcua and his wife, Ramona, have three children who graduated from St. Edwards University and a grandchild.

BOARD OF TRUSTEES BIOGRAPHIES

Andrea Duhon
Board President
Position 4, Precinct 3



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

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

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

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

Amy Flores Hinojosa
First Vice-President
Position 1, Precinct 2



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

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

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

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

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



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

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

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

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



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

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

Erica Davis
Position 5, At Large



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.

Richard Cantu
Position 3, At Large



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

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



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Organizational Section



DEPARTMENT'S MISSION & GOALS

Harris County Department of Education ("HCDE"), a highly successful educational resource in the Houston Metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools since 1889. Harris County Department of Education was formed as the original area district to provide free public schools. Today, HCDE has about 950 employees and provides education services for school districts and the public in Harris County and beyond. The organization impacts the educational community through visionary leadership, shared resources, and innovative programs.

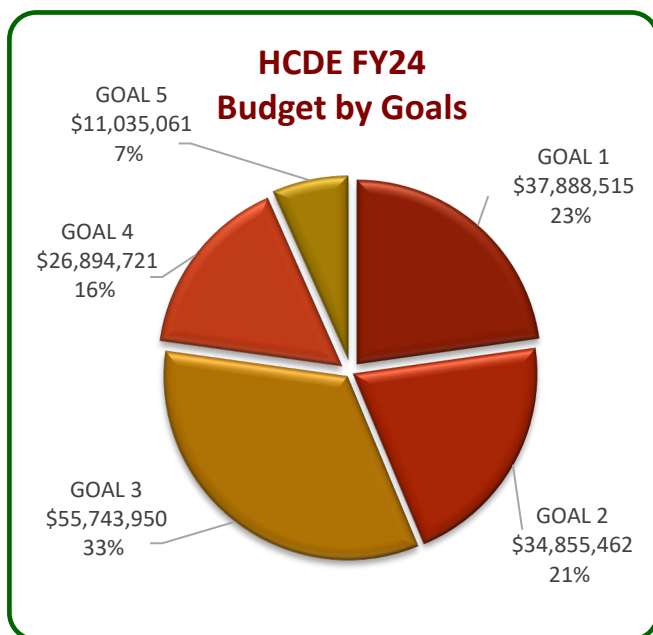


HCDE Mission Statement

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

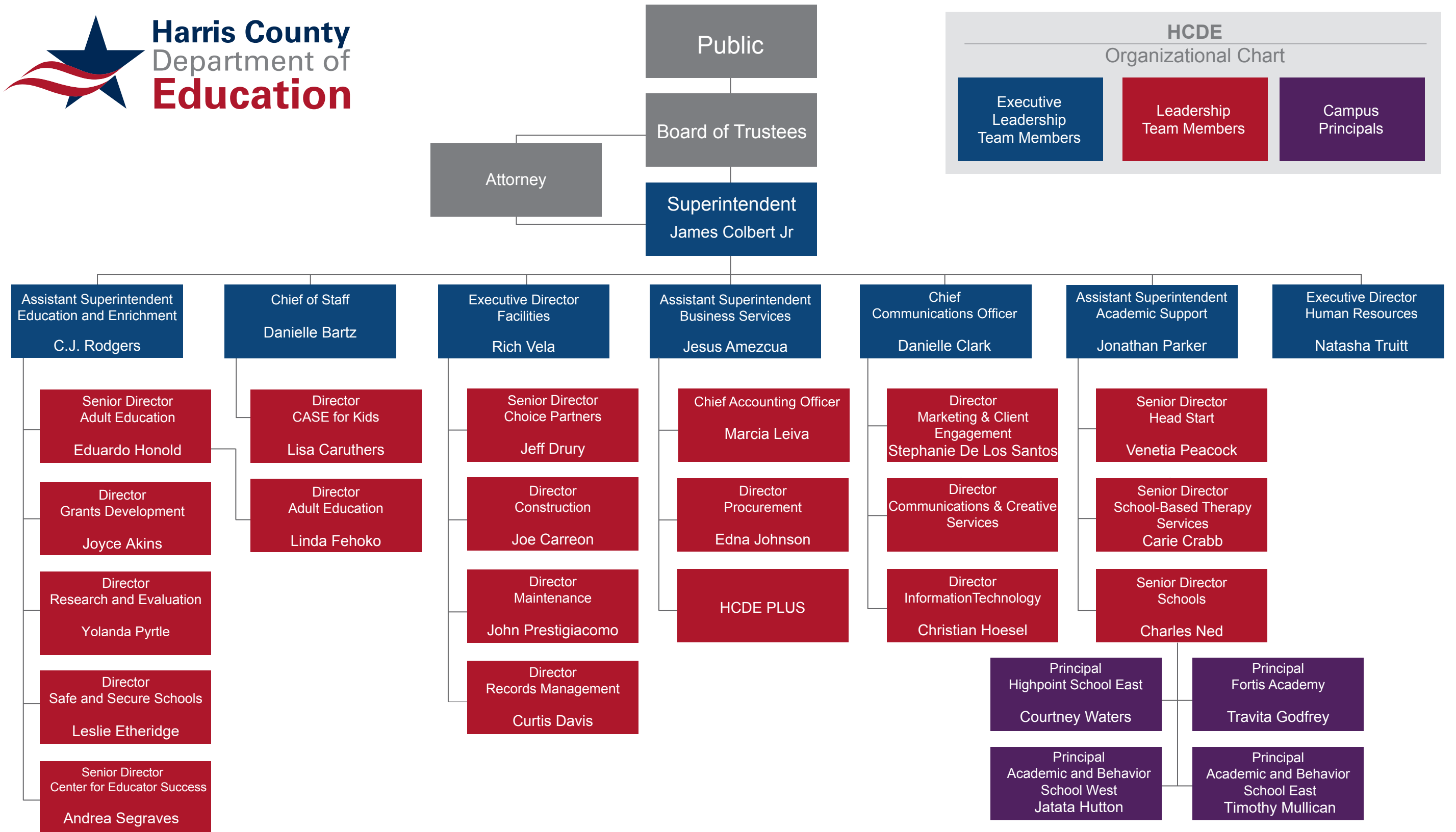
The chart below shows the Budget by Goals. Every division provided the Business Office the percentage of their task devoted to each goal. Divisions budget get allocated accordingly and as we add all division, we get the total amount of the budget devoted to every Goal. The process is reviewed and approved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

Goals



Harris County Department of Education will

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



PROFILE OF THE DEPARTMENT

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

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

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

COUNTY BOARD OF TRUSTEES

NAME	TITLE	SERVICE DATE
Andrea Duhon	President	2019
Amy Flores Hinojosa	Vice President	2019
David W. Brown	Second Vice President	2021
James Colbert, Jr.	Secretary	2014
Richard Cantu	Member	2019
Erica Davis	Member	2021
Eric Dick	Member	2017
Danyahel Norris	Member	2019

ADMINISTRATIVE OFFICIALS

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

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

The PFC Board of Directors:

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

Organization Authority

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

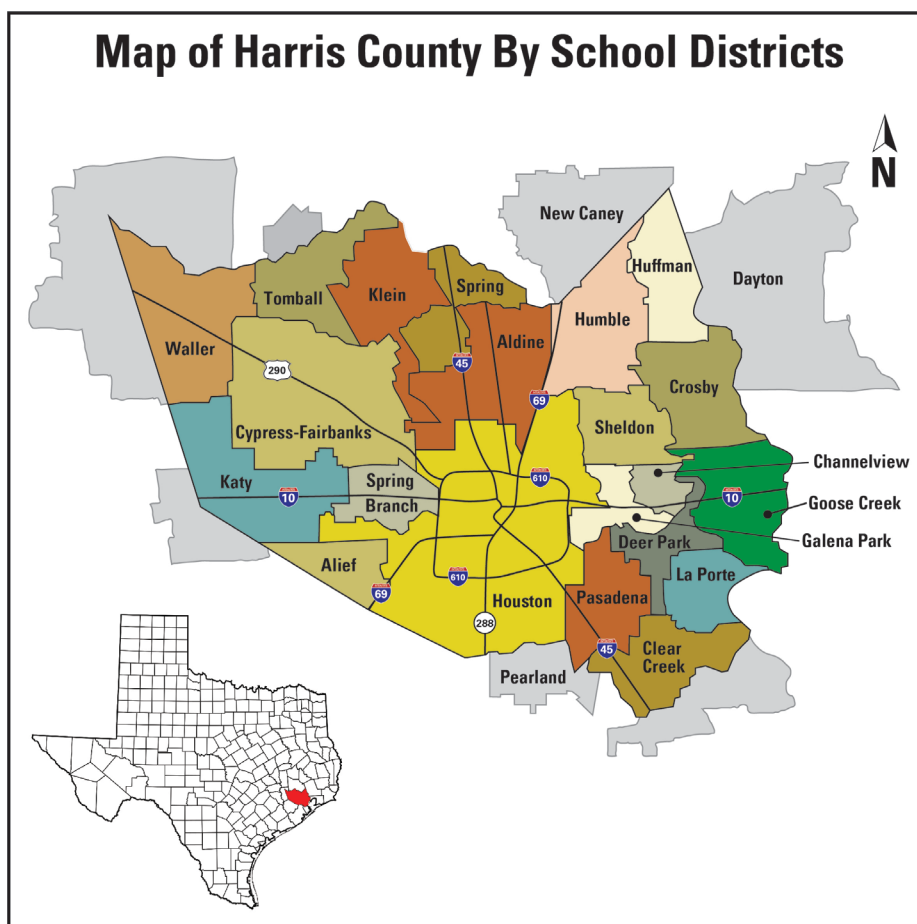
HCDE's Mission

The Harris County Department of Education is a public entity dedicated to helping meet the needs of uniquely challenged learners and school staff in the state's largest county through innovative programming and support services. HCDE directly serves approximately 30,000 students with four alternative campuses, therapy services provided in local schools, 21 Head Start centers for early childhood education, after-school programming in dozens of community and school settings and the oldest adult education program in Texas.

HCDE also supports educators and school staff with professional development opportunities in diverse instructional areas ranging from core content to special populations and educational technology, as well as offers programs supporting school safety and alternative certification. The department provides valuable operational support to districts and public agencies in Harris County in the form of an advanced records management system, facilities planning and purchasing power through the Choice Partners program.

These services are supported by a property tax that is less than ½ cent (about \$9 annually for the average Harris County homeowner) as well as a revenue-generating model for some divisions. With this funding, HCDE provides savings to Harris County's 25 school districts, allowing districts to keep money in the classroom and preserve their own tax rates. HCDE has lowered its tax rate for the last seven years, consistently staying below the effective tax rate, providing exceptional value to Harris County taxpayers.

HCDE's stated mission, "to support Harris County by enriching educational opportunities and providing value through services" seeks to fulfill the long-term benefit for the taxpayers of Harris County by consolidating the operations management of special education, therapy support, pre-kindergarten education, records management, professional development, and procurement services, as well as opportunities for adult education. Where each school district is required to maintain these services on behalf of the public, the value of taxpayer dollars is compounded in a consolidated framework rather than if each district had to operate each service on their own.



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 diversity of services HCDE provides requires an **organizational structure** designed to fulfill our long-term 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.

Each division's staff will report to their respective Leadership Team member (listed in the red squares of the Organizational Chart in the previous section). The Leadership Team maintain the in-depth understanding of their respective divisions required to remain flexible to the changing needs of Harris County schools. Meanwhile our Executive Leadership Team members are the "steering committee", managing the inter-connectedness of the various divisions and how to most efficiently fulfill our goals while utilizing the local and federally-funded resources available to the Department.

Primary Services

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

Harris County. It also serves school districts and governmental agencies in surrounding counties, as well as schools, education services centers, and other governmental agencies statewide.

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

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

Adult Education Program prepares youths and adults aged 16-plus to read and speak English, complete a high school General Equivalency Diploma, and/or sit for the citizenship and naturalization exam. HCDE Adult Education also offers certification courses for nursing assistants, phlebotomists, and professional development.

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

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

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

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

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

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

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

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

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

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

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

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

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



BUDGET ADMINISTRATION & FINANCIAL POLICIES

Legal Requirement for Budgets

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

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

Statement of Texas Law

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

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

Texas Education Agency (TEA) Legal Requirements

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

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

Tax Authority

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

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

Code of Ethics

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

Risk Awareness

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

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

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

Fraud Prevention

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

HCDE Financial Policies

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

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

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

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

Fiscal Policy & Objectives

Financial Stability

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

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

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

As of August 31, 2024, 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 2023-2024, there are 40.9 new positions added to the budget that are budget neutral.

Annual Operating Budget

Fiscal Year

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

Budget Planning

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

Availability of Proposed Budget

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

Budget Meeting

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

1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.

2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.
3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.
4. No Trustee, officer, or employee of HCDE shall be required to respond to questions during the meeting from speakers or the public.

Authorized Expenditures

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

Budget Amendments

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

Budget Amendments / Transfers

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

Budget Transfers & Amendments Signature Authority

Administration is authorized to move funds between line items. The budget shall be amended when a change in expenditures is made between or among divisions increasing/decreasing revenue object accounts and other resources. The Board delegates to the Superintendent or the Superintendent's designee the authority to approve budget amendments of less than \$200,000 and that do not result in a change to fund balance. Budget amendments of \$200,000 or more or that result in a change to fund balance shall require Board approval.

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

Capital Expenditures Policies

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

New Purchases

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

Assets having a value of \$1,000 or more, but less than \$5,000-unit cost should use object codes 6393 (new purchase). Sensitive items with unit cost of \$250 to \$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 FY24, planned one-time expenditures from the General Fund balance \$701,000 are as follows:

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

BUDGETARY CONTROL & BASIS OF ACCOUNTING

Reporting Entity

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

Accounting System Structure

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

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

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

Basis of Accounting

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

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

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

Basis of Budgeting

Harris County Department of Education accounting policies substantially comply with the rules

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

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

Fund Type	Operating Budget	Audited Financial Statements
Governmental		
General Fund	Modified Accrual	Modified Accrual
Special Revenue Fund	Modified Accrual	Modified Accrual
Debt Service Funds	Modified Accrual	Modified Accrual
Capital project Fund	Modified Accrual	Modified Accrual
Proprietary		
Internal Service Funds	Accrual	Accrual
Enterprise Funds	Accrual	Accrual
Fiduciary		
Custodial Funds	Accrual	Accrual

Funds and Fund Types

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

Governmental fund type

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

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

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

Capital Projects Fund – accounts for the proceeds of general obligation bond sales. Revenues from sale of bonds are used for acquiring sites, constructing, and equipping new facilities and renovating existing facilities. The Harris County Department of Education Public Facility Corporation (PFC) issues bonds to provide for the acquisition of and the construction and renovation of educational facilities in accordance with the Public Facility Corporation Act. On October 5, 2021, the department issued maintenance notes in the amount of \$13,695,000 and Lease Revenue Bond Series 2021 in the amount of \$27,730,000. The department also projects to use \$5,740,000 from its fund balance in the general fund to implement the 2020 capital program. Major programs and construction projects include:

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

Proposed new programs for Capital Improvement Plan Phase Two include:

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

Proprietary fund types

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

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

Fiduciary fund types

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

HCDE Fund Codes

100 - GENERAL FUND	400 - LOCAL GRANTS - CONT.
199-GENERAL FUND	468-COUNTY CONNECTION PROGRAM
200 - FEDERAL GRANTS	475-EARLY HEAD START IN-KIND
205-HEAD START	479-HEADSTART INKIND
206-HEAD START TRAINING	495-HOGG GRANT - MENTAL HEALTH
208-EDUCATORS & FAMILIES ENGL	496-LOC-HOGG FOUNDATION
209-HS - COOLWOOD CONSTRUCTIO	498-LOC-OTHER LOCAL GRANTS
212 - 2022 HS CARE RELIEF FUNDS	500 - DEBT SERVICE
213-TECQ/ AUDUBON	599-DEBT SERVICE ADMIN
214-EARLY HEADSTART START-UP	600 - CAPITAL PROJECT FUNDS
215-EARLY HEADSTART OPERATION	693-DISASTER RELIEF FUND
216-EARLY HEADSTART T&TA	694-CAPITAL PROJECTS - PFC
218-HS - COOLWOOD LAND ACQUI	695-CAPITAL PROJ LOCAL FUNDS
224 - TCEQ - ENGAG COMMUN CASE	696-LA PORTE HS CONSTRUCTION
230-FED ADULT ED REGULAR	697-CAPITAL PROJECT FUND
234-FED-ADULT ED-EL/CIVICS	698-PFC REFUNDING BONDS
237 - EMPLOYER ENGAGEMENT	699-PUBLIC FACILITIES CORP
238 - FAMILY MATH LITERAC	700 - PROPRIETARY FUNDS
264-FED 21ST CENT CYCLE 12	711-CHOICE PARTNERS
265-21ST CENTURY - CYCLE 11	753-ISF-WORKERS COMPENSATION
268-FED 21ST CENTURY CYCLE 10	799-ISF-FACILITIES
286-TX COUNCIL DEV DISABILITY	800 - FIDUCIARY - TRUST/CUSTODIAL FUNDS
288-FED-AFTER SCHOOL PTNRSHIP	811-HIGHPOINT EAST ACTIVITY
400 - LOCAL GRANTS	815-COURTESY COMMITTEE
427-DISASTER RECOVERY	829-BLAIR ENDOWMENT FUND
432 - ACCESS - ADULT ED	
437-HS - DISASTER RELIEF COVI	900 - ACCOUNT GROUPS
451-DCF - EPP GRANT	901-GENERAL CAPITAL ASSETS
462 - EVERY HOUR COUNTS	902-PFC CAPITAL ASSETS
463-LOC-HOUSTON ENDOWMNET	903-LONG TERM DEBT
467-LOC-CITY OF HOUSTON	904-LONG TERM DEBT PFC

Accounting Measurement Focus

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

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

available financial resources.

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

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

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

Property Taxes

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

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

Fund Balance

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

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

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

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

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

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

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

Expenditure Functions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET RESPONSIBILITIES

Budget Requirements

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

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

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

Budget Responsibilities

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

1. Division Level
 - a. Division / Budget Directors
2. Department Level: HCDE Budget Committee
 - a. Superintendent
 - b. Assistant Superintendent Business
 - c. Chief Accounting Officer
 - d. Budget Analyst/Senior Accountant
 - 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	<ul style="list-style-type: none"> ✓ Reviews for appropriateness division-level budgets and reviews/prioritizes allocated requests submitted by division directors ✓ Discusses budget recommendations for superintendent review 	Division
Superintendent	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ 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
Senior Accountant	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ Serves as member of HCDE Budget Committee to ascertain communications and technology support responsibilities 	Department
Board Budget Committee	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ 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 2023-2024 budget development included:

1. Wage increase: 3% leadership group, and 7% for other all employees. HCDE plans to recruit, hire, and retain high quality staff to be able to provide the best services available in the marketplace.
2. An additional \$200,000 for the Teacher Supplies program from fund balance.
3. School Based Therapy Program will receive additional (8.4) FTEs to increase the level of service to School Districts around the County due to additional service demand. The cost is \$778,754. An increase (15%) of \$116,813 is the tax subsidy for this division is included in the tax projection.

4. Due to increased demand from school districts for **AB East School seats**, additional FTEs are required as follows: (6) educational aides, (6) teachers and (1) behavioral intervention specialist. The total cost is \$864,581. An additional local tax subsidy is budgeted in the amount of \$216,145.
5. Due to increased demand from school districts for **AB West School seats**, additional FTEs are required as follows: (6) educational aides, (6) teachers and (1) food manager. The total cost is \$813,122. An additional local tax subsidy is budgeted in the amount of \$203,281.
6. Due to the addition of **three new buildings** to our facilities, additional insurance and utilities costs will be added to the budget: The amount of \$595,000 is added to the Internal Services Fund.
7. Additional square footage is added for the three new buildings: AB East School, Highpoint East School and the Adult Ed. Center. The facilities division includes 2.5 additional custodians for the Adult Ed Center. The other two buildings will be covered with vacancies in the facilities division. The cost of the 2.5 FTEs is \$112,956.
8. One FTE (Project Manager) is being added to the Information Technology Division. The cost is \$144,044.
9. One FTE (Communication Content Coordinator) is being added to the Communications Division. The cost is \$86,812.
10. The Department has also included the continuation of the lobbying cost commitment previously approved by the Board of Trustees. The cost is \$276,000.
11. Balanced Budget: The adopted budget is balanced for on-going operations, and it is projected that the Department will invest part of its fund balance to implement a capital improvement program. All expenditures will be covered with the revenues generated during the year except the one-time costs. Covered expenditures include 855,000 for the new maintenance note and lease revenue bond. And the use of fund balance will include **\$701,000** for one-time special projects, outlined below.
12. A Capital Improvement Plan Phase Two will be implemented. The following projects are proposed:
 - a. **\$10,000,000** for the Equine Center to be funded from the New Adopted Lease Revenue Bond 2023 plus \$2 Million from fund balance and \$5M from the Harris County Commissioner's Court.
 - b. **\$7,500,000** for Maintenance Projects to be funded from the 2023 Maintenance Notes (includes \$3,000,000 for furniture and equipment, \$300,000 for Head Start Barrett Station, \$2,000,000 for equipment, buses and furniture, Renovation, and remediation projects to existing facilities \$1,700,000, Fortis Roof \$500,000 and issuance costs.

13. Planned one-time expenditures from the General Fund balance totaling \$701,000 as follows:

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

14. The budget is predicated on adopting a tax rate that will bring in more revenue to address revenue loss and implementation of new initiatives such as the campaign awareness and costs associated with talent recruitment and compensation recruitment and retention plan. The estimated tax rate of \$.004800 was adopted, and this is below the voter-approval tax rate ("VAR"). Public hearings and notices were required to adopt the tax rate. This rate is key to the funding of the operations plan for the current year.

Budget Calendar

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

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

Funds reviewed and incorporated into the budget review process

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

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

HARRIS COUNTY DEPARTMENT OF EDUCATION

FY 2023-24 Budget Planning Calendar



	Date	Activity	Location	Participants
Budget Planning		Budget Planning with Budget Analyst & Accounting Staff		
	Friday, December 9, 2022	Strategic Planning Process Begins Cost of Service level to ISD	N/A	Divisions
	Friday, December 9, 2022	Cost of Services Report due	1:00 PM	Superintendent
	Wednesday, November 16, 2022	<u>Board Meeting, 1 PM</u> Approval of proposed calendar for FY 2023-24 Budget Year	1:00 PM Board Room	Board
	January 23 - 27, 2023	1st Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Friday, January 20, 2023	Accountability Steering Committee - 9:00 am	TEAMS	Budget Managers
	Friday, February 24, 2023	Budget Information & Instructions Budget Planning Book on the HCDE portal	N/A	Business Services
Needs Assessment and Budget Development	Friday, March 3, 2023	Budget Planning / Preparation Training (Superintendent Initiatives)	9 AM NPO 1010-11	Budget Managers Only
	Monday, March 6, 2023	Budget Entry Training	Irv 504 9 AM	Business Services - Budget Entry
	Tuesday, March 7, 2023	Budget Entry Training	Irv 504 9 AM	Business Services - Budget Entry
	Wednesday, March 8, 2023	Fee Setting Review for FY24	TEAMS 9 AM	Revenue Divisions
	Friday, March 10, 2023	Target Date for Needs Assessment to be Conducted	N/A	Divisions
	March 13 - 17, 2023	Spring Break		Department Closed
	March 27 to 30, 2023	2nd Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Friday, March 31, 2023	DUE: Risk Assessment - Mid-Year Evaluation	Business Office	Budget Managers
	Tuesday, April 4, 2023	Proposed Budgets to Budget Analyst & SWOT Analysis & Packets DUE	N/A	Budget Managers
Budget Analysis and Superintendent Review	Friday, March 31, 2023	Final FY23-24 Accountability Objectives to be sent to Research & Evaluation	N/A	Budget Managers
	Friday, April 21, 2023	HCDE Goals & Strategic Plan Integration - Executive Team Leaders (ELT) - Annual Review	N/A	ELT Members
	Friday, April 28, 2023	Budget Committee Planning Workbook to Budget Committee		Business Services
	Monday, May 1, 2023	Budget Committee Planning Meeting	400 A	HCDE Budget Committee
	May 1- 4, 2023	Division Budget Presentations	400 A	HCDE Budget Committee
	Tuesday, May 9, 2023	Supt. Budget Review Session: Draft 1 Proposed Budget	400 A	Superintendent Business & Assistant Superintendents
Board Workshops	Wednesday, June 21, 2023	Final Accountability Objectives Presented to the Board	Board Room	Superintendent Business Services
	Wednesday, June 14, 2023	Supt. Budget Review Session: Proposed Budget	400 A	Superintendent Business Services
	June 19 - 23, 2023	3rd Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Wednesday, July 5, 2023	BOARD Workshop Work Session #1	400 A	Board Budget Committee
	Saturday, July 1, 2023	Post <u>Budget Notice</u> in the <u>Houston Chronicle</u> and Post Budget on the web	N/A	Business Services
	Thursday, July 6, 2023	Agenda Items Due	N/A	Business Services
	Wednesday, July 12, 2023	BOARD WORKSHOP Budget Work Session #2	400 A	Board Budget Committee Superintendent, Bus. Services
Budget Approval	Wednesday, July 12, 2023	(1) BOARD Budget Committee Session # 3 Present Finalized Budget and Make Recommendation (2) Public Hearing on the Budget, 12:00 PM (3) <u>Board Meeting, 1:00 PM</u> and BUDGET APPROVAL	Board Room	Board Budget Committee, Superintendent Business Services Board Board
	Thursday, August 31, 2023	Risk Assessment Year-End Evaluation	N/A	Divisions
	Friday, September 1, 2023	FY24 Budget is effective		
	Friday, September 15, 2023	Accountability Meeting Year End Reports		Budget Managers
	Wednesday, October 18, 2023	Board Presentation of Risk Assessment Document	Board Room	Board
	October 24 - 28, 2023	4th Qtr. Budget Review Meetings	TEAMS	Budget Managers

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

HARRIS COUNTY DEPARTMENT OF EDUCATION

Tax Calendar 2023

Date	Activity
Wednesday, August 16, 2023	Board Approves HCTO to calculate No-New-Revenue and Voter Approval Tax Rates
Tuesday, July 25, 2023	Certification of anticipated collection rate by collector (Letter) HCDE will have 60 days to adopt the Tax Rate from receiving the HCTO calculation
Tuesday, August 15, 2023	Date to Receive: Certification of Appraisal Values (HCAD)
Thursday, August 3, 2023	Calculation of No-New-Revenue and Voter Approval tax rates
Wednesday, August 16, 2023	Presentation to the Board on No-New-Revenue and Voter Approval Tax Rates
Wednesday, August 16, 2023	<u>Meeting of Governing Body to discuss tax rate</u> ; the proposed tax rate does not exceed the Voter Approval but does exceed the No-New-Revenue Tax Rate, take record vote and schedule public hearing
Wednesday, August 16, 2023	Certification of anticipated debt collections rate for the tax year 2022, certification of the excess debt collection rate
Tuesday, September 5, 2023	<u>Notice of Public Hearing on Tax Increase</u> One Quarter page ad and other web at least 5 days prior to Public Hearing, as Proposed Tax Rate was higher than No-New-Revenue Tax Rate Publication of No-New-Revenue and Voter Approval Tax Rates and submission to the governing body, statement and schedules; submission to governing body.
Wednesday, September 20, 2023	<u>Public Hearing</u>
Wednesday, September 20, 2023	<u>Meeting of Governing Body to Adopt Tax Rate</u> As proposed tax rate did not exceed the Voter Approval or the No-New-Revenue Tax Rate (whichever is lower), record vote taken.

BUDGET DEVELOPMENT PROCESS

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

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

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

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

PLANNING PHASE

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

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

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

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

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

With the Budget Development Process, divisions are allowed time to integrate the Department goals into their specific budget requests. During division budget hearings the Business Services Division will review revenue projections and refined budget requests to develop a preliminary Department budget. As a result of this collaborated process, the Business Services Division was able to present a preview of the proposed 2023-2024 budget to the Board of Trustees before the July 5th Workshop. The preview enabled the Board of Trustees and the Superintendent to review and discuss the direction of the budget at the July 12th 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 3th with Division managers and two budget entry training on March 6th and March 7th, 2023. The budget deadline set for divisions was April 4th, 2023, and the Business Services Division compiled the budget requests. During the month of May, various budget meetings were scheduled with the Superintendent, the Executive Team and Division Directors.

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

Budget workshops were held on July 5th & 12th to review the preliminary budget estimates. The citizens of Harris County and Department employees are invited to attend the budget workshops. On July 12th, the Board of Trustees vote to approve the final budget to be implemented on September 1st, 2022.

EVALUATION PHASE

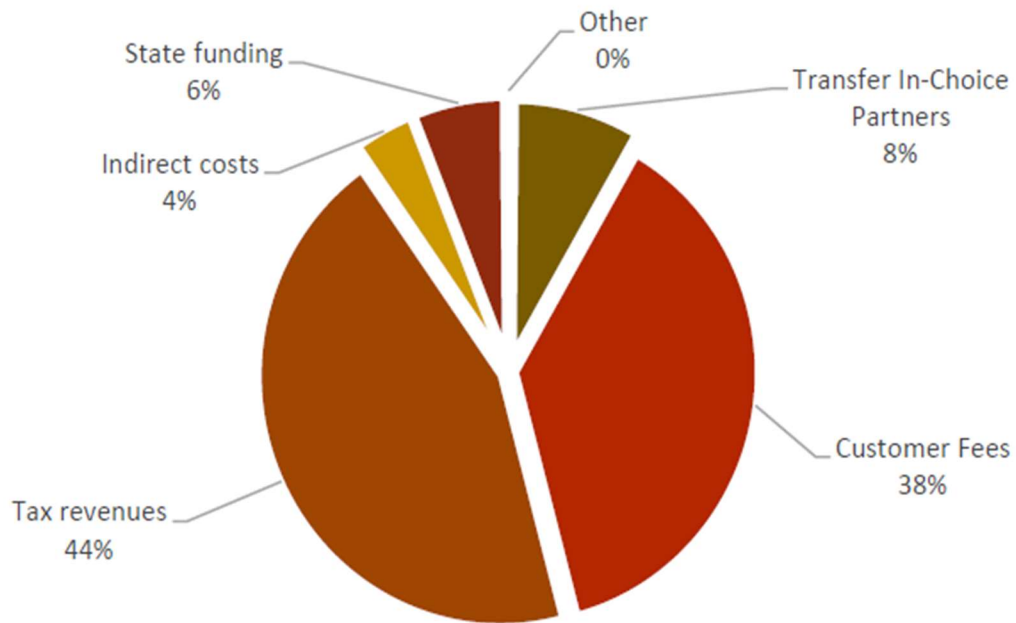
Evaluation is the last step of the Department's budget cycle. Information is compiled and analyzed to assess the performance of each individual division and campus, as well as the Department as a whole. This information is a fundamental part of the planning phase for the following budget year.

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.

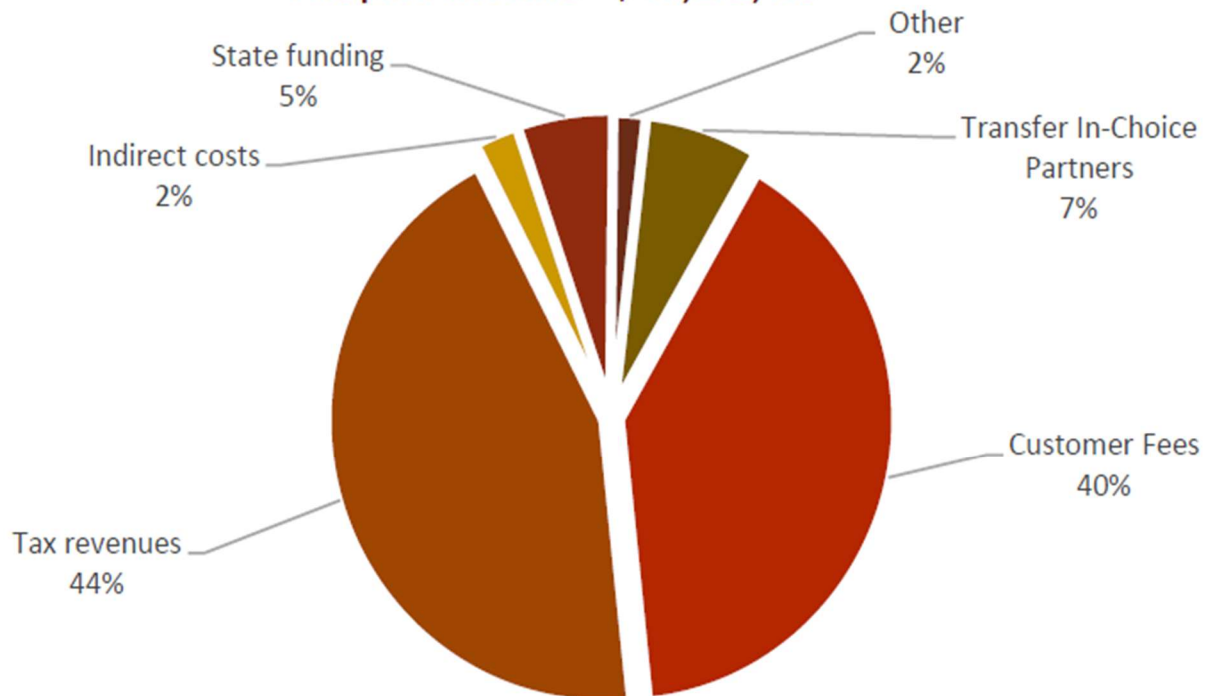
LOCAL REVENUES

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 2022-2023 and the adopted revenues for fiscal year 2023-2024.

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



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



The Department estimates total General Operating Fund revenues of \$69,172,489 for the 2023-2024 fiscal year.

Customer fees are projected to be \$27,672,055 or 40% of the estimated revenues. Tax revenues are projected to be \$30,500,840 or 44% of the estimated revenues. The remaining 16% of the revenues are indirect costs at \$1,615,925; state funding \$3,748,000, transfer in from Choice Partners Fund of \$4,494,669 and interest and other revenues at \$1,141,000.

The recommended budget includes an increase in revenues of 9% from the amended fiscal year 2022-2023 budget for the General Fund.

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

Local Revenues

Local revenues are projected to increase by 9%. Revenues from current year customer fees are expected to increase by 14.7% from an amended budget of \$24,116,757 in fiscal year 2022-2023 to a projected \$27,672,055 for fiscal year 2023-2024. 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, the Center for Safe and Secure Schools, or Center for Educator Success (formerly Educator Certification and Advancement) for fiscal year 2023-2024. In addition, the Department anticipates a 10% increase in tax revenues from \$27,823,745 in fiscal year 2022-2023 to \$30,500,840 in fiscal year 2022-2023 due to the increase in property values and the adopted tax rate. A 5% increase in values is projected based on the preliminary estimate from the Harris County Appraisal District. Also, a 99% collection was used in projecting revenues for fiscal year 2023-2024, 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.

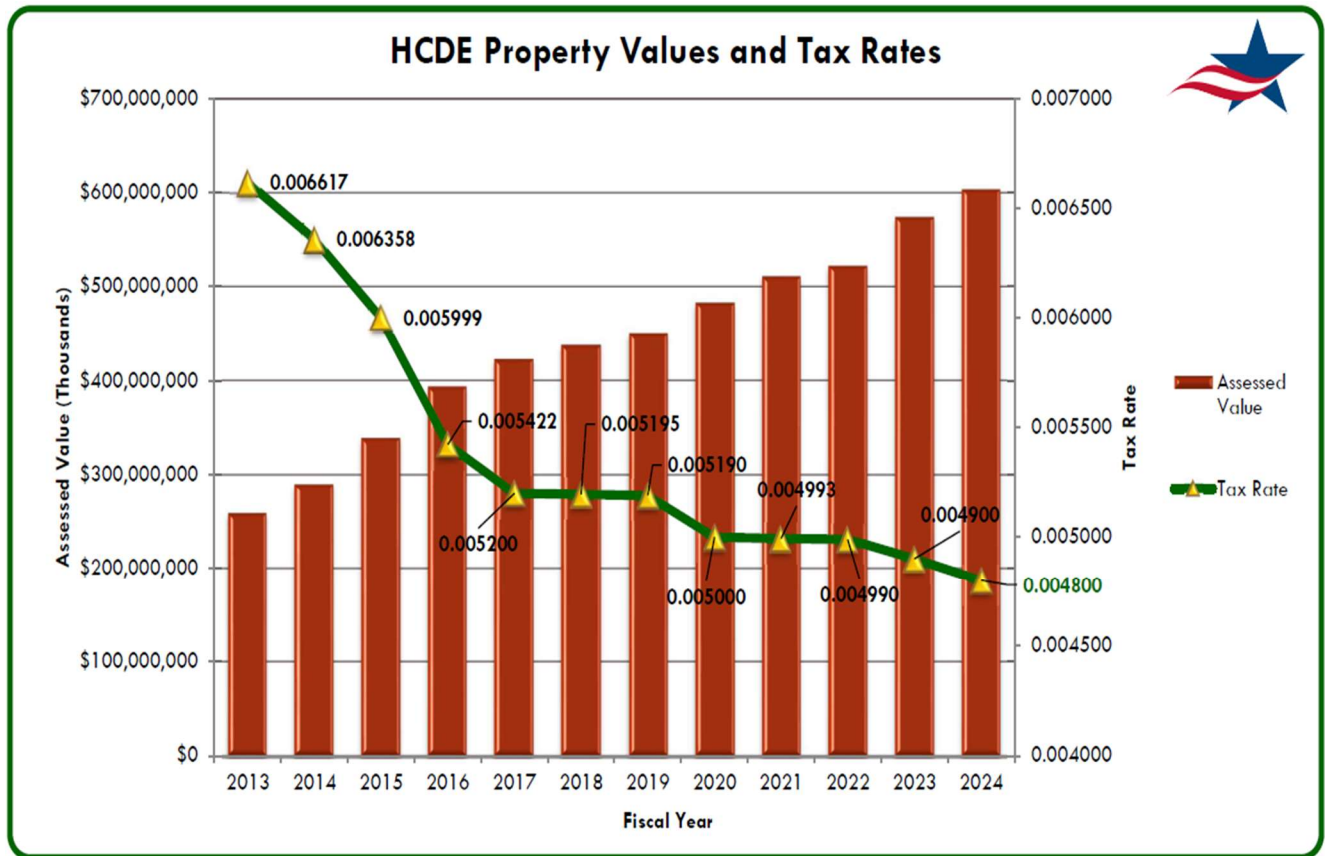
Based on the taxable value, the Department must project the level of taxation that will generate adequate funds to provide funds to meet Department obligations while keeping in mind the ability of local taxpayers to pay their taxes. The Harris County Tax Office will calculate the no-new-revenue tax rate (“NNRR”), formerly called the effective tax rate. The preliminary NNRR was calculated at \$.004402 for fiscal year 2023-2024. The adopted tax rate for HCDE fiscal year 2023-2024 is less than to the voter approved rate (VAR) calculated at \$.004816.

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

Taxable Value – The Harris County Appraisal District certifies the taxable value from which the Department begins to develop the estimates for local tax revenues. The 2022 certified valuations of net taxable value for the 2022-2023 fiscal year were \$574,324,822,145 (based on HCAD report updated 8/4/2023). The 2023 preliminary estimate is \$604 billion (based on HCAD letter dated 8/28/23), which is an increase of \$30 billion or 5.2%. For fiscal year 2023-2024 the appraised values were estimated at \$789 billion considering a larger increase of new

property added, which represents a 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 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. Rates will hold the same as last year's rates for the 2023-2024 fiscal year.

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. Rates are holding the same as last year's rates for the 2023-2024 fiscal 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. Rates will range between \$2,000 to \$3,500 per individual per program. Rates are holding the same as last year's rates for the 2023-2024 fiscal 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. Rates are holding the same as last year's rates for the 2023-2024 fiscal year.

Enterprise Activity

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

Other Local Revenue Sources

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

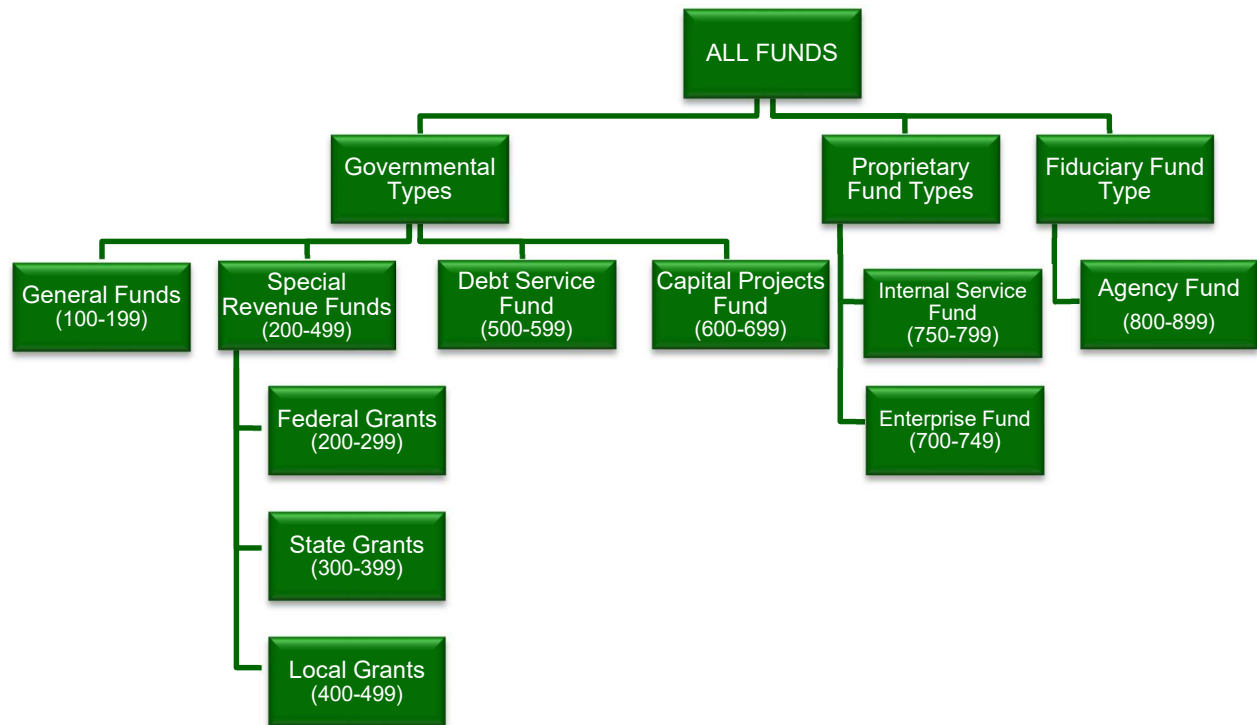


Financial Section

HCDE'S FUNDS STRUCTURE & FUND TYPES

ALL FUND TYPES

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



GOVERNMENTAL FUND TYPES

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

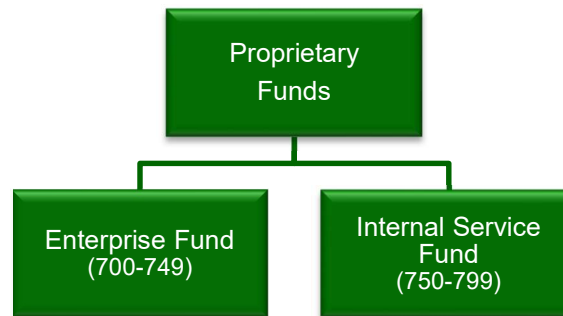
These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The following are the Department's governmental funds:

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

PROPRIETARY FUND TYPES

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

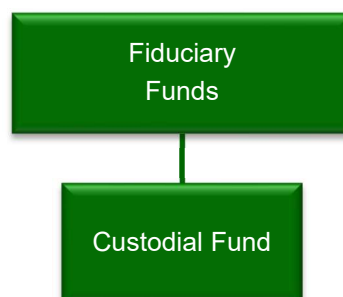


The Enterprise Fund is a Proprietary Fund comprised of the Choice Partners Cooperatives. Choice Partners Cooperatives offers quality, legal procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities with legal, competitively bid contracts.

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

FIDUCIARY FUND TYPES

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



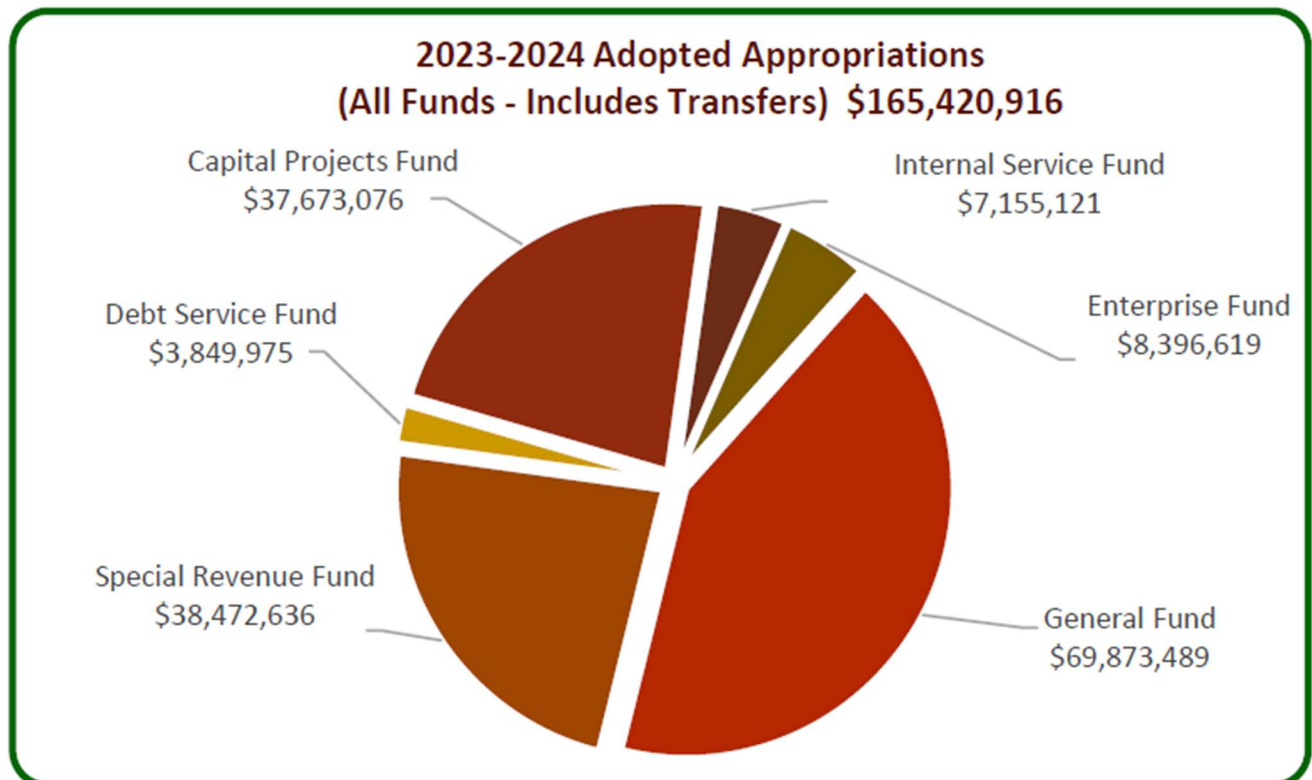
Examples of these funds are endowments received from individuals and / or organizations for specific purposes for which the principal and interest earned or revenue may be used. There are two small funds for students' activities from the Highpoint Schools East, one endowment fund for scholarships and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

The following table presents the adopted budgeted expenditures for FY24 for the Governmental Fund Types (General Fund, Special Revenues Fund, Debt Service Fund and Capital Projects Fund) and the Proprietary Fund Types (the Internal Service Fund and the Enterprise Fund).

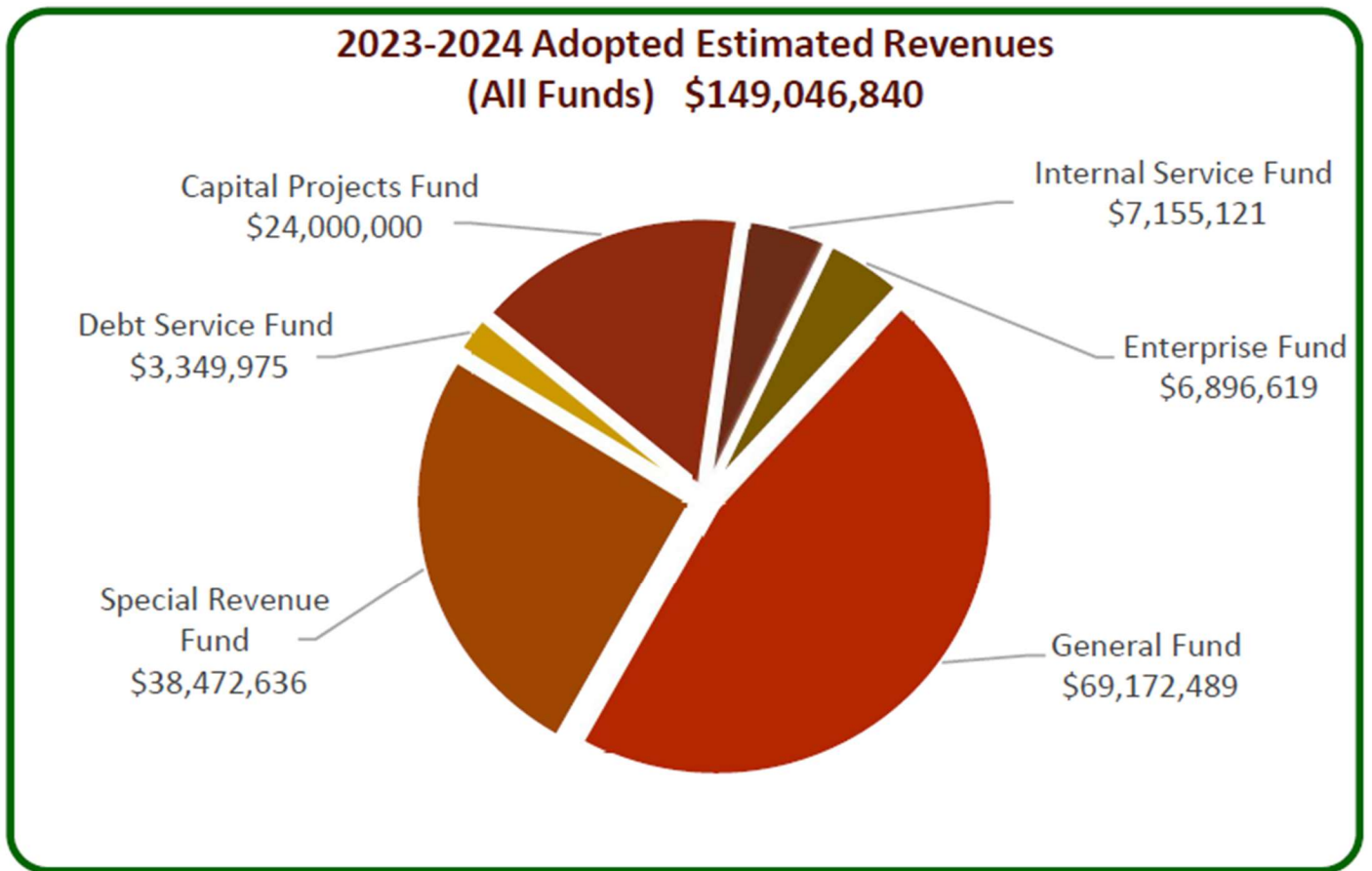
GOVERNMENTAL & PROPRIETARY FUNDS - SUMMARY

Fiscal Year 2022-2024	Governmental				Proprietary		Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	
Estimated Revenues	\$ 69,172,489	\$ 38,472,636	\$ 3,349,975	\$ 24,000,000	\$ 7,155,121	\$ 6,896,619	\$ 149,046,840
Appropriations	\$ 65,472,727	\$ 38,472,636	\$ 3,849,975	\$ 37,673,076	\$ 7,155,121	\$ 3,901,950	\$ 156,525,485
Transfers Out	\$ 4,400,762	\$ -	\$ -	\$ -	\$ -	\$ 4,494,669	\$ 8,895,431
Total Appropriations and Other Uses	\$69,873,489	\$38,472,636	\$3,849,975	\$37,673,076	\$7,155,121	\$8,396,619	\$ 165,420,916
Appropriations from Fund Balance:							
Balance:	(\$701,000)	\$0	(\$500,000)	(\$13,673,076)	\$0	(\$1,500,000)	(\$16,374,076)
Projected Fund Balance Beg.	\$ 21,185,399	\$0	\$500,756	\$13,673,076	\$1,358,526	\$1,500,000	\$38,217,757
Projected Fund Balance End.	\$ 20,484,399	\$ -	\$ 756	\$ -	\$ 1,358,526	\$ -	\$ 21,843,681

The following pie chart presents the budgeted appropriations for the fiscal year 2023-2024 by fund type, the participation of each fund in the total budgeted amount is presented.



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



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 2019-20 to 2021-22. Fiscal year 2022-23 has the amended budget figures. Approved budget for fiscal year 2023-24 and five years projection from 2024-25 to 2028-29.

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

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Amended 2022-2023	Adopted 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Beginning Fund Balance	45,676,310	38,633,589	\$83,222,066	\$64,851,107	\$38,217,757	\$21,843,681	\$21,819,630	\$22,508,346	\$22,508,346	\$23,944,687
General Fund	54,663,767	56,961,707	56,864,265	63,433,739	69,172,489	71,247,664	73,385,094	75,586,646	77,854,246	80,189,873
Special Revenue Funds	29,331,231	31,022,363	31,658,930	52,832,216	38,472,636	39,242,089	40,026,930	40,827,469	41,644,018	42,476,899
Debt Service Fund	2,917,610	6,500,255	3,658,500	2,779,140	3,349,975	3,877,680	3,870,254	3,876,038	3,874,788	3,873,413
Capital Project Fund	2,134,871	53,468,120	2,981,186	3,586,100	24,000,000	-	-	-	-	-
Internal Service Fund	5,243,073	5,954,336	6,060,000	6,566,994	7,155,121	7,369,775	7,590,868	7,818,594	8,053,152	8,294,746
Enterprise Fund	5,952,681	6,924,045	7,580,665	7,459,809	8,896,619	7,103,518	7,316,623	7,536,122	7,762,205	7,995,072
Estimated Revenues	100,243,233	160,830,826	108,803,546	136,657,998	149,046,840	128,840,725	132,189,769	135,644,869	139,188,409	142,830,003
General Fund	54,442,663	63,713,239	57,029,128	68,167,406	69,873,489	71,270,959	72,696,378	74,150,306	75,633,312	77,145,978
Special Revenue Funds	29,331,231	31,022,363	31,658,930	52,832,216	38,472,636	39,242,089	40,026,930	40,827,469	41,644,018	42,476,899
Debt Service Fund	2,917,610	4,000,255	4,790,544	3,646,340	3,849,975	3,878,436	3,870,254	3,876,038	3,874,788	3,873,413
Capital Project Fund	9,795,352	4,656,614	20,026,783	24,618,583	37,673,076	-	-	-	-	-
Internal Service Fund	5,346,418	5,925,833	6,088,455	6,566,994	7,155,121	7,369,775	7,590,868	7,818,594	8,053,152	8,294,746
Enterprise Fund	5,452,681	6,924,045	7,580,665	7,459,809	8,396,619	7,103,518	7,316,623	7,536,122	7,762,205	7,995,072
Appropriations (Exp.)	107,285,954	116,242,349	127,174,505	163,291,348	165,420,916	128,864,776	131,501,053	134,208,528	136,967,475	139,786,108
Difference	(7,042,721)	44,588,477	(18,370,959)	(26,633,350)	(16,374,076)	(24,051)	688,716	1,436,341	2,220,934	3,043,895
Projected Ending Fund Balance	\$38,633,589	\$83,222,066	\$64,851,107	\$38,217,757	\$21,843,681	\$21,819,630	\$22,508,346	\$23,944,687	\$24,729,280	\$26,988,582

Note: Fiscal year 2023-2024 appropriations over projected revenues are due to planned one-time expenditures from the General Fund balance totaling \$701,000 as follows:

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

Harris County Department of Education
Combined Statement of Revenues, by Source and Expenditures by Object - All Funds
For The Fiscal Year Ended August 31, 2024

	Governmental Funds				Proprietary Funds		
	General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Funds	Total
EST. REVENUES & OTHER Sources							
Revenues							
Customer Fees & Charges	\$ 27,672,055	\$ -	\$ -	\$ -	\$ -	\$ 6,896,619	\$ 34,568,674
Property Tax Rev-Current	30,400,840	-	-	-	-	-	30,400,840
Property Tax Rev-Delinquent & P&I	100,000	-	-	-	-	-	100,000
Investment Earnings-HCDE	1,000,000	-	-	-	-	-	1,000,000
Other Local Revenues	141,000	-	-	-	-	-	141,000
Local Grants	-	6,725,413	-	-	-	-	6,725,413
Indirect Cost - Local Grants	1,827	-	-	-	-	-	1,827
Total Local Revenues	59,315,722	6,725,413	-	-	-	6,896,619	72,937,754
Chioce Partners	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	450,000	-	450,000
Total Inter-Departmental Revenues	-	-	-	-	7,155,121	-	7,155,121
State TEA Supplemental Compensation	200,000	-	-	-	-	-	200,000
State TEA Employee Portion Health Ins	248,000	-	-	-	-	-	248,000
State TRS On Behalf Payments	3,300,000	-	-	-	-	-	3,300,000
State Grants	-	-	-	-	-	-	-
State-Indirect Costs	-	-	-	-	-	-	-
Total State Revenues	3,748,000	-	-	-	-	-	3,748,000
Federal Grants	-	30,696,436	-	-	-	-	30,696,436
Indirect Cost-Federal Grants	1,614,098	-	-	-	-	-	1,614,098
Total Federal Revenues	1,614,098	30,696,436	-	-	-	-	32,310,534
Total Revenues	64,677,820	37,421,849	-	-	7,155,121	6,896,619	116,151,409
Other Financing Sources							
Transfers In-							
Fund 711-Choice Partners	4,494,669	-	-	-	-	-	4,494,669
Fund 697- Capital Projects	-	-	-	-	-	-	-
Fund 288-CASE After School Partnership	-	550,787	-	-	-	-	550,787
Fund 205-Head Start	-	500,000	-	-	-	-	500,000
Fund 599-Debt Service Payment (PFC)	-	-	3,349,975	-	-	-	3,349,975
Fund 599-Debt Service Payment (QZAB)	-	-	-	-	-	-	-
Total Transfers In	4,494,669	1,050,787	3,349,975	-	-	-	8,895,431
Bond Issuance-Fund 697 Capital Project	-	-	-	24,000,000	-	-	24,000,000
Total Other Sources	4,494,669	1,050,787	3,349,975	24,000,000	-	-	32,895,431
Total Revenues & Other Sources	69,172,489	38,472,636	3,349,975	24,000,000	7,155,121	6,896,619	149,046,840
EXPENDITURES							
Expenditures by Object							
6100 - Payroll Costs	48,849,301	17,794,167	-	482,241	3,229,741	1,856,513	72,211,963
6200 - Contracted Services	4,975,952	8,869,286	-	30,012,270	2,088,378	706,050	46,651,936
6300 - Supplies and Materials	2,842,271	2,630,207	-	-	168,900	97,120	5,738,498
6400 - Misc. Operating Costs	8,782,245	5,692,826	-	5,000,000	1,656,302	1,242,267	22,373,640
6500 - Debt Service Costs	-	-	3,849,975	-	-	-	3,849,975
6600 - Capital Outlay	22,958	3,486,150	-	2,178,565	11,800	-	5,699,473
8900 - Transfers Out	4,400,762	-	-	-	-	4,494,669	8,895,431
Total Expenditures	69,873,489	38,472,636	3,849,975	37,673,076	7,155,121	8,396,619	165,420,916
Appropriations from Fund Balance	(701,000)	-	(500,000)	(13,673,076)	-	(1,500,000)	(16,374,076)
Projected Fund Balance Beginning	21,185,399	-	500,756	13,673,076	1,358,526	1,500,000	38,217,757
Projected Fund Balance Ending	\$ 20,484,399	\$ -	\$ 756	\$ -	\$ 1,358,526	\$ -	\$ 21,843,681

Harris County Department of Education
Combined Statement of Revenues by Source, Expenditures by Function - All Funds
For The Fiscal Year Ended August 31, 2024

	Governmental Funds				Proprietary Funds		
	General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Funds	Total
REVENUES & OTHER Sources							
Revenues							
Customer Fees & Charges	\$ 27,672,055	\$ -	\$ -	\$ -	\$ -	\$ 6,896,619	\$ 34,568,674
Property Tax Rev-Current	30,400,840	-	-	-	-	-	30,400,840
Property Tax Rev-Delinquent & P&I	100,000	-	-	-	-	-	100,000
Investment Earnings-HCDE	1,000,000	-	-	-	-	-	1,000,000
Other Local Revenues	141,000	-	-	-	-	-	141,000
Local Grants	-	6,725,413	-	-	-	-	6,725,413
Indirect Cost - Local Grants	1,827	-	-	-	-	-	-
Total Local Revenues:	59,315,722	6,725,413	-	-	-	6,896,619	72,937,754
Chioce Partners	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	450,000	-	450,000
Total Inter-Departmental Revenues:	-	-	-	-	7,155,121	-	7,155,121
State TEA Employee Portion Health Ins	248,000	-	-	-	-	-	248,000
State TRS On Behalf Payments	3,300,000	-	-	-	-	-	3,300,000
State Grants	-	-	-	-	-	-	-
State-Indirect Costs	-	-	-	-	-	-	-
Total State Revenues:	3,748,000	-	-	-	-	-	3,748,000
Federal Grants	-	30,696,436	-	-	-	-	30,696,436
Indirect Cost-Federal Grants	1,614,098	-	-	-	-	-	1,614,098
Total Federal Revenues:	1,614,098	30,696,436	-	-	-	-	32,310,534
Total Revenues:	64,677,820	37,421,849	-	-	7,155,121	6,896,619	116,151,409
Other Financing Sources							
Transfers In-							
Fund 711-Choice Partners	4,494,669	-	-	-	-	-	4,494,669
Fund 697- Capital Projects	-	-	-	-	-	-	-
Fund 288-CASE After School Partnership	-	550,787	-	-	-	-	550,787
Fund 205-Head Start	-	500,000	-	-	-	-	500,000
Fund 498-Star Re-Imagined	-	-	-	-	-	-	-
Fund 599-Debt Service Payment (PFC)	-	-	3,349,975	-	-	-	3,349,975
Fund 599-Debt Service Payment (QZAB)	-	-	-	-	-	-	-
Total Transfers In	4,494,669	1,050,787	3,349,975	-	-	-	8,895,431
Bond Issuance-Fund 697 Capital Project	-	-	-	24,000,000	-	-	24,000,000
Total Other Sources:	4,494,669	1,050,787	3,349,975	24,000,000	-	-	32,895,431
Total Revenues & Other Sources:	69,172,489	38,472,636	3,349,975	24,000,000	7,155,121	6,896,619	149,046,840
EXPENDITURES & OTHER USES							
Expenditures by Function							
11 - Instruction	16,627,603	10,179,411	-	482,241	-	-	27,289,255
13 - Staff Development	2,796,562	542,800	-	-	-	-	3,339,362
21 - Instructional Leadership	16,566,637	5,844,173	-	-	-	-	22,410,810
23 - School Leadership	1,798,212	0	-	-	-	-	1,798,212
31 - Guidance & Counseling	1,806,063	7,273	-	-	-	-	1,813,336
32 - Social Work	-	-	-	-	-	-	-
33 - Health Services	381,363	3,267,000	-	-	-	-	3,648,363
34 - Student Transportation	61,690	-	-	-	-	-	-
35 - Food Services	84,301	-	-	-	-	-	84,301
41 - General Administration	16,048,729	100,000	-	-	450,000	1,847,379	18,446,108
51 - Plant Maintenance	6,791,652	-	-	-	6,243,783	68,337	13,103,772
52 - Security & Monitoring	578,200	-	-	-	461,338	550	1,040,088
53 - Data Processing	4,241,563	-	-	-	-	-	4,241,563
61 - Community Services	619,061	1,491,948	-	-	-	-	2,111,009
62 - School District Admin Support Svcs	1,471,853	-	-	-	-	6,480,353	7,952,206
71 - Debt Service	-	-	3,849,975	-	-	-	3,849,975
81 - Acquisition & Construction	-	3,486,150	-	37,190,835	-	-	40,676,985
93 - Payments to Member Districts	-	1,500,000	-	-	-	-	-
99 - Other Government Charges	-	12,053,881	-	-	-	-	12,053,881
Total Expenditures & Other Uses:	69,873,489	38,472,636	3,849,975	37,673,076	7,155,121	8,396,619	163,859,226
Expenditures from Fund Balance:	(701,000)	-	(500,000)	(13,673,076)	-	(1,500,000)	(16,374,076)
Projected Fund Balance Beginning:	21,185,399	-	500,756	13,673,076	1,358,526	1,500,000	38,217,757
Projected Fund Balance Ending:	\$ 20,484,399	\$ -	\$ 756	\$ -	\$ 1,358,526	\$ -	\$ 21,843,681

Harris County Department of Education
Combined Statement of Revenues by Source, Expenditures by Division - All Funds
For The Fiscal Year Ended August 31, 2024

	Governmental Funds				Proprietary Funds		
	General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Funds	Total
EST. REVENUES & OTHER Sources							
Revenues							
Customer Fees & Charges	\$ 27,672,055	\$ -	\$ -	\$ -	\$ -	\$ 6,896,619	\$ 34,568,674
Property Tax Rev-Current	30,400,840	-	-	-	-	-	30,400,840
Property Tax Rev-Delinquent & P&I	100,000	-	-	-	-	-	100,000
Investment Earnings-HCDE	1,000,000	-	-	-	-	-	1,000,000
Other Local Revenues	141,000	-	-	-	-	-	141,000
Local Grants	-	6,725,413	-	-	-	-	6,725,413
Indirect Cost - Local Grants	1,827						
Total Local Revenues:	59,315,722	6,725,413	-	-	-	6,896,619	72,937,754
Facility Support Services	-	-	-	-	6,705,121	-	6,705,121
Workers Compensation	-	-	-	-	450,000	-	450,000
Total Inter-Departmental Revenues:	-	-	-	-	7,155,121	-	7,155,121
State TEA Supplemental Compensation	200,000	-	-	-	-	-	200,000
State TEA Employee Portion Health Ins	248,000	-	-	-	-	-	248,000
State TRS On Behalf Payments	3,300,000	-	-	-	-	-	3,300,000
State Grants	-	-	-	-	-	-	-
State-Indirect Costs	-	-	-	-	-	-	-
Total State Revenues:	3,748,000	-	-	-	-	-	3,748,000
Federal Grants	-	30,696,436	-	-	-	-	30,696,436
Indirect Cost - Federal Grants	1,614,098	-	-	-	-	-	1,614,098
Total Federal Revenues:	1,614,098	30,696,436	-	-	-	-	32,310,534
Total Revenues:	64,677,820	37,421,849	-	-	7,155,121	6,896,619	116,151,409
Other Financing Sources							
Transfers In-							
Fund 711 - Choice Partners	4,494,669	-	-	-	-	-	4,494,669
Fund 697- Capital Projects	-	-	-	-	-	-	-
Fund 288 - CASE After School Partnership	-	550,787	-	-	-	-	550,787
Fund 205 - Head Start	-	500,000	-	-	-	-	500,000
Fund 498 - Star Re-Imagine	-	-	-	-	-	-	-
Fund 599 - Debt Service Payment (PFC)	-	-	3,349,975	-	-	-	3,349,975
Fund 599 - Debt Service Payment (QZAB)	-	-	-	-	-	-	-
Total Transfers In	4,494,669	1,050,787	3,349,975	-	-	-	8,895,431
Bond Issuance-Fund 697 Capital Project	-	-	-	24,000,000	-	-	24,000,000
Total Other Sources:	4,494,669	1,050,787	3,349,975	24,000,000	-	-	32,895,431
Total Revenues & Other Sources:	69,172,489	38,472,636	3,349,975	24,000,000	7,155,121	6,896,619	149,046,840
EXPENDITURES & OTHER USES							
Expenditures							
Board of Trustees	210,130	-	-	-	-	-	210,130
Superintendent's Office	734,108	-	-	-	-	-	734,108
Assistant Supt Education & Enrichment	345,199	-	-	-	-	-	345,199
Center for Safe & Secure Schools	1,106,363	-	-	-	-	-	1,106,363
Adult Ed. Local & (Funds 223, 230, 234, & 381)	529,546	4,586,108	-	-	-	-	5,115,654
Center for Grant Development	723,272	-	-	-	-	-	723,272
Research & Evaluation	602,215	-	-	-	-	-	602,215
Center For Educator Success	2,674,464	97,800	-	-	-	-	2,772,264

Harris County Department of Education
Combined Statement of Revenues by Source, Expenditures by Division - All Funds
For The Fiscal Year Ended August 31, 2024

	Governmental Funds				Proprietary Funds		Total
	General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Funds	
EXPENDITURES & OTHER USES							
Chief of Staff	328,763	-	-	-	-	-	328,763
Education Foundation	200,000	-	-	-	-	-	200,000
Community Development	149,292	-	-	-	-	-	149,292
CASE Local	912,527	8,392,357	-	-	-	-	9,304,884
Business Services	2,225,235	-	-	-	-	-	2,225,235
Department Wide	4,306,796	-	-	-	-	-	4,306,796
Retirement Leave Benefits	200,000	-	-	-	-	-	200,000
State TEA On Behalf Payments	3,300,000	-	-	-	-	-	3,300,000
State TEA Employee Health Insurance	248,000	-	-	-	-	-	248,000
Purchasing Support	919,709	-	-	-	-	-	919,709
Workers Compensation (Fund 753)	-	-	-	-	450,000	-	450,000
Debt Services (Fund 599)	-	-	3,849,975	-	-	-	3,849,975
Chief Information Officer	240,357	-	-	-	-	-	240,357
Technology Services	4,292,248	-	-	-	-	-	4,292,248
Asset Replacement Schedule	-	-	-	-	-	-	-
Client Engagement	750,064	-	-	-	-	-	750,064
Communication	1,316,158	-	-	-	-	-	1,316,158
Human Resources	1,420,041	-	-	-	-	-	1,420,041
Assistant Supt Academic Support	371,922	-	-	-	-	-	371,922
Therapy Services	15,395,885	-	-	-	-	-	15,395,885
Head Start	8,000	-	-	-	-	-	8,000
Head Start Grant	-	25,396,371	-	-	-	-	25,396,371
Special Schools & Services-							
Special Schools Administration	971,271	-	-	-	-	-	971,271
Academic & Behavior School-East	6,415,063	-	-	-	-	-	6,415,063
Academic & Behavior School-West	5,836,483	-	-	-	-	-	5,836,483
Fortis Academy	1,661,066	-	-	-	-	-	1,661,066
Highpoint East School	4,588,995	-	-	-	-	-	4,588,995
Facilities Support Services							
Facilities-Construction Services	251,680	-	-	17,500,000	-	-	17,751,680
Records Management Services	2,237,875	-	-	-	-	-	2,237,875
Facilities - Choice Partners	-	-	-	-	-	3,901,950	3,901,950
Facilities - Operations	-	-	-	17,994,511	-	-	17,994,511
Facilities and Asset Replacement Schedule	-	-	-	-	-	-	-
Facilities - Local Construction	-	-	-	2,178,565	-	-	2,178,565
Facilities - Internal Service (Fund 799)	-	-	-	-	6,705,121	-	6,705,121
Total Expenditures:	65,472,727	38,472,636	3,849,975	37,673,076	7,155,121	3,901,950	156,525,485
Other Uses							
Transfers Out-							
Fund 199-General Fund	-	-	-	-	-	4,494,669	4,494,669
Fund 288-CASE	550,787	-	-	-	-	-	550,787
Fund 205-Head Start	500,000	-	-	-	-	-	500,000
Fund 599-Debt Service-PFC	3,349,975	-	-	-	-	-	3,349,975
Facilities-Local Construction	-	-	-	-	-	-	-
Fund 697-Capital Projects	-	-	-	-	-	-	-
Total Other Uses:	4,400,762	-	-	-	-	4,494,669	8,895,431
Total Expenditures & Other Uses:	69,873,489	38,472,636	3,849,975	37,673,076	7,155,121	8,396,619	165,420,916
Expenditures from Fund Balance:	(701,000)	-	(500,000)	(13,673,076)	-	(1,500,000)	(16,374,076)
Projected Fund Balance Beginning:	21,185,399	-	\$500,756	13,673,076	1,358,526	1,500,000	38,217,757
Projected Fund Balance Ending:	\$ 20,484,399	\$ -	\$ 756	\$ -	\$ 1,358,526	\$ -	\$ 21,843,681

Harris County Department of Education
Combined Summary of Fund Balances - All Funds
For The Fiscal Year Ended August 31, 2024

Fund	Fund Description	Beginning Fund Balance	Estimated Revenues	Appropriations	Transfers (Out) / In	Ending Fund Balance
General Fund:						
199	General Operating Fund	\$ 21,185,399	\$ 64,677,820	\$ 65,472,727	\$ 93,907	\$ 20,484,399
	Total General Fund	21,185,399	64,677,820	65,472,727	93,907	20,484,399
Special Revenue Funds:						
200 - 499		-	37,421,849	38,472,636	1,050,787	-
	Total Special Revenue Fund	-	37,421,849	38,472,636	1,050,787	-
Debt Service Funds:						
599	Debt Service Fund	500,756	-	3,849,975	3,349,975	756.00
	Total Debt Service Fund	500,756	-	3,849,975	3,349,975	-
Enterprise Fund:						
711	Choice Partners	1,500,000	6,896,619	3,901,950	(4,494,669)	-
	Total Enterprise Fund	1,500,000	6,896,619	3,901,950	(4,494,669)	-
Capital Project						
697	AB West - Construction	13,673,076	24,000,000	37,673,076	-	-
	Total Debt Service Fund	13,673,076	24,000,000	37,673,076	-	-
Internal Service Funds:						
753	Workers Compensation Fund	1,358,526	450,000	450,000	-	1,358,526
799	Facilities Fund	-	6,705,121	6,705,121	-	-
	Total Internal Service Fund	1,358,526	7,155,121	7,155,121	-	1,358,526
	Total	38,217,757	140,151,409	156,525,485	-	21,843,681
	Transfers In and Out		8,895,431	8,895,431	-	-
	Total with Transfers In/Out:	38,217,757	149,046,840	165,420,916	-	21,843,681
	Unassigned Fund Balance	18,738,280	-	391,228		18,347,052
	Non-Spendable Fund Balance	219,796	-	94,796	-	125,000
	Restricted Fund Balance	13,673,076	24,000,000	37,673,076	-	-
	Committed Fund Balance	2,014,976	-	664,976	-	1,350,000
	Assigned Fund Balance	3,571,629	-	1,550,000	-	2,021,629
	Ending Fund Balance	\$ 38,217,757	\$ 24,000,000	\$ 40,374,076	\$ -	\$ 21,843,681

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, 2024 – Projected

	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Internal Services Funds	Enterprise Funds	Total
Non-Spendable Fund Balance	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Restricted Fund Balance	-	-	-	-	-	-	-
Committed Fund Balance	1,350,000	-	-	-	-	-	1,350,000
Assigned Fund Balance	2,020,873	-	756	-	-	-	2,021,629
Unassigned Fund Balance	16,988,526	-	-	-	1,358,526	-	18,347,052
Ending Fund Balance	\$ 20,484,399	\$ -	\$ 756	\$ -	\$ 1,358,526	\$ -	\$ 21,843,681

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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Adopted
Total Appropriations	88,797,480	\$94,948,308	\$93,341,185	100,890,371	\$116,416,353	\$127,174,504	\$131,671,079	165,420,916
Inter-Division Cost (Facilities Support)	4,579,528	4,870,172	4,803,716	4,829,039	5,603,310	5,697,952	5,873,700	6,705,121
Transfers Between Funds	11,291,141	8,573,482	10,190,219	9,265,896	18,951,131	12,328,547	11,652,352	8,895,431
Capital Outlay & One-time Fund Balance Use	1,779,866	2,079,977	1,318,350	15,510,736	11,065,429	20,135,986	25,177,575	41,193,984
Operating Expenditures	71,146,945	79,424,677	77,028,900	71,284,700	80,796,483	89,012,020	88,967,451	108,626,380
Unassigned Fund Balance	18,431,542	19,722,162	23,392,005	19,961,720	19,680,148	20,280,675	18,738,280	18,347,052
Percentage of Ending Fund Balance to Operating Expenditures	26%	25%	30%	28%	24%	23%	21%	17%
Months of Operations in Fund Balance	3.11	2.98	3.64	3.36	2.92	2.73	2.53	2.03

GENERAL FUND

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

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

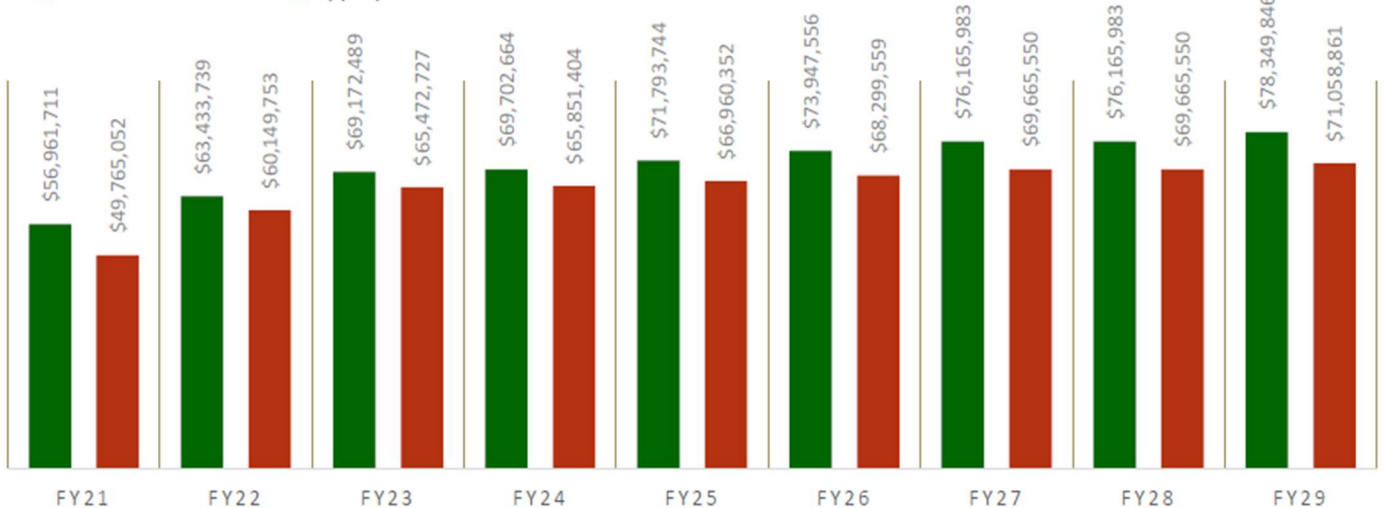
General Operating Fund (199) is the department's primary fund and is used to account for all financial transactions.

Harris County Department of Education FY24 General Fund Proposed Budget Overview

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Adopted	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Beginning Fund Balance	\$ 32,614,360	\$ 32,835,461	\$ 26,083,926	\$ 25,919,065	\$ 21,185,400	\$ 20,484,400	\$ 19,789,898	\$ 20,096,542	\$ 21,223,348	\$ 23,193,431
Estimated Revenue	54,663,765	56,961,711	56,864,279	63,433,739	69,172,489	69,702,664	71,793,744	73,947,556	76,165,983	78,349,846
Appropriations	48,169,777	49,765,052	51,231,239	60,149,753	65,472,727	65,851,404	66,960,352	68,299,559	69,665,550	71,058,861
Total Other Uses	(6,272,887)	(13,948,194)	(5,797,905)	(8,017,651)	(4,400,762)	(4,545,762)	(4,526,748)	(4,521,191)	(4,530,350)	(4,528,350)
Net Change in Fund Balance	221,101	(6,751,535)	(164,865)	(4,733,665)	(701,000)	(694,502)	306,644	1,126,806	1,970,083	2,762,635
Ending Fund Balance	\$ 32,835,461	\$ 26,083,926	\$ 25,919,065	\$ 21,185,400	\$ 20,484,400	\$ 19,789,898	\$ 20,096,542	\$ 21,223,348	\$ 23,193,431	\$ 25,956,066

GENERAL FUND PROJECTED REVENUES AND APPROPRIATIONS FY21 TO FY29

■ Estimated Revenue ■ Appropriations



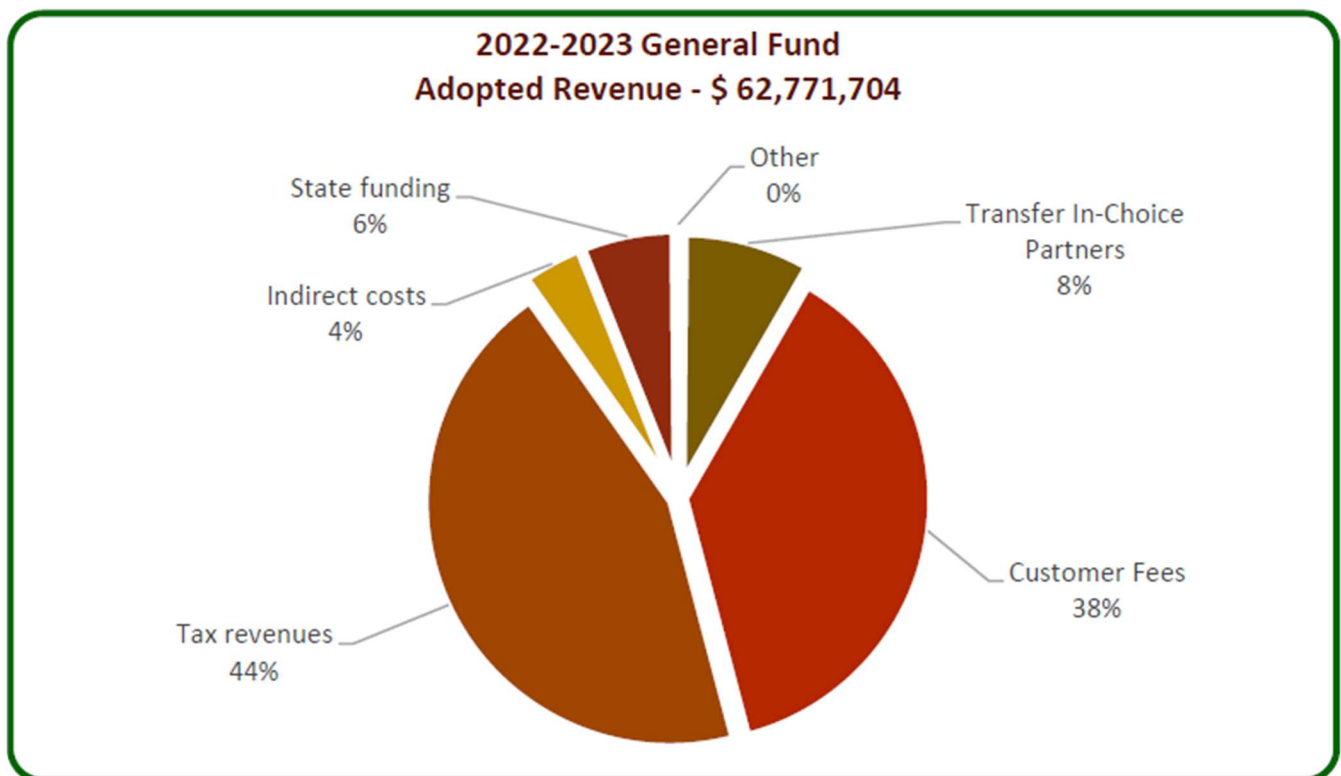
HCDE Goals

- 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

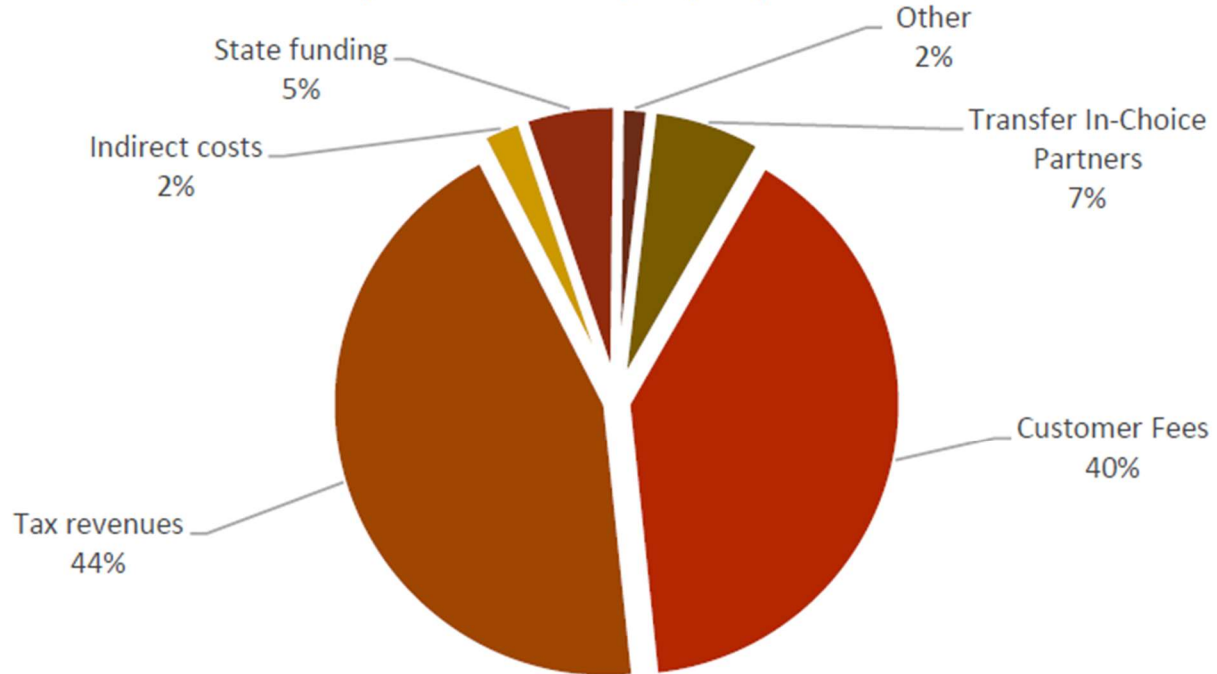
Harris County Department of Education FY24 General Fund Proposed Budget Overview Estimated Revenues (In Flows)

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

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



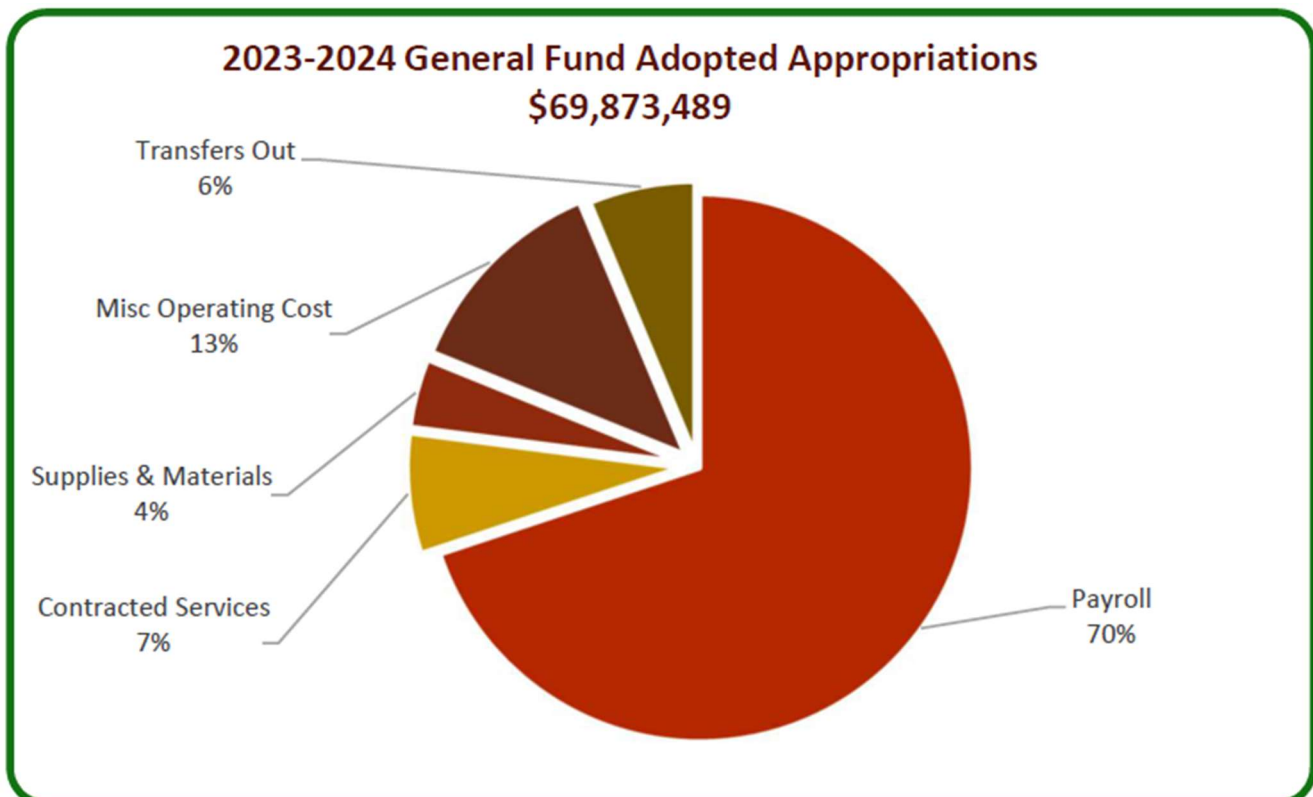
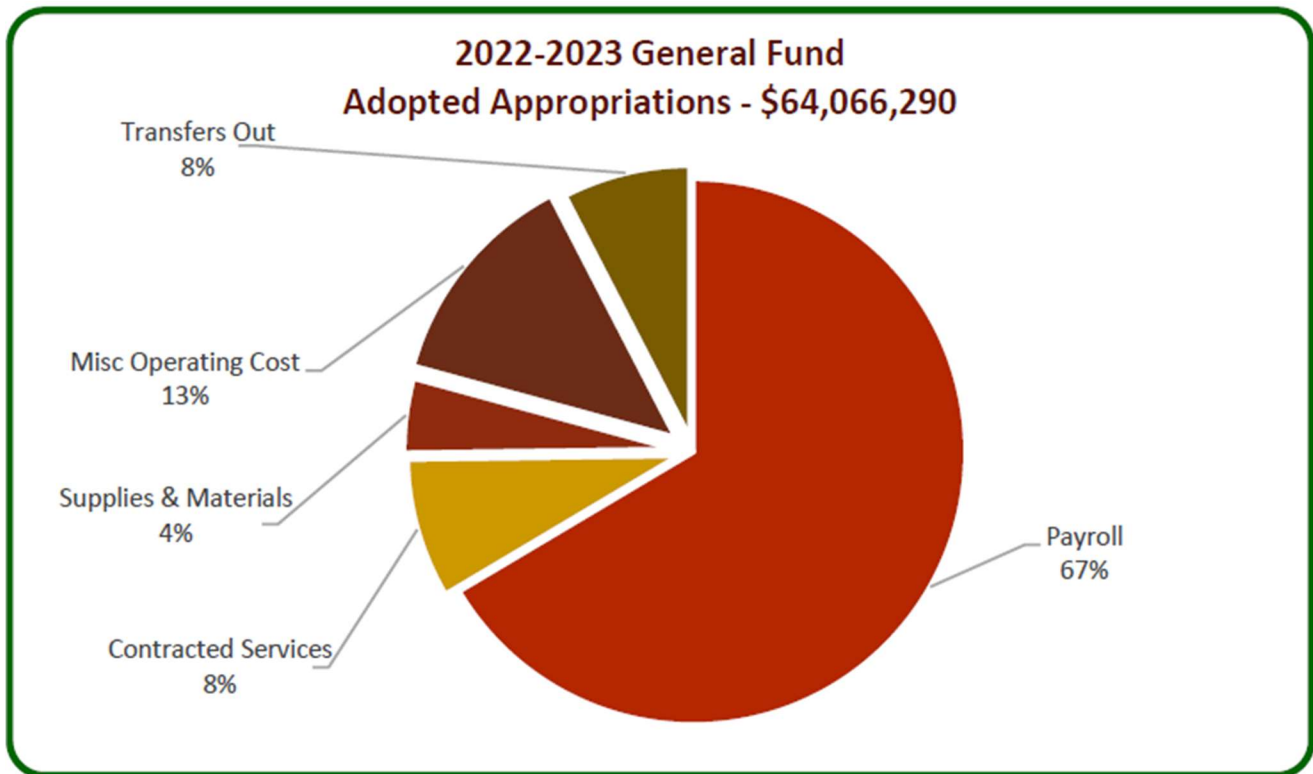
**2023-2024 General Fund
Adopted Revenue - \$ 69,172,489**



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

Object Code	Adopted Budget 2022-2023	Amended Budget 2022-2023	Adopted Budget 2023-2024	Percent Change
Payroll	\$ 42,587,906	\$ 43,192,081	\$ 48,849,301	13%
Contracted Services	5,326,283	5,129,181	4,975,952	-3%
Supplies & Materials	2,839,811	3,044,123	2,842,271	-7%
Misc Operating Cost	8,447,403	8,754,310	8,782,245	0%
Capital Outlay	-	30,058	22,958	-24%
Transfers Out	4,864,887	8,017,651	4,400,762	-45%
Total Appropriations	\$ 64,066,290	\$ 68,167,404	\$ 69,873,489	3%

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



Harris County Department of Education
Schedule of Revenues, Expenditures, and Changes in Fund Balance - General Fund
For the Fiscal Year August 31, 2024

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Adopted	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenues											
Customer Fees/Charges	\$ 21,471,538	\$ 20,500,077	\$ 20,489,233	\$ 24,116,757	27,672,055	\$ 28,502,217	\$ 29,357,283	\$ 30,238,002	\$ 31,145,142	\$ 32,079,496	\$ 32,079,496
Property Tax Revenue-Current	23,642,988	24,866,856	25,253,823	27,658,745	30,400,840	31,312,865	32,252,251	33,219,819	34,216,413	35,242,906	35,242,906
Tax Revenue-Del, P&I, HCTO Fees	64,517	219,384	116,036	165,000	100,000	103,000	106,090	109,273	112,551	115,927	115,927
Investment Earnings	370,033	16,824	168,696	105,540	1,000,000	1,030,000	1,060,900	1,092,727	1,125,509	1,159,274	1,159,274
Indirect Cost from Local Grants	7,730	4,737	727	727	1,827	1,882	1,938	1,996	2,056	2,118	2,118
Other Local Revenues	5,827	1,120,761	167,958	192,000	141,000	145,230	149,587	154,075	158,697	163,458	163,458
State TEA Supplemental Compensation	181,043	174,834	174,834	200,000	200,000	206,000	212,180	218,545	225,102	231,855	231,855
State TEA Employee Portion Health Ins	-	354,966	354,966	248,000	248,000	255,440	263,103	270,996	279,126	287,500	287,500
State TRS On Behalf Matching	3,403,771	2,815,070	3,019,944	3,250,000	3,300,000	3,399,000	3,500,970	3,605,999	3,714,179	3,825,604	3,825,604
Indirect Costs from State Grants	-	-	-	-	-	-	-	-	-	-	-
Indirect Cost from Federal Grants	2,025,895	2,059,264	2,089,412	2,348,098	1,614,098	1,662,521	1,712,397	1,763,768	1,816,682	1,871,182	1,871,182
Total Revenues	51,173,342	52,132,773	51,835,629	58,284,867	64,677,820	66,618,155	68,616,699	70,675,200	72,795,456	74,979,320	74,979,320
Expenditures											
Board of Trustees	164,109	162,519	203,356	207,115	210,130	214,333	218,619	222,992	227,451	232,000	236,641
Superintendent's Office	558,927	622,805	655,534	710,818	734,108	748,790	763,766	779,041	794,622	810,515	826,725
Assistant Supt Education & Enrichment	248,001	292,916	307,577	335,469	345,199	352,103	359,145	366,328	373,654	381,128	388,750
Center for Safe & Secure Schools	663,198	546,610	547,363	966,161	1,106,363	1,128,490	1,151,060	1,174,081	1,197,563	1,221,514	1,245,944
Adult Ed. Local & (Funds 223, 230, 234, & 381)	158,880	194,999	187,358	88,486	529,546	540,137	550,940	561,958	573,198	584,662	596,355
Internal Grant Services	577,153	584,081	535,226	634,830	723,272	737,737	752,492	767,542	782,893	798,551	814,522
Research & Evaluation	605,729	582,976	582,976	681,489	602,215	614,259	626,544	639,075	651,857	664,894	678,192
Center For Educator Success	2,313,834	1,944,208	1,839,960	2,633,730	2,674,464	2,727,953	2,782,512	2,838,163	2,894,926	2,952,824	3,011,881
Chief of Staff	273,568	280,940	276,167	320,650	328,763	335,338	342,045	348,886	355,864	362,981	370,241
Education Foundation	500,600	210,543	508,374	600,000	200,000	204,000	-	-	-	-	-
Community Engagement	-	-	-	120,000	149,292	152,278	155,323	158,430	161,598	164,830	168,127
CASE Local	759,894	628,372	715,778	778,964	912,527	930,778	949,393	968,381	987,749	1,007,504	1,007,504
Business Support Services	1,972,397	1,977,237	1,877,350	2,003,734	2,225,235	2,269,740	2,315,134	2,361,437	2,408,666	2,456,839	2,456,839
Center for School Governance &											
Department Wide	3,876,024	5,491,474	5,078,175	4,396,284	4,306,796	4,392,932	4,480,791	4,570,406	4,661,814	4,755,051	4,755,051
Retirement Leave Benefits	231,057	333,844	542,606	150,000	200,000	204,000	208,080	212,242	216,486	220,816	220,816
State TEA Supplemental	-	-	-	-	-	-	-	-	-	-	-
State TRS On Behalf	3,036,199	2,815,070	3,019,944	3,250,000	3,300,000	3,366,000	3,433,320	3,501,986	3,572,026	3,643,467	3,643,467
State TEA Employee Portion	-	-	-	-	248,000	252,960	258,019	263,180	268,443	273,812	273,812
Procurement Services	569,876	573,016	674,840	840,294	919,709	938,103	956,865	976,003	995,523	1,015,433	1,015,433
QZAB & Maintenance Notes	-	-	-	-	-	-	-	-	-	-	-

Harris County Department of Education
Schedule of Revenues, Expenditures, and Changes in Fund Balance - General Fund
For the Fiscal Year August 31, 2024

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Adopted	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures (Continued)											
Chief Communications Officer	188,352	190,454	199,843	233,840	240,357	245,164	250,067	255,069	260,170	265,374	265,374
Technology Support Svs	3,363,711	3,495,579	3,704,925	4,048,815	4,292,248	4,378,093	4,465,655	4,554,968	4,646,067	4,738,989	4,738,989
Asset Replacement Schedule	92,444	-	-	-	-	-	-	-	-	-	-
Client Engagement	428,762	441,113	557,474	696,960	750,064	765,065	780,367	795,974	811,893	828,131	828,131
Communication	824,796	903,620	858,665	1,216,193	1,316,158	1,342,481	1,369,331	1,396,717	1,424,652	1,453,145	1,453,145
Human Resources	1,088,713	1,070,532	1,175,005	1,343,901	1,420,041	1,448,442	1,477,411	1,506,959	1,537,098	1,567,840	1,567,840
Asst Supt for Academic	299,898	302,619	320,929	358,370	371,922	379,360	386,948	394,687	402,580	410,632	410,632
School Based Therapy Svs	11,119,164	11,317,449	11,463,589	14,389,098	15,395,885	15,703,803	16,017,879	16,338,236	16,665,001	16,998,301	16,998,301
Headstart	2,221	5,918	1,181	8,000	8,000	8,160	8,323	8,490	8,659	8,833	8,833
Special Schools & Services-											
Special Schools Admin	772,162	763,860	921,933	911,967	971,271	990,696	1,010,510	1,030,721	1,051,335	1,072,362	1,072,362
Academic and Behavior East	3,792,210	3,870,999	3,912,742	5,242,144	6,415,063	6,543,364	6,674,232	6,807,716	6,943,870	7,082,748	7,082,748
Academic and Behavior West	3,471,228	3,907,992	3,886,325	4,907,782	5,836,483	5,953,213	6,072,277	6,193,722	6,317,597	6,443,949	6,443,949
Fortis Academy	1,109,482	1,073,184	1,217,636	1,602,212	1,661,066	1,694,287	1,728,173	1,762,737	1,797,991	1,833,951	1,833,951
Highpoint East School	3,121,637	3,140,923	3,339,508	4,137,154	4,588,995	4,680,775	4,774,390	4,869,878	4,967,276	5,066,621	5,066,621
Facilities Support Services-											
Construction Services	166,605	163,536	164,603	196,007	251,680	256,714	261,848	267,085	272,427	277,875	277,875
Records Management	1,818,946	1,875,662	1,954,297	2,139,286	2,237,875	2,282,633	2,328,285	2,374,851	2,422,348	2,470,795	2,470,795
Local Construction	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	48,169,777	49,765,052	51,231,239	60,149,753	65,472,727	65,851,404	66,960,352	68,299,559	69,665,550	71,058,861	71,222,339
Excess (Deficiency) of Revenues											
Over/(Under) Expen	3,003,565	2,367,721	604,390	(1,864,886)	(794,907)	766,751	1,656,347	2,375,641	3,129,906	3,920,459	3,756,981
Other Financing Sources											
Transfers In-											
Choice	3,490,423	4,828,938	5,028,650	5,148,872	4,494,669	3,084,509	3,177,044	3,272,356	3,370,526	3,370,526	3,471,642
Transfers Out-											
Fund 288, CASE	(421,064)	(550,787)	(520,241)	(550,787)	(550,787)	(550,787)	(550,787)	(550,787)	(550,787)	(550,787)	(550,787)
Fund 472, Star Reimagined	-	(436,784)	(136,115)	-	-	-	-	-	-	-	-
Fund 693, Covid 19			(300,000)	-							
Fund 205, Head Start	(860,298)	(682,485)	(178,335)	(921,664)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Fund 599, PFC Lease	(2,466,182)	(6,048,827)	(2,405,785)	(2,959,100)	(3,349,975)	(2,994,975)	(2,975,961)	(2,970,404)	(2,979,563)	(2,977,563)	(2,971,563)
Fund 599, QZAB Payment	(451,431)	(451,429)	(451,429)	-	-	-	-	-	-	-	-
Facilities		(37,882)									
Fund 642 ,Capital project	(2,073,912)	(5,740,000)	(1,806,000)	(3,586,100)	-	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Total Other Financing Sources (Uses)	(2,782,464)	(9,119,256)	(769,255)	(2,868,779)	93,907	(1,461,252)	(1,349,703)	(1,248,835)	(1,159,823)	(1,157,823)	(1,050,707)
Net Change in Fund Bal	221,101	(6,751,535)	(164,865)	(4,733,665)	(701,000)	(694,502)	306,644	1,126,806	1,970,083	2,762,635	2,706,273
Fund Balance - Initial	32,614,360	32,835,461	26,083,926	25,919,065	21,185,400	20,484,400	19,789,898	20,096,542	21,223,348	21,223,348	23,193,431
Ending Fund Balance	\$ 32,835,461	\$ 26,083,926	\$ 25,919,065	\$ 21,185,400	\$ 20,484,400	\$ 19,789,898	\$ 20,096,542	\$ 21,223,348	\$ 23,193,431	\$ 23,985,984	\$ 25,899,704

Harris County Department of Education
Statement of Revenues & Expenditures by Object - All General Funds (100-199)
For the Fiscal Year August 31, 2024

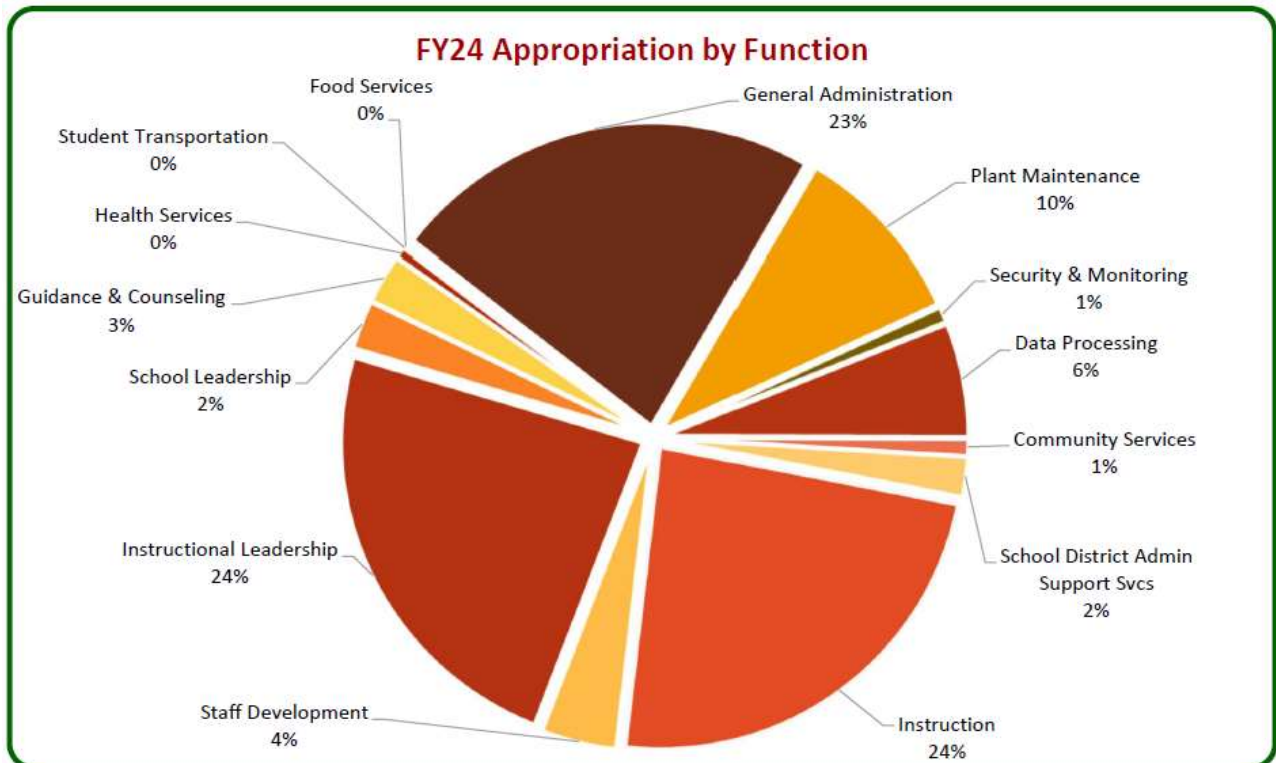
	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Adopted	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Revenues											
Customer Fees/Charges	\$ 21,404,878	\$ 21,471,538	\$ 20,500,077	\$ 20,489,233	\$ 24,116,757	\$ 27,672,055	\$ 28,502,217	\$ 29,357,283	\$ 30,238,002	\$ 31,145,142	\$ 32,079,496
Property Tax Revenue-Current	23,057,385	23,642,988	24,866,856	25,253,823	27,658,745	30,400,840	31,312,865	32,252,251	33,219,819	34,216,413	35,242,906
Tax Revenue-Del, P&I, HCTO Fees	(5,500)	64,517	219,384	116,036	165,000	100,000	103,000	106,090	109,273	112,551	115,927
Investment Earnings	870,748	370,033	16,824	168,696	105,540	1,000,000	1,030,000	1,060,900	1,092,727	1,125,509	1,159,274
Indirect Cost from Local Grants	25,629	7,730	4,737	727	727	1,827	1,882	1,938	1,996	2,056	2,118
Other Local Revenues	101,988	5,827	1,120,761	167,957	192,000	141,000	145,230	149,587	154,075	158,697	163,458
Total Local Sources:	45,455,128	45,562,633	46,728,639	46,196,472	52,238,769	59,315,722	61,095,194	62,928,049	64,815,891	66,760,368	68,763,179
State TEA Supplemental Compensation	257,561	181,043	174,834	174,834	200,000	200,000	206,000	212,180	218,545	225,102	231,855
State TEA Employee Portion Health Ins	522,927	-	354,966	354,965	248,000	248,000	255,440	263,103	270,996	279,126	287,500
State TRS On Behalf Matching	2,508,669	3,403,771	2,815,070	3,019,944	3,250,000	3,300,000	3,399,000	3,500,970	3,605,999	3,714,179	3,825,604
Total State Sources:	3,289,157	3,584,814	3,344,870	3,549,743	3,698,000	3,748,000	3,860,440	3,976,253	4,095,541	4,218,407	4,344,959
Indirect Cost from Federal Grants	1,690,610	2,025,895	2,059,264	\$ 2,089,412	\$ 2,348,098	1,614,098	1,662,521	1,712,397	1,763,768	1,816,682	1,871,182
Total Federal Sources:	1,690,610	2,025,895	2,059,264	2,089,412	2,348,098	1,614,098	1,662,521	1,712,397	1,763,768	1,816,682	1,871,182
Transfer In-Choice Partners	5,805,811	3,490,423	4,828,938	\$ 5,028,650	\$ 5,148,872	4,494,669	4,629,509	4,768,394	4,911,446	5,058,790	5,210,553
Total Other Financing Sources:	5,805,811	3,490,423	4,828,938	5,028,650	5,148,872	4,494,669	4,629,509	4,768,394	4,911,446	5,058,790	5,210,553
Total Revenues:	56,240,706	54,663,765	56,961,711	56,864,277	63,433,739	69,172,489	71,247,664	73,385,094	75,586,646	77,854,246	80,189,873
Expenditures											
Expenditures by Object											
6100 - Payroll Costs	34,080,124	34,969,532	36,383,399	36,934,883	43,192,081	48,849,301	49,826,287	50,822,813	51,839,269	52,876,054	53,933,575
6200 - Contracted Services	3,940,560	4,138,265	4,373,916	5,111,299	5,129,181	4,975,952	5,075,471	5,176,980	5,280,520	5,386,130	5,493,853
6300 - Supplies and Materials	2,105,280	1,971,620	1,983,253	2,330,327	3,044,123	2,842,271	2,899,116	2,957,099	3,016,241	3,076,566	3,138,097
6400 - Misc. Operating Costs	6,215,889	5,522,692	7,003,411	6,846,993	8,754,310	8,782,245	8,957,890	9,137,048	9,319,789	9,506,184	9,696,308
6600 - Capital Outlay	867,513	135,550	21,073	7,722	30,058	22,958	23,417	23,886	24,363	24,850	25,347
8900 - Transfers Out	5,829,097	6,272,885	13,948,194	5,797,909	8,017,651	4,400,762	4,488,777	4,578,553	4,670,124	4,763,526	4,858,797
Total Expenditures:	53,038,463	53,010,545	63,713,246	57,029,133	68,167,404	69,873,489	71,270,959	72,696,378	74,150,306	75,633,312	77,145,978
Net Change in Fund Balance	3,202,243	1,653,220	(6,751,535)	(164,856)	(4,733,665)	(701,000)	(23,295)	688,716	1,436,341	2,220,934	3,043,895
Fund Balance-Beginning	29,412,165	32,614,408	34,267,628	27,516,097	27,351,232	22,617,567	21,916,567	21,893,272	22,581,987	24,018,328	26,239,262
Fund Balance, Ending	\$ 32,614,408	\$ 34,267,628	\$ 27,516,097	\$ 27,351,232	\$ 22,617,567	\$ 21,916,567	\$ 21,893,272	\$ 22,581,987	\$ 24,018,328	\$ 26,239,262	\$ 29,283,157

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 2024 Adopted Budget Compared to FY 2023 Amended Budget Expenditures by Function

Function Code	Function Description	FY 2024 Adopted Budget	FY 2023 Amended Budget	Difference
11	Instruction	\$ 16,627,603	\$ 15,428,136	1,199,467
13	Staff Development	2,796,562	2,771,867	24,695
21	Instructional Leadership	16,566,637	15,436,017	1,130,620
23	School Leadership	1,798,212	1,682,350	115,862
31	Guidance & Counseling	1,806,063	1,581,340	224,723
33	Health Services	381,363	406,678	(25,315)
34	Student Transportation	61,690	60,114	1,576
35	Food Services	84,301	41,516	42,785
41	General Administration	16,048,729	14,072,196	1,976,533
51	Plant Maintenance	6,791,652	6,129,813	661,839
52	Security & Monitoring	578,200	543,200	35,000
53	Data Processing	4,241,563	3,995,230	246,333
61	Community Services	619,061	1,061,117	(442,056)
62	School District Admin Support Svcs	1,471,853	1,371,730	100,123
71	Debt Service	-	-	-
81	Acquisition & Construction	-	3,586,100	(3,586,100)
99	Other Government Charges	-	-	-
Total Appropriations by Function:		\$ 69,873,489	\$ 68,167,404	1,706,085



The following table presents FY20 to FY22 actual historical data, amended budget for FY23, adopted budget FY24, 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, 2024

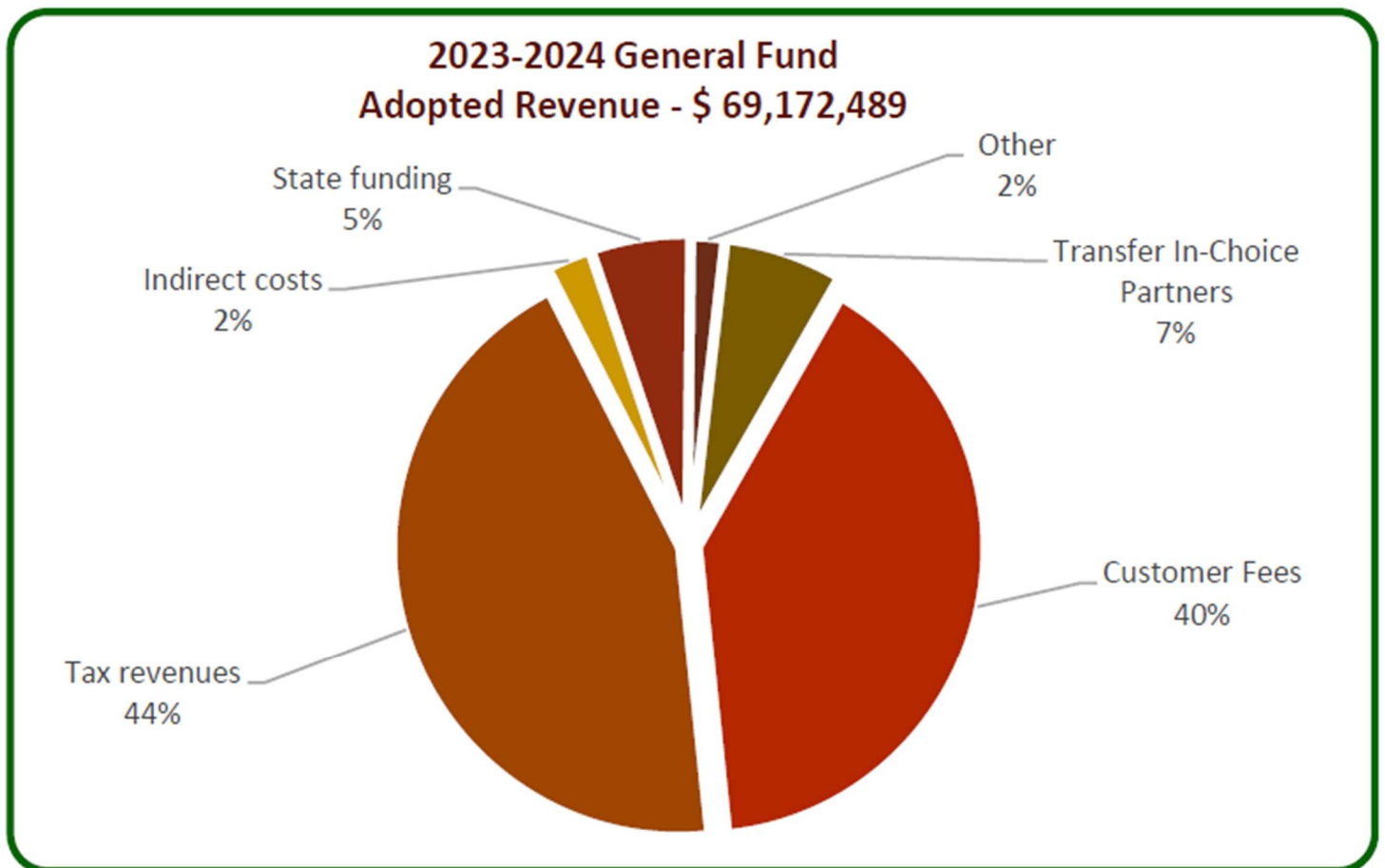
	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Adopted	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Revenues										
Local Sources	\$ 45,562,633	\$ 46,728,639	\$ 46,196,473	\$ 52,238,769	\$ 59,315,722	\$ 61,095,194	\$ 62,928,049	\$ 64,815,891	\$ 66,760,368	\$ 68,763,179
State Sources	3,584,814	3,344,870	3,549,744	3,698,000	3,748,000	\$ 3,860,440	\$ 3,976,253	\$ 4,095,541	\$ 4,218,407	\$ 4,344,959
Federal Sources	2,025,895	2,059,264	2,089,412	2,348,098	1,614,098	\$ 1,662,521	\$ 1,712,397	\$ 1,763,768	\$ 1,816,682	\$ 1,871,182
Total Revenues	\$ 51,173,342	\$ 52,132,773	\$ 51,835,629	\$ 58,284,867	\$ 64,677,820	\$ 66,618,155	\$ 68,616,699	\$ 70,675,200	\$ 72,795,456	\$ 74,979,320
Expenditures by Function										
Instruction	8,079,878	7,968,114	8,380,818	13,955,685	15,576,816	15,888,352	16,206,119	16,530,242	16,860,847	17,198,064
Staff Development	2,473,508	2,100,296	2,213,361	2,771,867	2,796,562	2,852,493	2,909,543	2,967,734	3,027,089	3,087,630
Instructional Leadership	12,912,788	13,142,802	13,356,889	15,436,017	16,566,637	16,897,970	17,235,929	17,580,648	17,932,261	18,290,906
School Leadership	1,532,073	1,634,587	1,695,574	1,682,350	1,798,212	1,834,176	1,870,860	1,908,277	1,946,442	1,985,371
Guidance & Counseling	1,149,213	1,208,338	1,202,221	1,581,340	1,806,063	1,842,184	1,879,028	1,916,609	1,954,941	1,994,039
Social Work	-	869	564	-	-	-	-	-	-	-
Health Services	306,001	327,458	255,540	406,678	381,363	388,990	396,770	404,705	412,800	421,056
Student Transportation	56,346	25,772	53,257	60,114	61,690	62,924	64,182	65,466	66,775	68,111
Food Service	31,305	38,462	24,457	41,516	84,301	85,987	87,707	89,461	91,250	93,075
General Administration	10,057,815	11,136,185	11,568,463	11,113,096	12,698,754	12,952,729	13,211,784	13,476,019	13,745,540	14,020,451
Plant Maintenance	5,305,044	6,259,171	5,963,449	6,129,813	6,791,652	6,927,485	7,066,035	7,207,355	7,351,503	7,498,533
Security & Monitoring	503,827	471,896	563,950	543,200	578,200	589,764	601,559	613,590	625,862	638,380
Data Processing	3,600,160	3,634,712	3,822,912	3,995,230	4,241,563	4,326,394	4,412,922	4,501,181	4,591,204	4,683,028
Community Services	818,787	427,659	711,770	1,061,117	619,061	631,442	644,071	656,952	670,092	683,493
School District Admin	1,153,964	1,205,023	1,279,723	1,371,730	1,471,853	1,501,290	1,531,316	1,561,942	1,593,181	1,625,045
Acquisition & Construction	13,876	2,804	26	-	-	-	-	-	-	-
Other Govt Charges	175,193	180,901	138,263	-	-	-	-	-	-	-
Total Expenditures	\$ 48,169,778	\$ 49,765,052	\$ 51,231,237	\$ 60,149,753	\$ 65,472,727	\$ 66,782,182	\$ 68,117,825	\$ 69,480,182	\$ 70,869,785	\$ 72,287,181
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	3,003,564	2,367,721	604,392	(1,864,886)	(794,907)	(164,027)	498,874	1,195,019	1,925,671	2,692,139
Other Financing Sources (Uses)										
Transfers In	3,490,423	4,828,938	5,028,650	5,148,872	4,494,669	\$ 4,629,509	\$ 4,768,394	\$ 4,911,446	\$ 5,058,790	\$ 5,210,553
Transfers Out	(6,272,885)	(13,948,194)	(5,797,909)	(8,017,651)	(4,400,762)	(4,488,777)	(4,578,553)	(4,670,124)	(4,763,526)	(4,858,797)
Total Other Financing Sources (Uses)	(2,782,462)	(9,119,256)	(769,259)	(2,868,779)	93,907	140,732	189,842	241,322	295,263	351,756
Net Change in Fund Bal	221,101	(6,751,535)	(164,867)	(4,733,665)	(701,000)	(23,295)	688,716	1,436,341	2,220,934	3,043,895
Fund Balance, Beginning	32,614,361	32,835,462	26,083,928	25,919,064	21,185,399	20,484,399	20,461,104	21,149,820	22,586,160	24,807,095
Fund Balance, Ending	\$ 32,835,462	\$ 26,083,928	\$ 25,919,064	\$ 21,185,399	\$ 20,484,399	\$ 20,461,104	\$ 21,149,820	\$ 22,586,160	\$ 24,807,095	\$ 27,850,990

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 \$58.1 million, or 84% of The Department's estimated General Operating Fund revenues, totaling \$69,172,489 for the 2023-2024 fiscal year.

Customer Fees/Charges

The Department has projected a 14.7% increase in customer fees (\$3,555,298) over the Amended Budget for FY2022-2023 (\$24,116,757), to \$27,672,055 for the Adopted Budget for FY2023-2024. 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 2023-2024. The projected property values increased by 5% per HCAD's estimate at 7/25/2023, 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

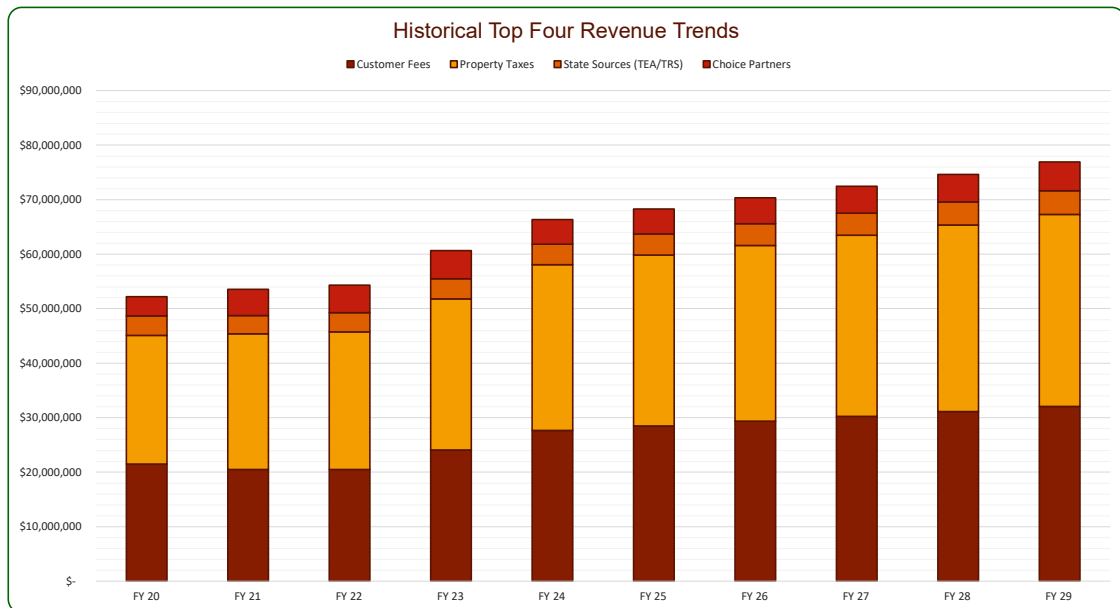
Statement of Revenues by Source Expenditures by Classification - General Fund (199)

For the Fiscal Year August 31, 2024

	2022-2023 Amended	2023-2024 Adopted	Increase (Decrease)	% Change
REVENUES & OTHER RESOURCES				
Revenues				
Customer Fees/Charges	24,116,757	27,672,055	3,555,298	15%
Property Tax Revenue-Current	27,658,745	30,400,840	2,742,095	10%
Tax Revenue-Del, P&I, HCTO Fees	165,000	100,000	(65,000)	-39%
Investment Earnings	105,540	1,000,000	894,460	848%
Indirect Cost from Local Grants	727	1,827	1,100	151%
Other Local Revenues	192,000	141,000	(51,000)	-27%
State TEA Supplemental Compensation	200,000	200,000	-	0%
State TEA Employee Portion Health Ins	248,000	248,000	-	0%
State TRS On Behalf Matching	3,250,000	3,300,000	50,000	2%
Indirect Costs from State Grants	-	-	-	0%
Indirect Cost from Federal Grants	2,348,098	1,614,098	(734,000)	-31%
Transfer In-Choice Partners	5,148,872	4,494,669	(654,203)	-13%
Total Revenues:	63,433,739	69,172,489	5,738,750	9.0%
EXPENDITURES & OTHER USES				
Expenditures				
6100 - Payroll Costs	43,192,081	48,849,301	5,657,220	13%
6200 - Contracted Services	5,129,181	4,975,952	(153,229)	-3%
6300 - Supplies and Materials	3,044,123	2,842,271	(201,852)	-7%
6400 - Misc. Operating Costs	8,754,310	8,782,245	27,935	0%
6600 - Capital Outlay	30,058	22,958	(7,100)	-24%
Total Expenditures:	60,149,753	65,472,727	5,322,974	8.8%
Excess (Deficiency) of Revenues Over/(Under) Expenditures	3,283,986	3,699,762	415,776	13%
Other Uses				
Transfers Out	8,017,651	4,400,762	(3,616,889)	-45%
Total Other Uses:	8,017,651	4,400,762	(3,616,889)	-45.1%
Net Change in Fund Balance	(4,733,665)	(701,000)	4,032,665	-85%
Projected Fund Balance Beginning	25,919,064	21,185,399	(4,733,665)	-18%
Projected Fund Balance Ending	21,185,399	20,484,399	(701,000)	-3.3%

Harris County Department of Education
Statement of Revenues - All General Funds (100-199)
For the Fiscal Year August 31, 2024

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Adopted	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Revenues										
Customer Fees/Charges	\$ 21,471,538	\$ 20,500,077	\$ 20,489,233	\$ 24,116,757	27,672,055	\$ 28,502,217	\$ 29,357,283	\$ 30,238,002	\$ 31,145,142	\$ 32,079,496
Property Tax Revenue-Current	23,642,988	24,866,856	\$ 25,253,823	\$ 27,658,745	30,400,840	31,312,865	32,252,251	33,219,819	34,216,413	35,242,906
Tax Revenue-Del, P&I, HCTO Fees	64,517	219,384	\$ 116,036	\$ 165,000	100,000	103,000	106,090	109,273	112,551	115,927
Investment Earnings	370,033	16,824	\$ 168,696	\$ 105,540	1,000,000	1,030,000	1,060,900	1,092,727	1,125,509	1,159,274
Indirect Cost from Local Grants	7,730	4,737	727	\$ 727	1,827	1,882	1,938	1,996	2,056	2,118
Other Local Revenues	5,827	1,120,761	\$ 167,958	\$ 192,000	141,000	145,230	149,587	154,075	158,697	163,458
Total Local Sources:	45,562,633	46,728,639	46,196,473	52,238,769	59,315,722	61,095,194	62,928,049	64,815,891	66,760,368	68,763,179
State TEA Supplemental Compensation	181,043	174,834	174,834	200,000	200,000	206,000	212,180	218,545	225,102	231,855
State TEA Employee Portion Health Ins	-	354,966	354,966	248,000	248,000	255,440	263,103	270,996	279,126	287,500
State TRS On Behalf Matching	3,403,771	2,815,070	3,019,944	3,250,000	3,300,000	3,399,000	3,500,970	3,605,999	3,714,179	3,825,604
Indirect Costs from State Grants	-	-	-	-	-	-	-	-	-	-
Total State Sources:	3,584,814	3,344,870	3,549,744	3,698,000	3,748,000	3,860,440	3,976,253	4,095,541	4,218,407	4,344,959
Indirect Cost from Federal Grants	2,025,895	2,059,264	\$ 2,089,412	\$ 2,348,098	1,614,098	1,662,521	1,712,397	1,763,768	1,816,682	1,871,182
Total Federal Sources:	2,025,895	2,059,264	2,089,412	2,348,098	1,614,098	1,662,521	1,712,397	1,763,768	1,816,682	1,871,182
Transfer In-Choice Partners	\$ 3,490,423	\$ 4,828,938	\$ 5,028,650	\$ 5,148,872	4,494,669	4,629,509	4,768,394	4,911,446	5,058,790	5,210,553
Total Other Financing Sources:	3,490,423	4,828,938	5,028,650	5,148,872	4,494,669	4,629,509	4,768,394	4,911,446	5,058,790	5,210,553
Total Revenues:	\$ 54,663,765	\$ 56,961,711	\$ 56,864,279	\$ 63,433,739	\$ 69,172,489	\$ 71,247,664	\$ 73,385,094	\$ 75,586,646	\$ 77,854,246	\$ 80,189,873



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

CUSTOMER FEES	FY2024 Adopted Budget	FY2023 Adopted Budget	Increase / Decrease between original budgets	FY23			
				Amended Budget	Actual to 8/31/23 (unaudited)	Amount over/under	% Realized
Business Services	\$ 152,000	\$ 100,000	\$ 52,000	\$ 100,000	\$ 103,983	\$ 3,983	104%
Center for Educator Success	685,000	660,000	25,000	660,000	308,173	\$ (351,827)	47%
Center for Grant Development	900	1,200	(300)	1,200	1,025	(175)	85%
Center for Safe & Secure Schools	460,000	330,051	129,949	620,631	699,032	78,401	113%
CASE Local	85,500	114,400	(28,900)	114,400	39,644	(74,756)	35%
Records Management Services	1,973,580	1,848,413	125,167	1,848,413	1,582,976	(265,437)	86%
Research & Evaluation	79,500	79,500	-	79,500	64,750	(14,750)	81%
School Based Therapy Services	12,016,808	10,898,362	1,118,446	11,269,817	9,783,414	(1,486,403)	87%
Special Schools:	-	-	-	-	-	-	-
AB-East	4,840,488	3,835,621	1,004,867	3,835,621	3,489,613	(346,009)	91%
AB-West	4,666,979	3,029,205	1,637,774	3,029,205	3,398,812	369,607	112%
Highpoint-East	2,502,150	2,333,500	168,650	2,333,500	2,318,287	(15,213)	99%
Fortis Academy	209,150	183,124	26,026	183,124	205,000	21,876	112%
Technology Support Services	-	41,346	(41,346)	41,346	-	(41,346)	-
Total Customer Fees :	\$ 27,672,055	\$ 23,454,722	\$ 4,217,333	\$ 24,116,757	\$ 21,994,709	\$ (2,122,048)	91%

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

OTHER	FY2024 Adopted Budget	FY2023 Adopted Budget	Increase / Decrease between original budgets	FY23			
				Amended Budget	Actual to 8/31/23 (unaudited)	Amount over/under	% Realized
Tax Revenues							
Property Tax Revenues-Current	30,400,840	27,658,745	2,742,095	27,673,745	27,800,619	126,874	100%
Property Tax Revenues-Del & P&I	100,000	165,000	(65,000)	150,000	84,629	(65,371)	56%
Total Tax Revenues	30,500,840	27,823,745	2,677,095	27,823,745	27,885,248	61,503	100%
Indirect Costs-Federal	1,614,098	2,348,098	(734,000)	2,348,098	2,081,684	(266,414)	89%
Indirect Costs-Local	1,827	727	1,100	727	2,927	2,200	100%
State Matching							
FSP-Compensation	200,000	448,000	(248,000)	200,000	174,834	(25,166)	1%
TEA Health Ins-Employees	248,000	-	248,000	248,000	354,966	106,966	100%
TRS Matching	3,300,000	3,250,000	50,000	3,250,000	-	(3,250,000)	0%
Total State Matching	3,748,000	3,698,000	50,000	3,698,000	529,800	(3,168,200)	14%
Other							
Investment Earnings	1,000,000	105,540	894,460	105,540	1,504,491	1,398,951	1426%
Other Local Revenues	70,000	121,000	(51,000)	121,000	92,388	(28,613)	76%
Medicaid Adm Claim (MAC)	71,000	71,000	-	71,000	142,889	71,889	100%
Transfers In	4,494,669	5,148,872	(654,203)	5,148,872	4,836,724	(312,148)	94%
Total Other Revenues	5,635,669	5,446,412	189,257	5,446,412	6,576,492	1,130,080	121%
Total Estimated Revenues	\$ 41,500,434	\$ 39,316,982	\$ 2,183,452	\$ 39,316,982	\$ 37,076,150	\$ (2,240,832)	94%
Total Customer Fees	27,672,055	23,454,722	4,217,333	24,116,757	21,994,709	(2,122,048)	
Total Est. Rev. & Other Resources:	\$ 69,172,489	\$ 62,771,704	\$ 6,400,785	\$ 63,433,739	\$ 59,070,860	\$ (4,362,880)	

Assumptions:

The Department used the following assumptions in estimating values:

.99% collection rate for tax revenues was used. The nominal tax rate estimated for the projections was (\$0.004800) for fiscal year 2023-24. The actual rate used for fiscal year 2022-23 was (\$0.004900). The tax rate approved by the Board of Trustees for fiscal year 2023-24 was (\$0.004800).

- Local revenue and grants are submitted by divisions.
- Indirect Costs: Based on Fiscal Year 2023 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 Department budgets for Special Revenue Funds and uses project accounting for them in order to maintain integrity for the various sources of funds. These funds utilize the modified accrual basis of accounting and budgeting.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenue sources which are legally restricted to expenditures for specific purposes. Listed 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 Educator Success

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

- Educator Preparation Program

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, 2020 through August 31, 2029

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Adopted	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Revenues										
Local Sources	\$ 5,459,086	\$ 6,196,485	\$ 6,846,462	\$ 7,202,404	\$ 6,725,413	\$ 6,859,921	\$ 6,997,120	\$ 7,137,062	\$ 7,279,803	\$ 7,425,399
Federal Sources	22,590,782	23,682,529	23,977,775	44,579,025	30,696,436	31,310,365	31,936,572	32,575,303	33,226,810	33,891,346
Total Revenues	28,049,868	29,879,014	30,824,237	51,781,429	37,421,849	\$ 38,170,286	\$ 38,933,692	\$ 39,712,366	\$ 40,506,613	\$ 41,316,745
Expenditures										
Adult Education Program	4,265,918	3,773,612	3,960,401	4,830,039	4,586,108	4,677,830	4,771,387	4,866,814	4,964,151	5,063,434
Center for Safe and Secure Schools	118,002	201,017	112,502	58,844	-	-	-	-	-	-
Center for Educator Success ⁽¹⁾	18,596	20,100	56,492	93,948	97,800	99,756	101,751	103,786	105,862	107,979
Client Engagement	-	15,365	-	-	-	-	-	-	-	-
Communications	-	44,508	-	-	-	-	-	-	-	-
Center for After School Enrichment (CASE)	5,681,616	6,991,055	6,697,268	7,822,403	8,392,357	8,560,204	8,731,408	8,906,036	9,084,157	9,265,840
Star Re-Imagined Program - Several divisions	-	-	136,115	-	-	-	-	-	-	-
Facilities Services	-	-	-	5,343	-	-	-	-	-	-
Head Start (Early Head Start) ⁽²⁾	19,243,107	19,785,503	20,696,151	40,015,779	25,396,371	25,904,298	26,422,384	26,950,832	27,489,849	28,039,646
Human Resources	-	23,940	-	-	-	-	-	-	-	-
Records Management	-	13,995	-	-	-	-	-	-	-	-
Research & Evaluation	-	44,849	-	-	-	-	-	-	-	-
School Based Therapy Services	-	14,732	-	5,860	-	-	-	-	-	-
Special Schools Administration	-	-	-	-	-	-	-	-	-	-
Special Schools (ABS/Fortis/Highpoint)	3,990	37,372	35,041	-	-	-	-	-	-	-
Technology Support Services	-	56,316	-	-	-	-	-	-	-	-
Total Expenditures:	29,331,231	31,022,364	31,693,970	52,832,216	38,472,636	\$ 39,242,089	\$ 40,026,930	\$ 40,827,469	\$ 41,644,018	\$ 42,476,899
Excess (Deficiency) of Revenues										
Over/(Under) Expenditures	(1,281,363)	(1,143,350)	(869,733)	(1,050,787)	(1,050,787)	(1,071,803)	(1,093,239)	(1,115,104)	(1,137,406)	(1,160,154)
Other Financing Sources										
Transfers In	1,281,363	1,143,350	869,733	1,050,787	1,050,787	1,071,803	1,093,239	1,115,104	1,137,406	1,160,154
Total Other Financing Sources (Uses):	1,281,363	1,143,350	869,733	1,050,787	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(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.

In the following table, the Special Revenue Funds are presented by object:

Harris County Department of Education

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

For the Fiscal Year ended August 31, 2020 through August 31, 2029

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Adopted	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Revenues										
Local Sources	\$ 5,459,086	\$ 6,196,485	\$ 6,846,462	\$ 7,202,404	\$ 6,725,413	\$ 6,859,921	\$ 6,997,120	\$ 7,137,062	\$ 7,279,803	\$ 7,425,399
Federal Sources	22,590,782	23,682,529	23,977,775	44,579,025	30,696,436	31,310,365	31,936,572	32,575,303	33,226,810	33,891,346
Total Revenues	28,049,868	29,879,014	30,824,237	51,781,429	\$ 37,421,849	\$ 38,170,286	\$ 38,933,692	\$ 39,712,366	\$ 40,506,613	\$ 41,316,745
Expenditures										
Expenditures by Object										
6100 - Payroll Costs	17,013,021	16,347,676	17,759,777	21,860,869	17,794,167	18,150,050	18,513,051	18,883,312	19,260,979	19,646,198
6200 - Contracted Services	5,556,412	7,477,986	6,474,582	8,607,344	8,889,286	9,046,672	9,227,605	9,412,157	9,600,400	9,792,408
6300 - Supplies and Materials	1,690,189	1,592,383	1,648,662	5,052,436	2,630,207	2,682,811	2,736,467	2,791,197	2,847,021	2,903,961
6400 - Misc. Operating Costs	5,052,877	5,263,051	5,119,913	7,179,397	5,692,826	5,806,683	5,922,816	6,041,272	6,162,098	6,285,340
6600 - Capital Outlay	18,731	341,268	655,996	10,132,171	3,486,150	3,555,873	3,626,990	3,699,530	3,773,521	3,848,991
Total Expenditures:	29,331,231	31,022,364	31,658,930	52,832,216	\$ 38,472,636	\$ 39,242,089	\$ 40,026,930	\$ 40,827,469	\$ 41,644,018	\$ 42,476,899
Excess (Deficiency) of Revenues										
Over/(Under) Expenditures	(1,281,363)	(1,143,350)	(834,693)	(1,050,787)	(1,050,787)	(1,071,803)	(1,093,239)	(1,115,104)	(1,137,406)	(1,160,154)
Other Financing Sources										
Transfers In	1,281,363	1,143,350	834,693	1,050,787	1,050,787	1,071,803	1,093,239	1,115,104	1,137,406	1,160,154
Total Other Financing Sources (Uses):	1,281,363	1,143,350	834,693	1,050,787	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the relationship between the primary grant programs and HCDE Divisions supported by those programs:

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, 2024

	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 XI & XII	Federal ABE Regular	Local Adult Education	DCF - EPP	
Revenues											
Local Sources	\$ -	\$ -	\$ 4,775,221	\$ -	\$ 266,284	\$ 1,585,000	\$ -	\$ -	\$ 1,108	\$ 97,800	6,725,413
State Sources	-	-	-	-	-	-	-	-	-	-	-
Federal Sources	20,436,150	185,000	-	3,136,073	-	-	3,405,000	4,585,000	-	-	31,747,223
Total Revenues	20,436,150	185,000	4,775,221	3,136,073	266,284	1,585,000	3,405,000	4,585,000	1,108	97,800	38,472,636
Expenditures											
Adult Education Program	-	-	-	-	-	-	-	4,585,000	1,108	-	4,586,108
Center for Educator Success*	-	-	-	-	-	-	-	-	-	97,800	97,800
Center for After School Enrichment (CASE)	-	-	-	3,686,860	266,284	1,585,000	3,405,000	-	-	-	8,943,144
Head Start (Early Head Start)	20,936,150	185,000	4,775,221	-	-	-	-	-	-	-	25,896,371
Center for Safe and Secure Schools	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures:	20,936,150	185,000	4,775,221	3,686,860	266,284	1,585,000	3,405,000	4,585,000	1,108	97,800	39,523,423
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 \$44 million in debt of which \$29,915,000 is mid-term debt in the form of Public Facilities Corporation Series 2014, 2015, 2016 and 2020 (PFC) and \$ \$13,865,000 in Qualified Zone Academy Bonds (QZAB) and Maintenance Notes 2020 as of August 31st, 2023. 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)	\$603,740,887
Debt Limit - 10 Percent of Assessed Valuation (2)	60,374,089
Less:	
General Obligation Bonds Outstanding at Aug. 31, 2023	\$43,780,000
Amount Available in Debt Service Fund Bal. at Aug. 31, 2023	<u>500,756</u>
Applicable Debt	<u>\$43,279,244</u>
Legal Debt Margin at Aug. 31, 2023	<u><u>\$17,094,845</u></u>

Notes:

- (1) For conservative calculations, using total uncertified taxable value received from Harris County Appraisal District on 7/25/23 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, August 2016, and November 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
8/31/2024	\$ 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	\$ 29,915,000.00	\$ 12,575,882.25	\$ 42,490,882.25

In April 2009, Harris County Department of Education issued Qualified Zone Academy Bonds, series 2009A and 2009B. The QZAB program allows school districts to obtain interest-free financing for the purpose of establishing 'qualified zone academies'. The QZAB are set up to deposit annual payments in the amount of \$451,428.57 to pay the debt by FY2024. These earlier bonds were successfully paid by August 31, 2023.

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. Below are the payment requirements for the 2020 Maintenance Tax Notes.

Maintenance Tax Notes, Series 2020

Date	Principal	Interest	Total Annual D/S
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	\$ 13,865,000.00	\$ 4,964,150.00	\$ 18,829,150.00

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. 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.

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

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 final budget was ultimately reduced by \$4 million to \$13,787,573 and the building went into service September 2023.
2. A new High Point East Campus for Middle School. This school needed additional space to meet the needs of students sent by the district for an alternative campus. This is a 21,212 square foot facility, and the final budget had increased by \$1 million to \$8,925,969 and the building went into service September 2023.
3. A new Adult Education Center 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 final budget had increased by \$3.1 million to \$19,939,990 and the building went into service September 2023.
4. The Irvington Building is over 25 years old, and it is scheduled for a renovation. The projected renovation is expected to cost \$12,850,269. A The number of sq. ft to be renovated is 60,000.

Consistent with prior capital project financings by the Department, these 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		
2023	\$ 3,646,340	-	3,646,340	\$ 118,564,980	3.08%
2022	\$ 4,790,544	-	4,790,544	\$ 106,205,501	4.51%
2021	4,000,255	-	4,000,255	89,444,277	4.47%
2020	2,917,610	-	2,917,610	90,213,971	3.23%
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%

Note: 2023 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 Ending August 31, 2020 through August 31, 2029

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Adopted	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Revenues										
Local Sources	\$ -	\$ -	\$ 801,286	\$ 157,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ 801,286	\$ 157,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures by Function										
Debt Service-PFC	\$ 2,466,182	\$ 3,548,827	\$ 3,830,315	\$ 3,137,541	\$ 3,341,175	\$ 2,467,161	\$ 2,461,604	\$ 1,768,763	\$ 1,726,893	\$ 1,726,893
Debt Service-QZAB & Maint	451,429	451,429	960,229	845,777	508,800	508,800	508,800	1,210,800	1,245,940	1,245,940
Total Expenditures	\$ 2,917,611	\$ 4,000,255	\$ 4,790,544	\$ 3,983,318	\$ 3,849,975	\$ 2,975,961	\$ 2,970,404	\$ 2,979,563	\$ 2,972,833	\$ 2,972,833
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,917,611)	(4,000,255)	(3,989,258)	(3,826,301)	(3,849,975)	(2,975,961)	(2,970,404)	(2,979,563)	(2,972,833)	(2,972,833)
Other Financing Sources (Uses)										
Transfers from G/F - PFC	2,466,182	6,048,827	2,405,785	2,959,100	3,349,975	2,975,205	2,970,404	2,979,563	2,972,833	2,972,833
Transfers from G/F - (QZAB)	451,429	451,429	451,429	-	-	-	-	-	-	-
(Uses)	2,917,611	6,500,255	2,857,214	2,959,100	3,349,975	2,975,205	2,970,404	2,979,563	2,972,833	2,972,833
Projected Fund Balance Beg.	-	-	2,500,000	1,367,956	500,756	756	(0)	(0)	(0)	(0)
Projected Fund Balance End.	\$ -	\$ 2,500,000	\$ 1,367,956	\$ 500,756	\$ 756	\$ (0)	\$ (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.

(4) Lease Revenue Bond sale approved and pending for Fiscal Year 2024. \$855,000 budgeted for origination costs.

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.

During fiscal year 2022-2023, the Department placed into service 3 large-scale projects from Capital Improvement Plan Phase One. Due to increased materials costs, adjustments were made to balance the need to complete the project on time while also conserving available funds. The original project cost for the Improvement Plan was \$53,869,002, of which \$6,425,000 came from the general fund balance, and \$47M financed through the sale of bonds issued through the HCDE PFC and maintenance note financing the renovation. At the close of fiscal year 2022-2023, the total budget for the Capital Improvement plan had increased by over 8 million to 61,928,802:

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 final budget was ultimately reduced by \$4 million to \$13,787,573 and the building placed into service September 2023.
2. A new High Point East Campus for Middle School. This school needed additional space to meet the needs of students sent by the district for an alternative campus. This is a 21,212 square foot facility, and the final budget had increased by \$1 million to \$8,925,969 and the building placed into service September 2023.
3. A new Adult Ed Center 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 final budget had increased by \$3.1 million to \$19,939,990 and the building placed into service September 2023.

The last ongoing major project is the Irvington building Renovation. Our changing project economy required construction delay until October of 2023.

4. The Irvington Building is over 25 years old, and it is scheduled for a renovation. The projected renovation is expected to cost \$ 12,850,269. And the square-footage to be renovated is 60,000.

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 \$8M	75,000		
	Operating Costs Increase in Utilities	200,000		
	Operating Costs Increase in maintenance Costs	50,000		
			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 2023-2024, HCDE will 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 \$10 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		
	Operating Costs: Animal Upkeep & Personnel	541,900		
			FY 24	\$891,900

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, 2024

	Governmental Funds				
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total
Estimated Revenues					
Transfers In / (Out)	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Sources	-	-	-	24,000,000	24,000,000
Total Revenues:	-	-	-	24,000,000	24,000,000
Expenditures					
Replacement Assets & Buses	-	-	-	5,000,000	5,000,000
Fortis Roof Replacement	-	-	-	500,000	500,000
Barret Station- Head Start				300,000	300,000
Coolwood-Head Start	-	-	-	943,300	943,300
Irvington Building Renovations	-	-	-	8,447,535	8,447,535
Equine Center	-	-	-	17,000,000	17,000,000
Maintenance Projects, Several Locations	-	-	-	5,482,241	5,482,241
Total Expenditures:	-	-	-	37,673,076	37,673,076
Projected Balance Beginning	\$ -	\$ -	\$ -	\$ 13,673,076	\$ 13,673,076
Projected Balance Ending	\$ -	\$ -	\$ -	\$ 0	\$ 0

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, 2020 through August 31, 2027

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Adopted	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Revenues								
Local Sources	\$ 2,134,873	\$ 53,642,120	\$ 2,280,481	\$ 4,358,481	\$ 24,000,000	\$ -	\$ -	\$ -
Total Revenues	2,134,873	53,642,120	2,280,481	4,358,481	24,000,000	-	-	-
Expenditures by Function								
6100 - Payroll Costs	73,530	229,886	190,431	256,345	482,241	-	-	-
6200 - Contracted Services	340,004	2,053,168	1,352,044	1,168,133	30,012,270	-	-	-
6300 - Supplies and Materials	177,639	142,410	83,295	58,471	-	-	-	-
6400 - Misc. Operating Costs	74,259	96,474	25,174	200	5,000,000	-	-	-
6500 - Debt Service Costs	-	650,328	-	-	-	-	-	-
6600 - Capital Outlay	9,129,918	1,484,347	16,873,846	23,750,798	2,178,565	-	-	-
8900 - Transfers Out	-	174,000	801,286	157,017	-	-	-	-
Total Expenditures	9,795,350	4,830,613	19,326,077	25,390,965	37,673,076	-	-	-
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(7,660,477)	48,811,507	(17,045,596)	(21,032,484)	(13,673,076)	-	-	-
Net Change to Fund Balance	(7,660,477)	48,811,507	(17,045,596)	(21,032,484)	(13,673,076)	-	-	-
Projected Fund Balance-Beginning	10,600,127	2,939,650	51,751,156	34,705,560	13,673,076	0	0	0
Projected Fund Balance-Ending	\$ 2,939,650	\$ 51,751,156	\$ 34,705,560	\$ 13,673,076	\$ 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) Remaining funds in the PFC are in reserve for the repayment of PFC outstanding bonds.

(3) Fiscal Year 2022-2023 actual, unaudited values used to reflect proper allocation of actual construction.

(4) FY24 project activity is minor to moderate in duration and complexity. There is reasonable belief Capital Projects will complete before FY25 begins

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, 2020 through August 31, 2029

Workers Compensation Fund

	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Amended	2023-2024 Adopted	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Operating Revenues										
Inter-Departmental Revenues	\$ 285,540	\$ 351,027	\$ 362,048	\$ 457,702	\$ 450,000	\$ 463,500	\$ 477,405	\$ 491,727	\$ 506,479	\$ 521,673
Total Operating Revenues	\$ 285,540	\$ 351,027	\$ 362,048	\$ 457,702	\$ 450,000	\$ 463,500	\$ 477,405	\$ 491,727	\$ 506,479	\$ 521,673
Operating Expenses										
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-
Miscellaneous Operating Costs	388,885	322,523	390,503	457,702	450,000	463,500	477,405	491,727	506,479	521,673
Total Operating Expenses	\$ 388,885	\$ 322,523	\$ 390,503	\$ 457,702	\$ 450,000	\$ 463,500	\$ 477,405	\$ 491,727	\$ 506,479	\$ 521,673
Change in Net Assets	(103,345)	28,504	(28,455)	-	-	-	-	-	-	-
Beginning	1,461,822	1,358,477	1,386,981	1,358,526	1,358,526	1,358,526	1,358,526	1,358,526	1,358,526	1,358,526
Ending	\$1,358,477	\$1,386,981	\$1,358,526	\$1,358,526	\$1,358,526	\$1,358,526	\$1,358,526	\$1,358,526	\$1,358,526	\$1,358,526

(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, 2020 through August 31, 2029

Facilities Support Services

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Adopted	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Operating Revenues										
Inter-Departmental Revenues	\$4,957,533	\$5,603,310	\$5,697,952	\$6,109,292	\$6,705,121	\$6,906,275	\$7,113,463	\$7,326,867	\$7,546,673	\$7,773,073
Total Operating Revenues	\$4,957,533	\$5,603,310	\$5,697,952	\$6,109,292	\$6,705,121	\$6,906,275	\$7,113,463	\$7,326,867	\$7,546,673	\$7,773,073
Operating Expenses										
Payroll	\$2,631,243	\$2,762,315	\$2,961,052	\$2,983,712	\$3,229,741	\$3,326,633	\$3,426,432	\$3,529,225	\$3,635,102	\$3,744,155
Contracted Services	1,505,221	1,870,777	1,582,300	1,978,834	2,088,378	2,151,029	2,215,560	2,282,027	2,350,488	2,421,002
Supplies and Materials	271,733	307,357	472,544	317,549	168,900	173,967	179,186	184,562	190,098	195,801
Miscellaneous Operating Costs	539,728	662,861	674,167	817,397	1,206,302	1,242,491	1,279,766	1,318,159	1,357,704	1,398,435
Capital Outlay	9,608	-	7,890	11,800	11,800	12,154	12,519	12,894	13,281	13,679
Total Operating Expenses	\$4,957,533	\$5,603,310	\$5,697,952	\$6,109,292	\$6,705,121	\$6,906,275	\$7,113,463	\$7,326,867	\$7,546,673	\$7,773,073
Change in Net Assets	-	-	-	-	-	-	-	-	-	-
Total Net Assets -Beginning	-	-	-	-	-	-	-	-	-	-
Projected Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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DIVISION SECTION

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

Each division includes the actual historical values from fiscal year 2017-2018, through fiscal year 2021-2022. For Fiscal year 2022-2023, the sixth column shows the amended budget as of April 30, 2023.

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

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

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

Performance Ratio:

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

Sustainability ratio:

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

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		

Personnel Allocations

Position	21/22	22/23	23/24
Executive Assistant	1	1	1
Total Personnel	1	1	1

General Operating Fund Expenditures by Object

	2021/22	2022/23	2023/24
	Actual	Projected	Budget
Payroll	62,815	64,975	69,422
Contracted Services	54,513	32,012	30,262
Supplies & Materials	6,307	12,138	22,888
Other Operating Expenses	53,561	71,530	62,530
Capital Outlay	-	-	-
Facility Charges	25,059	26,460	25,028
Total Budget	202,255	207,115	210,130

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

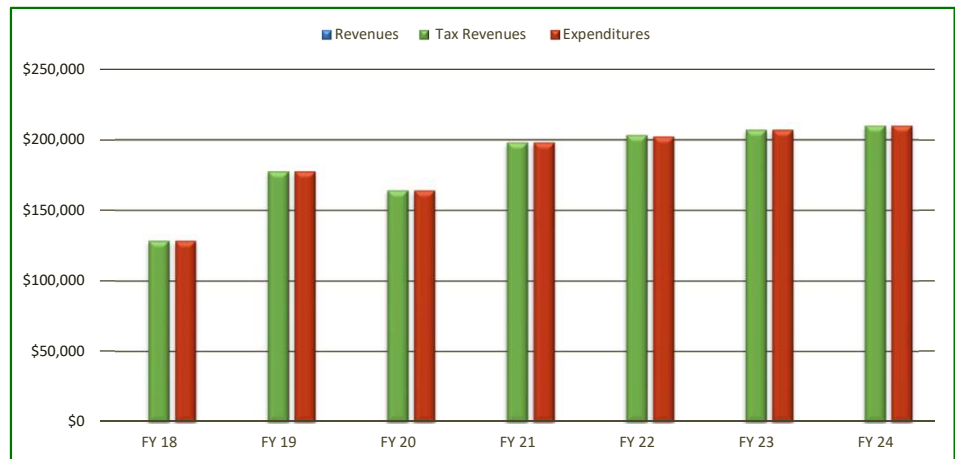
Board of Trustees

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	\$ 128,396	\$ 177,758	\$ 164,110	\$ 198,143	\$ 203,357	\$ 207,115	\$ 210,130
Total REVENUES:	128,396	177,758	164,110	198,143	203,357	207,115	210,130

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	18,310	47,875	55,992	57,525	62,815	64,975	69,422
6200 - Contracted Services	49,506	67,771	53,865	30,300	54,513	32,012	30,262
6300 - Supplies & Materials	21,045	17,805	19,223	27,450	6,307	12,138	22,888
6400 - Other Operating Costs	19,520	20,141	11,762	57,930	53,561	71,530	62,530
	108,381	153,592	140,842	173,205	177,196	180,655	185,102
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	20,015	24,166	23,268	24,938	25,059	26,460	25,028
Total EXPENDITURES:	\$ 128,396	\$ 177,758	\$ 164,110	\$ 198,143	\$ 202,255	\$ 207,115	\$ 210,130

Sustainability Ratio

Local Property Taxes / Expenditures	100%	100%	100%	100%	101%	100%	100%
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Superintendent's Office
001

Program Narrative FY 2023-2024

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

Prior Year Highlights

The Superintendent received the 2022 Key Communicator Award at the TSPRA Conference.

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						General Operating Fund Expenditures by Object			
Goal 1		Goal 2	Goal 3	Goal 4	Goal 5		2021/22	2022/23	2023/24
X		X	X				Actual	Projected	Budget
Personnel Allocations						Payroll	570,932	595,730	619,729
Position		21/22	22/23	23/24	Contracted Services				
Superintendent		1	1	1	Supplies & Materials				
Executive Assistant		1	1	1	Other Operating Expenses				
					Capital Outlay				
					Facility Charges				
Total Personnel		2	2	2	Total Budget				

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

Superintendent's Office

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

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

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

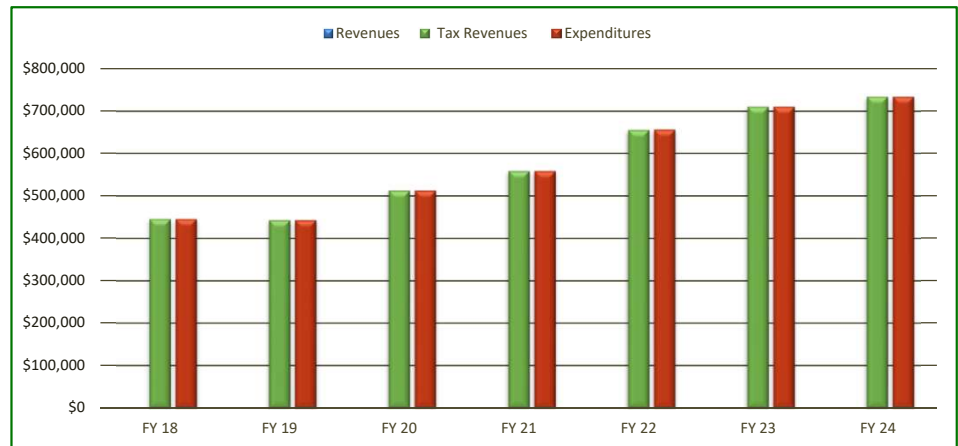
Total **EXPENDITURES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
341,339	390,864	423,843	480,961	570,932	595,730	619,729
70,363	16,154	53,798	47,043	44,238	48,207	49,257
3,550	6,878	7,290	8,793	4,550	11,970	11,970
16,049	14,396	21,282	15,102	24,513	41,814	28,124
431,301	428,292	506,213	551,899	644,233	697,721	709,080
14,666	15,166	7,300	7,028	12,404	13,097	25,028
\$ 445,967	\$ 443,458	\$ 513,513	\$ 558,927	\$ 656,637	\$ 710,818	\$ 734,108

Sustainability Ratio

Local Property Taxes / Expenditures

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



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 2023-2024 Objectives</p> <p>Service Delivery Objective</p> <ul style="list-style-type: none"> • Track progress of each of the 4 programs to better determine programming for the upcoming year. • 4 Harris County districts will each have at least 3 E & E programs. There will be tracking systems in place to determine the impact of those programs. <p>Client Satisfaction Objective</p> <p>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:</p> <p>4 District improvement programs that show evidence of IMPACT</p> <p>Partnerships:</p> <p>4 Latched Partnerships that are latched on at least 3 levels in order to deepen client or district partnerships</p>	<p>Outcomes Objective</p> <ul style="list-style-type: none"> • 30 Teachers will receive their Statements of Eligibility • 13 Teachers will receive their TEA Teaching Certificate • At least 1 scholarly product will be produced. • 8,000 Adult Education Students will be served • 150 students will have gotten hired for jobs. • 75 School Audits will be performed <p>Financial Objective</p> <p>E&E will be fiscally responsible, triangulating Budget and revenue goals, district needs, and program offerings.</p>

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1		Goal 2	Goal 3	Goal 4	Goal 5				
X		X	X	X	X				
Personnel Allocations									
Position				21/22	22/23	23/24			
Assistant Superintendent				1	1	1			
Executive Assistant				1	1	1			
Total Personnel				2	2	2			
						2021/22	2022/23	2023/24	
						Actual	Projected	Budget	
Payroll						273,833	300,735	310,823	
Contracted Services						2,135	1,929	1,919	
Supplies & Materials						6,032	3,567	3,967	
Other Operating Expenses						19,308	22,619	22,229	
Capital Outlay						-	-	-	
Facility Charges						6,269	6,619	6,261	
Total Budget						307,577	335,469	345,199	

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%

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

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

Assistant Superintendent Education & Enrichment

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

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

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

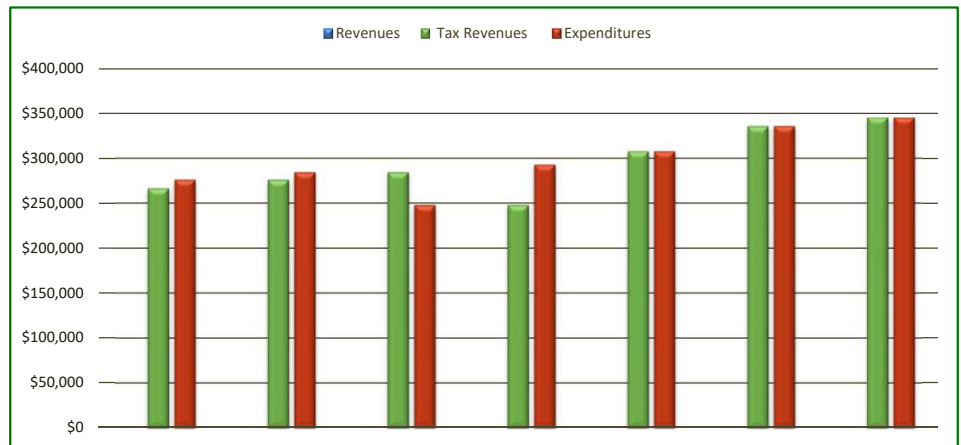
Total **EXPENDITURES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
240,131	250,906	221,681	268,423	273,833	300,735	310,823
2,039	1,965	724	1,580	2,135	1,929	1,919
2,913	4,049	6,604	6,824	6,032	3,567	3,967
23,918	21,423	13,171	10,127	19,308	22,619	22,229
269,001	278,343	242,180	286,954	301,308	328,850	338,938
7,139	6,045	5,821	5,962	6,269	6,619	6,261
\$ 276,140	\$ 284,388	\$ 248,001	\$ 292,916	\$ 307,577	\$ 335,469	\$ 345,199

Sustainability Ratio

Local Property Taxes / Expenditures

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



Center for Safe & Secure Schools 005

Program Narrative						Division 2023-2024 Objectives			
<p>The Center for Safe and Secure Schools was created in 1999 at the request of school district superintendents in Harris County. The mandate given was to support their efforts to create and maintain safe and secure learning environments where teachers could teach and students could learn. In the past core services has included the following:</p> <ul style="list-style-type: none">• Provide campus and District facility safety audits• Conduct National Incident Management System Certification Training• ConductThreat Assessment Training• Conduct Intruder-ology Training <p>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.</p>						Service Delivery Objective			
						Client Satisfaction Objective			
						Outcomes Objective			
						Financial Objective			
Division Goals						Prior Year Highlights			
<ul style="list-style-type: none">• 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.						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. Safety audits were provided at 380 facilities within Harris, Fort Bend, and Jefferson counties.			
HCDE Goals						General Operating Fund Expenditures by Object			
							2021/22	2022/23	2023/24
							Actual	Projected	Budget
Personnel Allocations						Payroll	359,766	690,486	826,147
						Contracted Services	128,389	149,350	141,850
						Supplies & Materials	5,669	49,175	54,550
						Other Operating Expenses	38,833	61,625	63,750
						Capital Outlay	-	-	-
						Facility Charges	14,704	15,525	20,066
						Total Budget	547,359	966,161	1,106,363
Performance Measures						Actual	Projected	Projected	
						2020/21	2021/22	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						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%	

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Center Safe & Secure Schools

REVENUES

REVENUES - Local, State, and Federal

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
5720 - Local Rev-Schl Districts	\$ 502,661	\$ 187,830	\$ 229,396	\$ 273,802	\$ 268,565	\$ 620,631	\$ 460,000
5740 - Local Revenue-Other	-	-	-	-	-	-	-
	502,661	187,830	229,396	273,802	268,565	620,631	460,000

REVENUES - Tax Revenues

5710 - Local Property Taxes	144,432	270,679	302,502	389,396	278,795	345,530	646,363
Total REVENUES:	647,093	458,509	531,898	663,198	547,359	966,161	1,106,363

EXPENDITURES

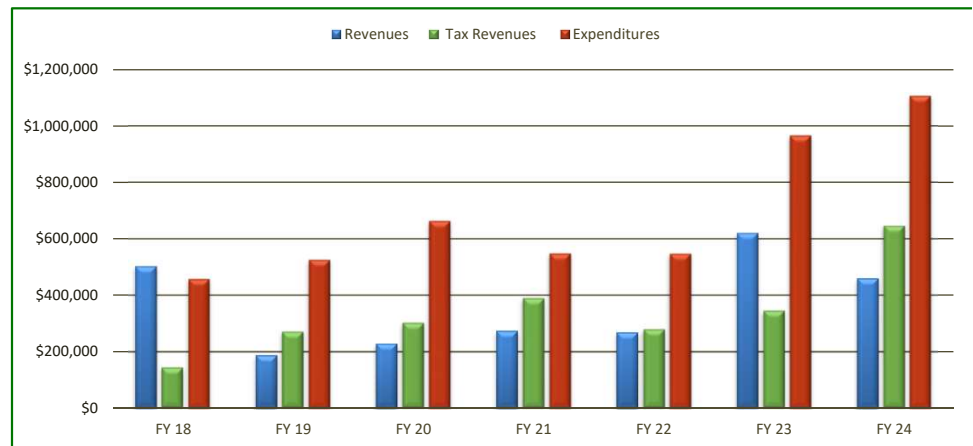
EXPENDITURES before Facilities

6100 - Payroll Expenditures	365,476	399,760	390,003	363,307	359,766	690,486	826,147
6200 - Contracted Services	46,653	43,585	210,432	125,819	128,389	149,350	141,850
6300 - Supplies & Materials	12,736	30,326	18,032	15,063	5,669	49,175	54,550
6400 - Other Operating Costs	23,082	41,718	28,835	28,438	38,833	61,625	63,750
6600 - Capital Assets	-	-	-	-	-	-	-
	447,947	515,389	647,302	532,626	532,656	950,636	1,086,297

EXPENDITURES - Facilities

6487 - Facilities Support Charges	10,213	10,562	16,509	15,896	14,704	15,525	20,066
Total EXPENDITURES:	\$ 458,160	\$ 525,951	\$ 663,811	\$ 548,522	\$ 547,359	\$ 966,161	\$ 1,106,363

Performance Ratio	110%	36%	35%	50%	49%	64%	42%
Total Local, Federal, and State Revenues / Total Expenditures							



Adult Education – Local 201

Program Narrative

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.

Division 2023-2024 Objectives

Service Delivery Objective

Increase GED graduates by 25%
Increase # of workforce certifications to 3
90% of 12-hour HGAC targets met
80% Retention for 12+ students
80% of FMLI targets met per month
70 Employer Engagement students

Client Satisfaction Objective

90% of student satisfaction

Outcomes Objective

65% of all students will obtain an MSG 50% of students in IETs will gain employment

Financial Objective

The average cost per student \$850 w 90% grant expenditure

Division Goals

Obtain 15 latched strategic partnerships
Partner COABE/TALAE
Present at 3 conferences
Renew TWC grants

Prior Year Highlights

5,131 Participants served
569 Workforce certificates
236 Employees upskilled
218 English Language Workforce Certificates

HCDE Goals

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

Personnel Allocations*

Position	21/22	22/23	23/24
Directors	2	2	2
Coordinators	2	7.5	7.5
Managers	5	5	5
Teacher	36.61	50	20
Secretary / Aides	19.12	33	18
Custodians	1.5	1.5	3
Receptionist	1	1	1
Clerks	12.83	15	20
Total Personnel	80.06	115	76.5

General Operating Fund Expenditures by Object

	2021/22 Actual	2022/23 Projected	2023/24 Budget
Payroll*	438	-	-
Contracted Services	5,338	2,079	1,054
Supplies & Materials	7,789	3,450	4,614
Other Operating Expenses	24,670	22,771	21,032
Capital Outlay	-	-	-
Facility Charges	149,122	60,186	502,846
Total Budget	187,357	88,486	529,546

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

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

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Adult Education-Local

REVENUES

REVENUES - Local, State, and Federal

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

REVENUES - Tax Revenues

5710 - Local Property Taxes	-	-	-	16,888	2,704	-	317,746
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Total REVENUES:

	201,615	131,750	163,066	158,880	187,357	88,486	529,546
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EXPENDITURES

EXPENDITURES before Facilities

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

EXPENDITURES - Facilities

6487 - Facilities Support Charges	126,094	118,140	143,802	138,462	149,122	60,186	502,846
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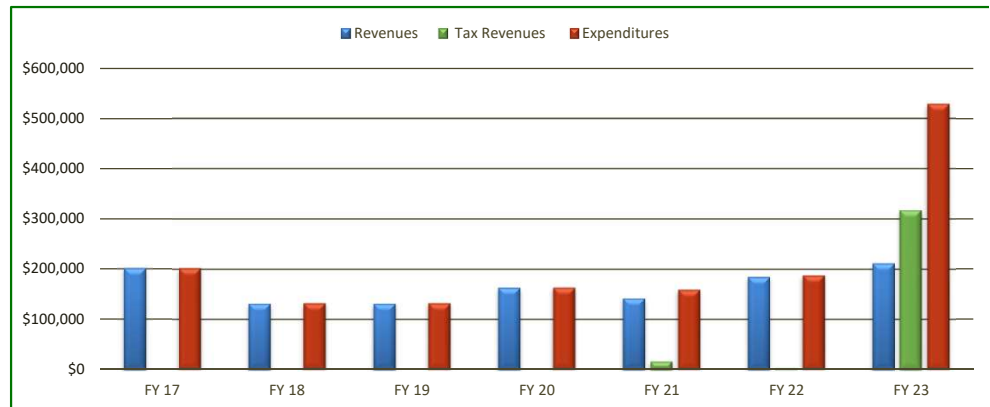
Total EXPENDITURES:

\$	201,615	\$	131,750	\$	163,066	\$	158,879	\$	187,357	\$	88,486	\$	529,546
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Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

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



Center for Grant Development 923

Program Narrative <p>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.</p>	Division 2023-2024 Objectives <p>Service Delivery Objective Facilitate grant assistance/related projects for 75% of HCDE external service divisions and participating HCDE school districts.</p> <p>Client Satisfaction Objective 90% of participating divisions/programs/districts/ will express satisfaction in the quality of services provided by the Center for Grants Development.</p> <p>Outcomes Objective 50% of HCDE external service divisions will receive funding as a result of work facilitated by the Center for Grants</p> <p>Financial Objective To generate \$40 for every dollar of HCDE financial support.</p>
Division Goals <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. 	Prior Year Highlights <p>In 2021-2022, the Center for Grants Development worked with seven HCDE divisions to submit 100+ requests in the form of grant proposals, bids, and donation/sponsorship requests. These efforts resulted in \$23.7 million in grant awards for the year. We also connected with over 4,000 individuals and organizations by posting information about funding opportunities on various social media platforms. CGD has helped mobilize over \$600 million in grant awards over the past 20+ years.</p>

HCDE Goals					
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	
X			X		
Personnel Allocations					
Position	21/22	22/23	23/24		
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		

General Operating Fund Expenditures by Object			
	2021/22	2022/23	2023/24
	Actual	Projected	Budget
Payroll	500,076	576,636	669,620
Contracted Services	4,092	9,127	11,400
Supplies & Materials	11,351	14,200	14,375
Other Operating Expenses	8,218	22,736	16,402
Capital Outlay	-	-	-
Facility Charges	11,489	12,131	11,475
Total Budget	535,226	634,830	723,272

Performance Measures	Actual 2020/21	Projected 2021/22	Projected 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

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Center for Grant Development

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Other Entities

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
\$ 840	\$ 865	\$ 2,495	\$ 1,515	\$ 120	\$ 1,200	\$ 900
840	865	2,495	1,515	120	1,200	900

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

550,078	557,303	556,210	575,638	535,106	633,630	722,372
550,918	558,168	558,705	577,153	535,226	634,830	723,272

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
492,569	503,170	511,571	538,614	500,076	576,636	669,620
2,104	2,430	2,475	2,679	4,092	9,127	11,400
18,657	15,406	22,033	17,849	11,351	14,200	14,375
10,998	9,667	11,548	7,344	8,218	22,736	16,402
524,328	530,673	547,626	566,486	523,737	622,699	711,797

EXPENDITURES - Facilities

6487 - Facilities Support Charges

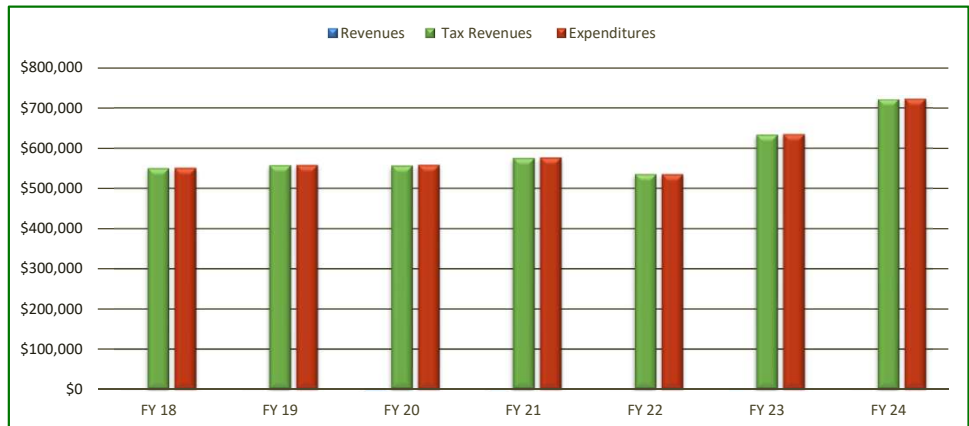
Total EXPENDITURES:

26,590	27,495	11,079	10,667	11,489	12,131	11,475
\$ 550,918	\$ 558,168	\$ 558,705	\$ 577,153	\$ 535,226	\$ 634,830	\$ 723,272

Sustainability Ratio

Local Property Taxes / Total Expenditures

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



Research & Evaluation Institute 924

Program Narrative	Division 2023-2024 Objectives
<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>Service Delivery Objective</p> <p>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</p> <p>Ninety percent (90%) of Research and Evaluation Institute (REI) clients will express satisfaction with the services provided.</p>
	<p>Outcomes Objective</p> <p>More than 10 of REI's deliverables will generate products for public dissemination.</p>
	<p>Financial Objective</p> <p>Average cost per deliverable will be less than 5% of the division's total expenditures</p>
Division Goals	Prior Year Highlights
<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</p> <p>Work collaboratively with divisions to provide sound research to support programs through whitepapers, briefs, infographics, literature reviews, etc.</p>	<p>For FY23, REI's highlights include completing the State of Texas Education Dashboard which highlights accountabilities for all districts in the State of Texas. The dashboard also looks at the demographics of Superintendents, Teachers, and Students across the State of Texas. In FY23, REI produced 64 new surveys with survey reports and 8 real time survey data dashboards for HCDE divisions.</p>

HCDE Goals						General Operating Fund Expenditures by Object			
	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		2021/22 Actual	2022/23 Projected	2023/24 Budget
	X	X	X	X	X				
Personnel Allocations						Payroll	490,170	622,662	527,831
Position	21/22	22/23	23/24			Contracted Services	1,479	2,014	2,100
Director	1	1	1			Supplies & Materials	26,396	33,039	44,389
Manager	1	1	1			Other Operating Expenses	16,806	15,586	20,150
Coordinator	4	4	4			Capital Outlay	-	-	-
Secretary	1	1	1			Facility Charges	7,752	8,188	7,745
						Total Budget	542,603	681,489	602,215
Total Personnel	7	7	7						

Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
Percent of Deliverables completed on time	>50%	>60%	>60%
Percent of satisfied clients	90%	90%	90%
Number of deliverables that are scholarly products that are publicly disseminated	10	10%	10%
Percent of total expenditures of average cost per deliverable	<5%	<5%	<5%

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Research & Evaluation

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

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

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

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

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

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

EXPENDITURES - Facilities

6487 - Facilities Support Charges

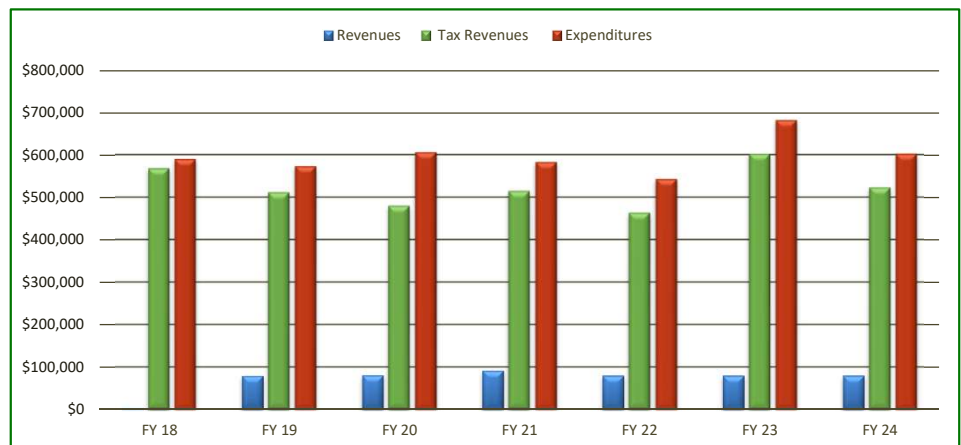
Total EXPENDITURES:

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

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

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



Center for Educator Success
301

Program Narrative	Division 2023-2024 Objectives
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.	Service Delivery Objective Reassign teacher certification and invent teacher advancement certification. CES will pilot three new programs.
	Client Satisfaction Objective 90% of participants will express satisfaction with CES's professional support.
	Outcomes Objective For every project or service rendered, the project will be outlined with and SOW with clear tangible deliverables.
	Financial Objective CES will work to decrease the tax revenue of the Division by at least 10% every year.
Division Goals	Prior Year Highlights
Grow from 1 teacher certification program to 4 by adding 3 new programs for educator certification and development. Grow from 1 district partnership to 4 district partnerships for educator certification and development. Invest in the development of individuals to create an exceptional team to deliver on our vision, goals, and impact.	Exceeded revenue goals met 1.36% of target and met all program goals of increase multi day contracts and conference attendants.

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1		Goal 2	Goal 3	Goal 4	Goal 5				
X		X	X						
Personnel Allocations									
Position				21/22	22/23	23/24			
Senior Director				2	1	1	Payroll		
Curriculum Officers				8	3	5	1,411,898		
Curriculum Managers				2	8	7	1,766,247		
Administrative Assistants				6	6	4.5	1,813,175		
							Contracted Services		
							149,315		
							368,556		
							370,056		
Total Personnel				18	18	17.5	Supplies & Materials		
							106,678		
							167,402		
							109,198		
							Other Operating Expenses		
							109,885		
							261,627		
							323,831		
							Capital Outlay		
							-		
							-		
							-		
							Facility Charges		
							54,452		
							69,898		
							58,204		
							Total Budget		
							1,832,228		
							2,633,730		
							2,674,464		
							*Historical Data compiled from ledgers for divisions merged:		
							Teaching & Learning Center		
							Educator Certification & Advancement		

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%

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

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

Center for Educator Success

(Historical data compiled from TLC & ECA ledgers)

REVENUES

REVENUES - Local, State, and Federal

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

REVENUES - Tax Revenues

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

EXPENDITURES

EXPENDITURES before Facilities

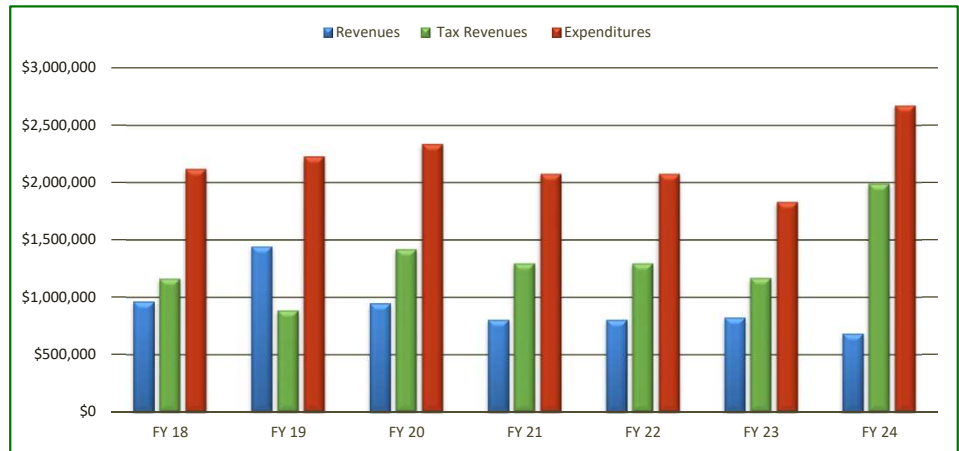
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
6100 - Payroll Expenditures	\$ 1,509,268	\$ 1,488,834	\$ 1,683,448	\$ 1,608,617	1,411,898	1,766,247	1,813,175
6200 - Contracted Services	\$ 306,689	\$ 442,740	\$ 312,340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

EXPENDITURES - Facilities

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

Performance Ratio

	45%	65%	41%	39%	45%	25%	26%
Total Local, Federal, and State Revenues / Total Expenditures							



Chief of Staff
094

Program Narrative	Division 2023-2024 Objectives
To provide continued support to the County School Superintendent, CASE for Kids, and the Education Foundation of Harris County in a manner that successfully promotes HCDE locally and statewide.	<p>Service Delivery Objective To provide continued support to the County School Superintendent, CASE for Kids, and the Education Foundation of Harris County in a manner that successfully promotes</p> <p>Client Satisfaction Objective To effectively support the County School Superintendent, CASE for Kids, and the Education Foundation of Harris County so each may successfully deliver their services and</p> <p>Outcomes Objective To promote HCDE in a manner that will continue to build and maintain partnerships in our local community and expand the brand.</p> <p>Financial Objective To continue to effectively support the County School Superintendent, CASE for Kids, and the Education Foundation of Harris County while being fiscally responsible.</p>
Division Goals	
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		2021/22 Actual	2022/23 Projected	2023/24 Budget
	X	X	X	X	X				
Personnel Allocations						Payroll	268,364	304,476	317,969
Position	21/22	22/23	23/24						
Chief of Staff	1	1	1						
Public Information & Policy Manager	1	1	1						
Total Personnel	2	2	2						
						Contracted Services	915	220	220
						Supplies & Materials	729	1,495	1,495
						Other Operating Expenses	1,257	9,284	4,184
						Capital Outlay	-	-	-
						Facility Charges	4,901	5,175	4,895
						Total Budget	7,801	320,650	328,763

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%

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

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

Chief of Staff

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

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

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total **EXPENDITURES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
234,208	223,555	250,734	263,066	268,364	304,476	317,969
47,112	10,778	457	915	915	220	220
2,885	1,296	7,912	1,289	729	1,495	1,495
2,196	1,055	5,209	3,747	1,257	9,284	4,184
286,401	236,684	264,312	269,017	271,265	315,475	323,868
2,656	2,746	4,727	4,551	4,901	5,175	4,895
289,057	239,430	269,039	273,568	276,166	320,650	328,763

Sustainability Ratio

Local Property Taxes / Expenditures

100%

100%

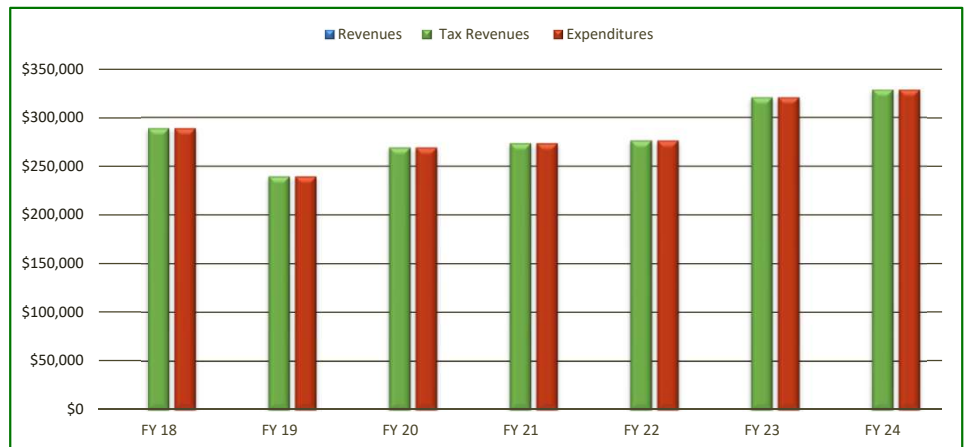
100%

100%

100%

100%

100%



Community Engagement 921

Program Narrative	Division 2023-2024 Objectives
Community Engagement division was established in September 2022 to identify strategic community partners who will enable fundraising efforts and support the missions of HCDE and the EFHC.	Service Delivery Objective n/a
Division Goals	Client Satisfaction Objective n/a
To develop and maintain partnership with business, industry, and community while increasing awareness of Harris County Department of Education's programs and services. To provide creative leadership in proactively identifying, cultivating, and soliciting new partners and engaging with existing partners. To build strong community foundation and relationship in Harris County with individuals and organizations to secure philanthropic support for HCDE and EFHC.	Outcomes Objective n/a
	Financial Objective To raise sufficient funds to support the current programs that EFHC supports with HCDE's help.

HCDE Goals						General Operating Fund Expenditures by Object							
Goal 1		Goal 2		Goal 3		Goal 4		Goal 5			2021/22	2022/23	2023/24
X		X		X							Actual	Projected	Budget
Personnel Allocations						Payroll				-	105,000	132,691	
Position				21/22	22/23	23/24	Contracted Services				-	-	-
Community Develop. Coord				1	1	1	Supplies & Materials				-	8,000	6,000
							Other Operating Expenses				-	7,000	9,000
							Capital Outlay				-	-	-
							Facility Charges				-	-	1,601
Total Personnel				1	1	1	Total Budget				-	120,000	149,292

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%

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

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

Community Development

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

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

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
-	-	-	-	-	105,000	132,691
-	-	-	-	-	-	-
-	-	-	-	-	8,000	6,000
-	-	-	-	-	7,000	9,000
-	-	-	-	-	120,000	147,691

EXPENDITURES - Facilities

6487 - Facilities Support Charges

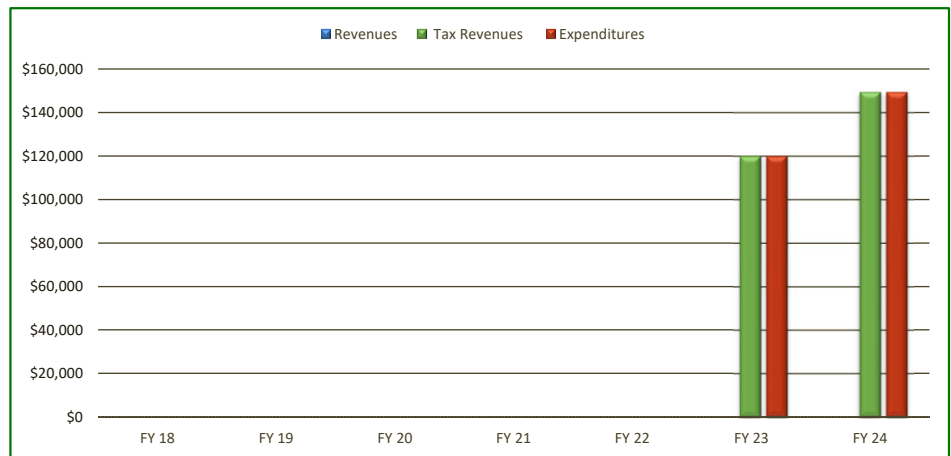
Total **EXPENDITURES**:

-	-	-	-	-	-	1,601
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 149,292

Sustainability Ratio

Local Property Taxes / Expenditures

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



CASE for Kids - Local 922

Program Narrative <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. We're making the CASE for Kids because what happens between school and home matters.</p>	Division 2023-2024 Objectives <p>Service Delivery Objective At least 90% of the proposed number of students will participate in CASE for Kids projects during the school year.</p> <p>Client Satisfaction Objective 90% of Stakeholders will be satisfied or very satisfied with services provided by CASE for Kids</p> <p>Outcomes Objective At least 70% of students will report awareness of college readiness skills.</p> <p>Financial Objective The average cost per student served by CASE for Kids will not exceed \$1,200.</p>
Division Goals <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>	Prior Year Highlights <p>One of the pillars of the 21st CCLC programs is family engagement. Family engagement can include student showcases, physical fitness activities, academic focus workshops and collaborative activities. One of the highlights in our Cycle 11 program was family game night hosted by two of our campuses (Cobb 6th grade, & George Sanchez North High School). 70 parents and students were in attendance to play culturally diverse games.</p>

HCDE Goals					
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	
X	X	X			
Personnel Allocations					
Position	21/22	22/23	23/24		
Director	1	1	1		
Assistant Director	2	2	2		
Manager	4	4	4		
Coordinator	24	24	26.5		
Secretary	5	5	6		
Specialists	15.5	15.5	27.5		
Total Personnel	51.5	51.5	67		
General Operating Fund Expenditures by Object					
	2021/22	2022/23	2023/24		
	Actual	Projected	Budget		
Payroll	303,691	341,194	342,524		
Contracted Services	279,740	314,798	321,872		
Supplies & Materials	37,407	17,902	19,668		
Other Operating Expenses	94,942	105,070	96,230		
Capital Outlay	-	-	-		
Facility Charges	-	-	132,233		
Total Budget	412,089	778,964	912,527		

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

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

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

CASE Local

REVENUES

REVENUES - Local, State, and Federal

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

REVENUES - Tax Revenues

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

EXPENDITURES

EXPENDITURES before Facilities

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
6100 - Payroll Expenditures	78,303	214,479	255,726	316,116	303,691	341,194	342,524
6200 - Contracted Services	74,188	248,307	283,121	295,263	279,740	314,798	321,872
6300 - Supplies & Materials	32,910	51,484	53,516	41,140	37,407	17,902	19,668
6400 - Other Operating Costs	88,136	157,836	101,656	107,376	94,942	105,070	96,230
	273,537	672,106	694,020	759,895	715,780	778,964	780,294

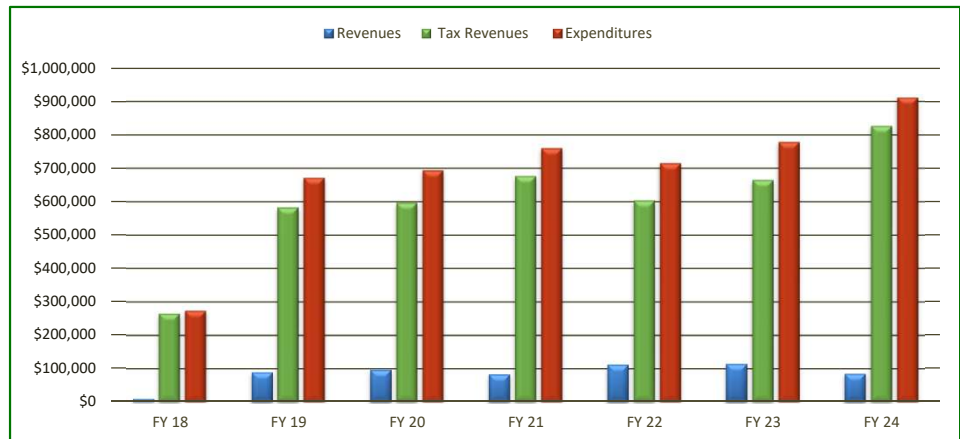
EXPENDITURES - Facilities

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

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

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



Business Support Services 050

Program Narrative						Division 2023-2024 Objectives				
The Business Services Division provides financial support services to all HCDE divisions. Activities include, but are not limited to budgeting, financial reporting, grant accounting, payroll services, accounts payable and accounts receivable services, cash receipts, debt payment monitoring, investment of department funds and finance training.						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.				
						Client Satisfaction Objective 90% of clients will be satisfied with services provided by Business Services				
						Outcomes Objective The target is that this upcoming annual financial audit will receive an "unmodified" opinion from the independent auditor with no findings.				
						Financial Objective Business Services operation costs will range between 3% to 5% per Department Employee.				
Division Goals						Prior Year Highlights				
To support the operations of HCDE by maximizing human and fiscal resources and utilizing sound fiscal planning for the efficient delivery of services and the protection of HCDE assets.						The Division had the following accomplishments: - 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. Additionally, no findings or questioned costs on the annual financial report - Tax collection rate over 99%. - Successfully secured and administered over \$30M in grants with Clean audits - Administered over \$54M on the new PFC projects.				
HCDE Goals						General Operating Fund Expenditures by Object				
	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		2021/22	2022/23	2023/24	
		X		X	X		Actual	Projected	Budget	
Personnel Allocations						Payroll	1,326,837	1,503,664	1,727,362	
Position				21/22	22/23	23/24	Contracted Services	392,100	354,200	342,200
Assistant Superintendent				1	1	1	Supplies & Materials	47,691	54,250	54,250
Chief Accounting Officer				1	1	1	Other Operating Expenses	72,251	51,000	63,000
Accounting Manager				1	1	1	Capital Outlay	-	-	-
Accountants (Senior-Staff-Junior)				5	7	7	Facility Charges	38,470	40,620	38,423
Coordinator/Analyst				2	1	1	Total Budget	1,877,349	2,003,734	2,225,235
Executive Assistant				1	1	1				
Specialist/Clerk				6	6	6.5				
Total Personnel				17	18	18.5				
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 2023-2024

Business Support Services

REVENUES

REVENUES - Local, State, and Federal

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

REVENUES - Tax Revenues

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

EXPENDITURES

EXPENDITURES before Facilities

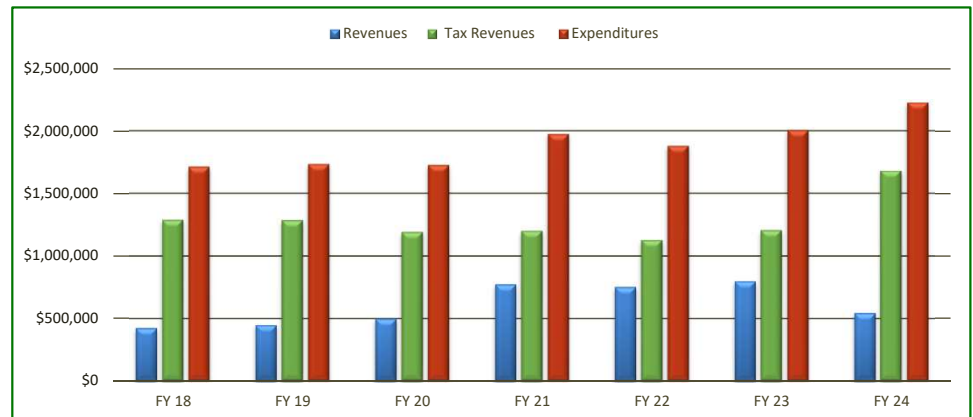
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
6100 - Payroll Expenditures	1,219,835	1,224,714	1,191,499	1,361,694	1,326,837	1,503,664	1,727,362
6200 - Contracted Services	302,777	325,695	395,502	461,478	392,100	354,200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

EXPENDITURES - Facilities

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

Sustainability Ratio

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

Department Wide

REVENUES

REVENUES - Local, State, and Federal

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

REVENUES - Tax Revenues

5710 - Local Property Taxes	6,692,639	6,910,967	6,385,994	5,839,207	4,989,401	1,856,131	2,429,062
Total REVENUES:	9,439,910	10,313,468	12,916,959	9,377,657	10,253,661	7,182,270	7,996,558

EXPENDITURES

EXPENDITURES before Facilities

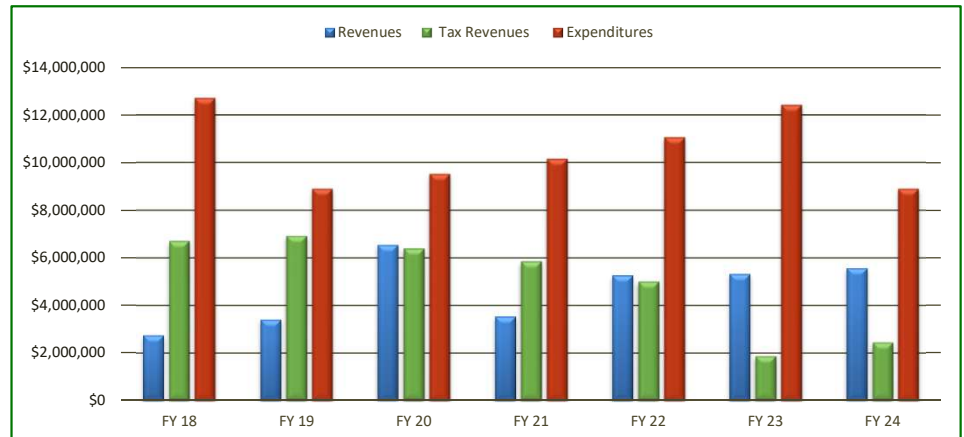
6100 - Payroll Expenditures	-	-	-	-	-	(2,017,000)	(1,092,797)
6200 - Contracted Services	717,872	725,605	886,289	959,788	2,009,716	1,976,146	2,015,594
6300 - Supplies & Materials	(40,758)	(32,018)	36,814	143,573	87,761	3,135	19,877
6400 - Other Operating Costs	992,682	80,196	105,427	129,095	176,911	1,110,692	639,500
6600 - Capital Assets	216,663	-	11,709	-	-	-	-
8900 - Other Uses	8,679,518	5,770,378	5,829,097	6,272,885	5,797,906	8,017,651	4,400,762
	10,565,977	6,544,161	6,869,336	7,505,341	8,072,295	9,090,624	5,982,936

EXPENDITURES - Facilities

6487 - Facilities Support Charges	2,145,893	2,354,102	2,647,639	2,643,572	2,984,762	3,323,311	2,914,622
Total EXPENDITURES:	\$ 12,711,870	\$ 8,898,263	\$ 9,516,975	\$ 10,148,913	\$ 11,057,058	\$ 12,413,935	\$ 8,897,558

Sustainability Ratio

Local Property Taxes / Expenditures	53%	78%	67%	58%	45%	15%	27%
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HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

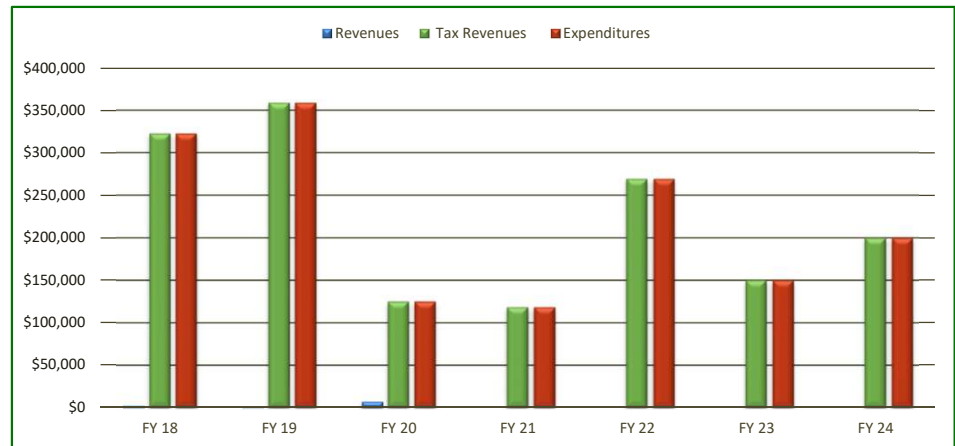
Retirement Leave Benefits Fund

REVENUES	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
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	269,275	150,000	200,000
Total REVENUES:	322,795	358,964	124,832	118,233	269,275	150,000	200,000

EXPENDITURES	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	322,795	358,964	124,832	118,233	269,275	150,000	200,000
Total EXPENDITURES:	\$ 322,795	\$ 358,964	\$ 124,832	\$ 118,233	\$ 269,275	\$ 150,000	\$ 200,000

Sustainability Ratio

Local Property Taxes / Expenditures	99%	100%	94%	100%	100%	100%	100%
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HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

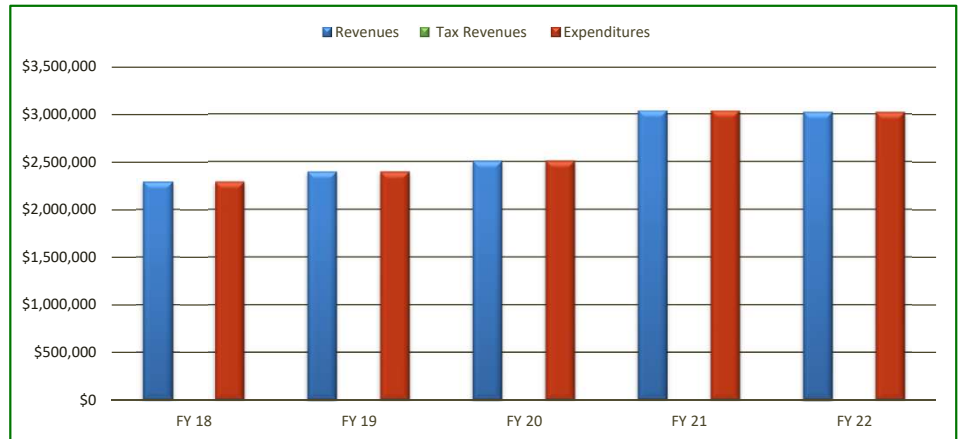
State TRS On Behalf Payments

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
REVENUES							
REVENUES - Local, State, and Federal							
5830 - Revenue-Other TX Agencies	\$ 2,290,135	\$ 2,396,189	\$ 2,508,669	\$ 3,036,198	\$ 3,019,944	\$ 3,250,000	\$ 3,300,000
Total REVENUES:	2,290,135	2,396,189	2,508,669	3,036,198	3,019,944	3,250,000	3,300,000

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,290,135	2,396,189	2,508,669	3,036,198	3,019,944	3,250,000	3,300,000
Total EXPENDITURES:	\$ 2,290,135	\$ 2,396,189	\$ 2,508,669	\$ 3,036,198	\$ 3,019,944	\$ 3,250,000	\$ 3,300,000

Sustainability Ratio

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

State TEA Employee Portion Health Insurance

REVENUES

REVENUES - Local, State, and Federal

5830 - Revenue-Other TX Agencies

Total **REVENUES**:

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

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

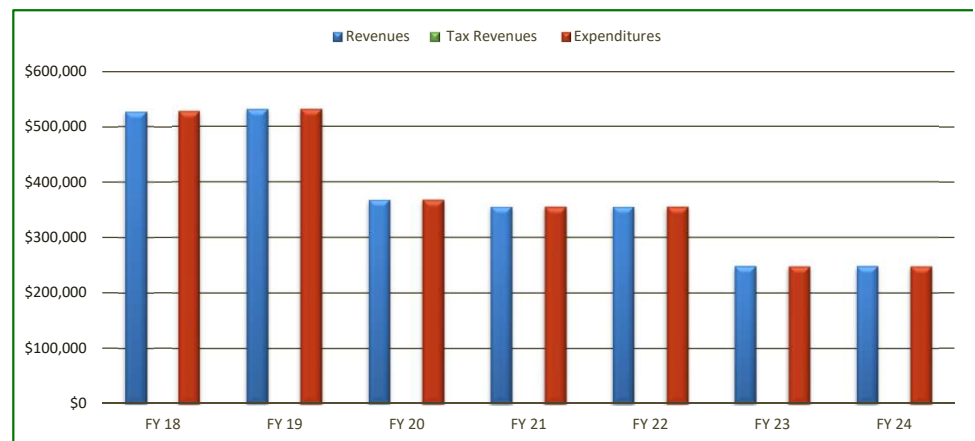
Total **EXPENDITURES**:

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

Sustainability Ratio

Local Property Taxes / Expenditures

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



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

State TEA Supplemental Compensation

REVENUES

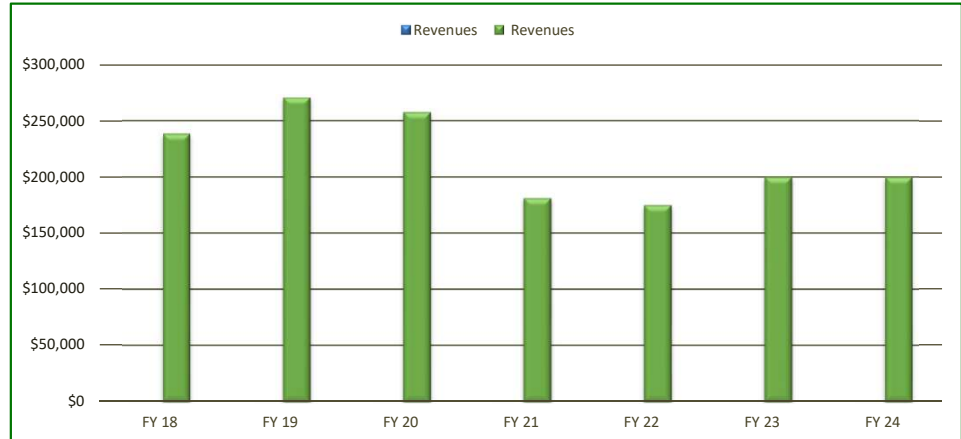
REVENUES - Local, State, and Federal

REVENUES - Tax Revenues

5810 - State Revenues

Total **REVENUES:**

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





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Procurement Support Services 950

Program Narrative	Division 2023-2024 Objectives
<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>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 year.</p>
	<p>Financial Objective Division support expenses will not exceed approved budget</p>
Division Goals	Prior Year Highlights
<ul style="list-style-type: none"> 90% of HCDE clients will be satisfied with purchasing services. All Procurement services staff members will be TASBO certified. Our divisions will have a greater selection of highly qualified vendors who respond to solicitations. 	<p>Implemented iPASS (Internal Procurement Annual Supplier Showcase). Procurement Staff presented at NIGP (Boston) and TASBO (Grapevine)</p>

HCDE Goals	General Operating Fund Expenditures by Object													
<table> <tr> <th>Goal 1</th><th>Goal 2</th><th>Goal 3</th><th>Goal 4</th><th>Goal 5</th></tr> <tr> <td>X</td><td></td><td></td><td></td><td></td></tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X						2021/22	2022/23	2023/24
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5										
X														
		Actual	Projected	Budget										
Personnel Allocations	Payroll	590,299	666,542	742,066										
Position	Contracted Services	26,738	60,200	61,950										
Director	Supplies & Materials	11,003	27,900	27,900										
Assistant Director	Other Operating Expenses	22,128	59,600	63,150										
Procurement Manager	Capital Outlay	-	-	-										
Procurement Coordinator	Facility Charges	24,673	26,052	24,643										
Purchasing Specialist														
Quality Assurance Specialist	Total Budget	84,542	840,294	919,709										
Clerk														
Total Personnel														

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

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Procurement Services

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

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

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

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

EXPENDITURES - Facilities

6487 - Facilities Support Charges

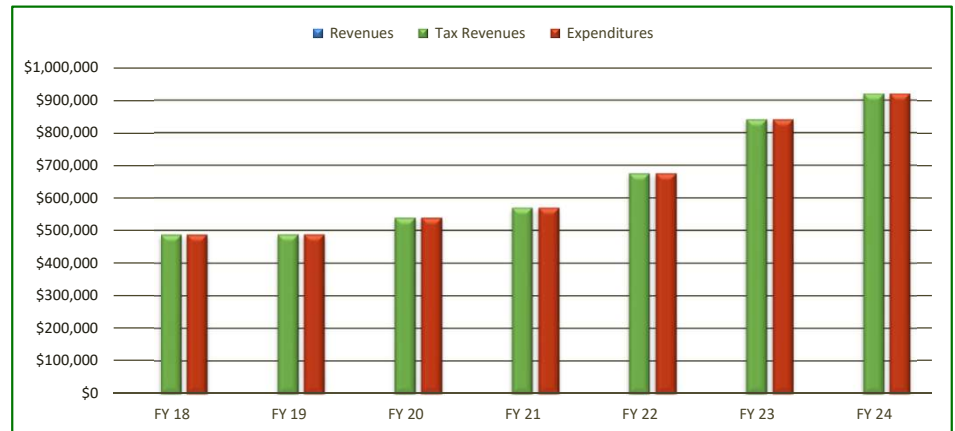
Total **EXPENDITURES**:

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

Sustainability Ratio

Local Property Taxes / Expenditures

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



Chief Communications Officer
093

Program Narrative	Division 2023-2024 Objectives
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>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>
Division Goals	Prior Year Highlights
Provide leadership to HCDE through communications, marketing and technology solutions.	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.

HCDE Goals						General Operating Fund Expenditures by Object				
Goal 1		Goal 2	Goal 3	Goal 4	Goal 5		2021/22	2022/23	2023/24	
X		X	X	X			Actual	Projected	Budget	
Personnel Allocations						Payroll	189,169	212,379	219,072	
Position				21/22	22/23	23/24	Contracted Services	710	6,000	1,500
Chief Communcation Officer				1	1	1	Supplies & Materials	2,835	1,500	3,800
							Other Operating Expenses	5,500	10,700	12,900
							Capital Outlay	-	-	-
							Facility Charges	3,088	3,261	3,085
							Total Budget	201,302	233,840	240,357
				1	1	1				

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%

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

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

Chief Communications Officer

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

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

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

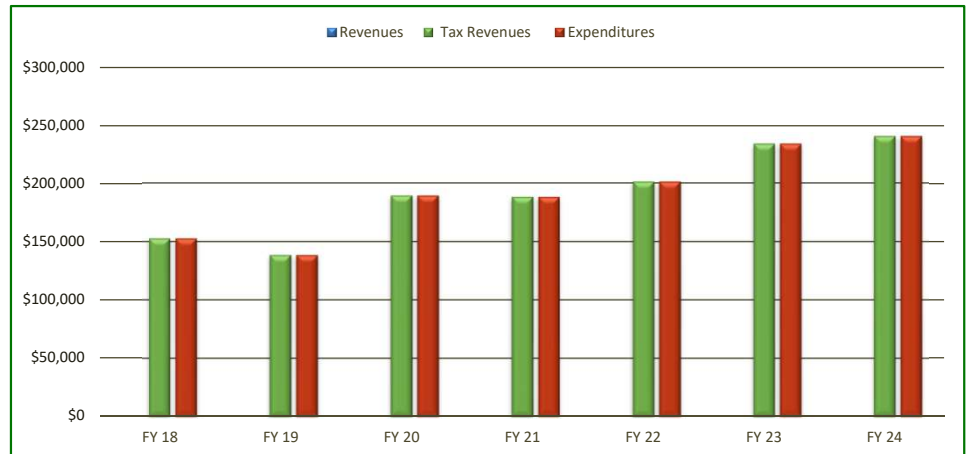
Total **EXPENDITURES**:

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
146,964 134,027 173,689 178,956 189,169 212,379 219,072							
- - 1,459 457 710 6,000 1,500							
1,472 - 5,089 271 2,835 1,500 3,800							
1,078 1,210 6,160 5,800 5,500 10,700 12,900							
149,514 135,237 186,398 185,484 198,214 230,579 237,272							
3,090 3,195 2,978 2,868 3,088 3,261 3,085							
\$ 152,604 \$ 138,432 \$ 189,376 \$ 188,352 \$ 201,302 \$ 233,840 \$ 240,357							

Sustainability Ratio

Local Property Taxes / Expenditures

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



Technology Support Services 090

Program Narrative	Division 2023-2024 Objectives
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.	Service Delivery Objective Greater than 70% requests resolved without escalation to second level staff
	Client Satisfaction Objective Greater than 85% customer satisfaction
	Outcomes Objective Greater than 95% of identified HCDE forms will allow data to be submitted online
	Financial Objective Less than 5% of institutional expenditures spent through central IT
Division Goals	Prior Year Highlights
Provide quality technology based support, maintain an advanced technology infrastructure, support business critical applications, develop technology solutions that support HCDE business, maintain a strong cyber security posture in protecting the assets and productivity of the workplace. Continued Cross-Division Collaboration for business process improvement	IT Training programs, initiated more formal IT Governance

HCDE Goals						General Operating Fund Expenditures by Object			
		Goal 1	Goal 2	Goal 3	Goal 4	Goal 5			
		X	X	X	X	X			
Personnel Allocations									
Position				21/22	22/23	23/24			
Director				1	1	1			
Managers				3	3	4			
Software Developer				2	2	2			
Administrative Assistant				1	1	1			
Technical Staff				17	17	18			
Total Personnel				24	24	26			

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%

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

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

Technology Support Services

REVENUES

REVENUES - Local, State, and Federal

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

REVENUES - Tax Revenues

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

EXPENDITURES

EXPENDITURES before Facilities

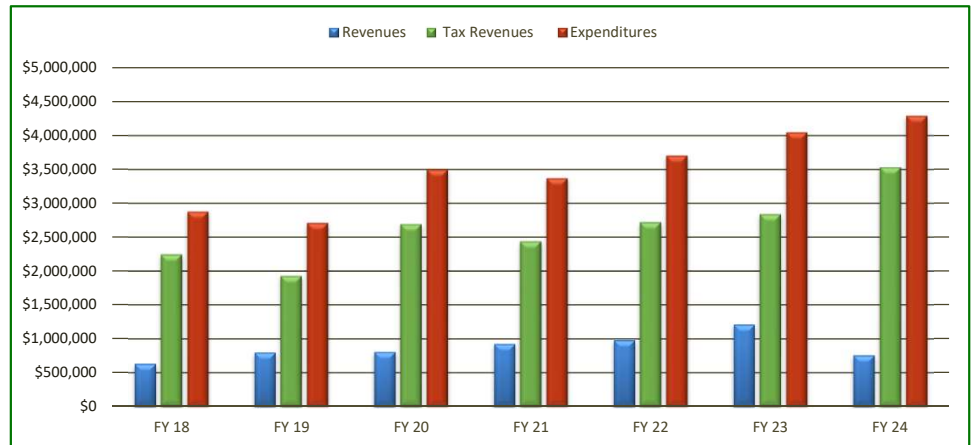
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
6100 - Payroll Expenditures	1,776,616	1,824,378	1,901,864	2,006,889	2,293,889	2,453,604	2,756,613
6200 - Contracted Services	509,784	392,098	503,669	432,406	371,608	377,809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

EXPENDITURES - Facilities

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

Sustainability Ratio

Local Property Taxes / Expenditures	78%	71%	77%	72%	73%	70%	82%
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Marketing & Client Engagement 092

Program Narrative <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>	Division 2023-2024 Objectives <div>Service Delivery Objective</div> <p>Marketing & Client Engagement will deliver marketing strategies / materials to revenue-generating divisions.</p> <div>Client Satisfaction Objective</div> <p>90% of HCDE employees who use our services will be satisfied.</p> <div>Outcomes Objective</div> <p>Increase marketing efforts through social media, email blasts, website advertising and attending and setting up booths at conferences</p> <div>Financial Objective</div> <p>Client Engagement's expenditures for the fiscal year will not exceed the approved budget.</p>
Division Goals <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. 	Prior Year Highlights <p>In 2022-2023, Marketing and 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 advertising campaign targeted to Harris County to increase awareness of HCDE's programs and services</p>

HCDE Goals					
Goal 1		Goal 2	Goal 3	Goal 4	Goal 5
X		X			
Personnel Allocations					
Position			21/22	22/23	23/24
Senior Director			1	1	1
Assistant Director			0.5	0.5	0.5
Coordinator - Engagement			3	3	3
Coordinator - Translation			1	1	1
Secretary			0.5	0.5	1
Total Personnel			6	6	6.5

General Operating Fund Expenditures by Object			
	2021/22	2022/23	2023/24
	Actual	Projected	Budget
Payroll	433,214	562,914	616,601
Contracted Services	33,247	12,559	18,559
Supplies & Materials	12,201	22,110	25,110
Other Operating Expenses	71,420	91,570	82,410
Capital Outlay	-	-	-
Facility Charges	7,394	7,807	7,384
Total Budget	557,476	696,960	750,064

Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
Support	100%	100%	100%
% clients satisfied	90%	90%	90%
% Compliant with timely submission of risk assessment items	100%	100%	100%
% increase in interlocal agreements	15%	15%	15%
% in compliance with division budget	100%	100%	100%

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Client Engagement

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

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

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

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

EXPENDITURES - Facilities

6487 - Facilities Support Charges

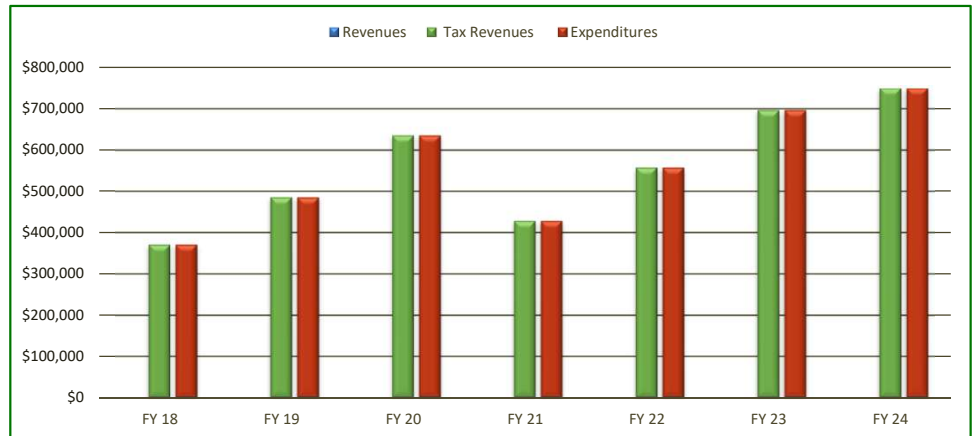
Total EXPENDITURES:

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

Sustainability Ratio

Local Property Taxes / Expenditures

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



Communications & Creative Services

925

Program Narrative	Division 2023-2024 Objectives
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>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>
Division Goals	Prior Year Highlights
<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>	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.

HCDE Goals	General Operating Fund Expenditures by Object													
<table border="1"> <tr> <th>Goal 1</th><th>Goal 2</th><th>Goal 3</th><th>Goal 4</th><th>Goal 5</th></tr> <tr> <td>X</td><td>X</td><td>X</td><td>X</td><td></td></tr> </table>	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X	X	X			2021/22	2022/23	2023/24
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5										
X	X	X	X											
		Actual	Projected	Budget										
Personnel Allocations	Payroll	850,016	997,324	1,098,413										
Position	Contracted Services	7,262	90,616	90,616										
Director	Supplies & Materials	44,057	64,432	64,432										
Manager	Other Operating Expenses	30,540	43,050	43,050										
Community Engagement	Capital Outlay	-	-	-										
Content Coordinators	Facility Charges	19,671	20,771	19,647										
Multi-Media Team														
Graphic Design Team														
Administrative Assistant														
Total Personnel	Total Budget	951,545	1,216,193	1,316,158										

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

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

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

Communications

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

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

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

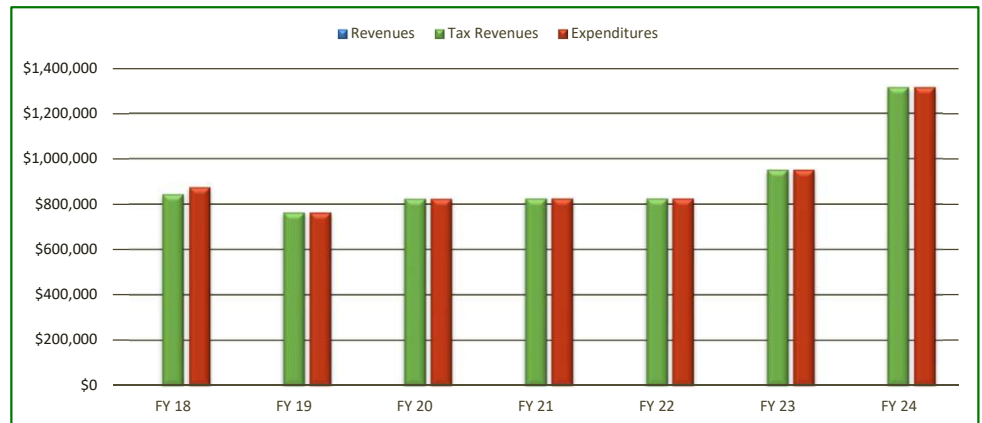
Total **EXPENDITURES**:

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

Sustainability Ratio

Local Property Taxes / Expenditures

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



Human Resources 030

Program Narrative

Human Resources division (HRD) is responsible for the design of formal systems to ensure the effective and efficient use of human talent to accomplish HCDE's goals. To assist the department in meeting its goals, HRD is composed of several groups of interlinked activities: Employment and Recruiting, Training and Development, Compensation Administration, Benefits Administration, Employee Relations, Employee Services and Personnel Records Management.

Division 2023-2024 Objectives

Service Delivery Objective

All new HCDE employees will receive New Employee Orientation and Benefits Orientation in person.

Client Satisfaction Objective

N/A

Outcomes Objective

90% 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

Implement new performance management system.

Implement new hire processing and onboarding through Employee Records application.

Maintain all personnel files through Laserfiche.

Prior Year Highlights

Salary schedule review

Implemented recruiting, retention and referral incentives

Offered 100% employer paid medical premium

Implemented Risk Management services for the Department

HCDE Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
				X

General Operating Fund Expenditures by Object

	2021/22	2022/23	2023/24
	Actual	Projected	Budget
Payroll	861,568	901,318	1,036,760
Contracted Services	109,832	64,764	53,500
Supplies & Materials	52,692	73,935	96,750
Other Operating Exp.	43,044	113,547	134,250
Capital Outlay	-	-	-
Facility Charges	21,577	21,442	22,641
Total Budget	1,088,713	1,175,007	1,343,901

Personnel Allocations

Position	21/22	22/23	23/24
Executive Director	1	1	1
Assistant Director	1	1	1
HR Coordinator	3	3	3
Benefits Coordinator	1	1	1
HR Generalist	1	1	1
Specialists: Risk/Benefits/Recruit	2	2	3
Admin Assistant/Clerk	1	1	1
Total Personnel	10	10	11

Performance Measures

	Actual 2020/21	Projected 2021/22	Projected 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

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Human Resources

REVENUES

REVENUES - Local, State, and Federal

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
5740 - Local Revenue-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5890 - State Revenue-Shared Services	-	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	210,866	244,632	264,943	290,669	323,210	391,278	250,874
	210,866	244,632	264,943	290,669	323,210	391,278	250,874

REVENUES - Tax Revenues

5710 - Local Property Taxes	775,946	753,546	779,340	798,044	851,797	952,623	1,169,167
Total REVENUES:	986,812	998,178	1,044,283	1,088,713	1,175,007	1,343,901	1,420,041

EXPENDITURES

EXPENDITURES before Facilities

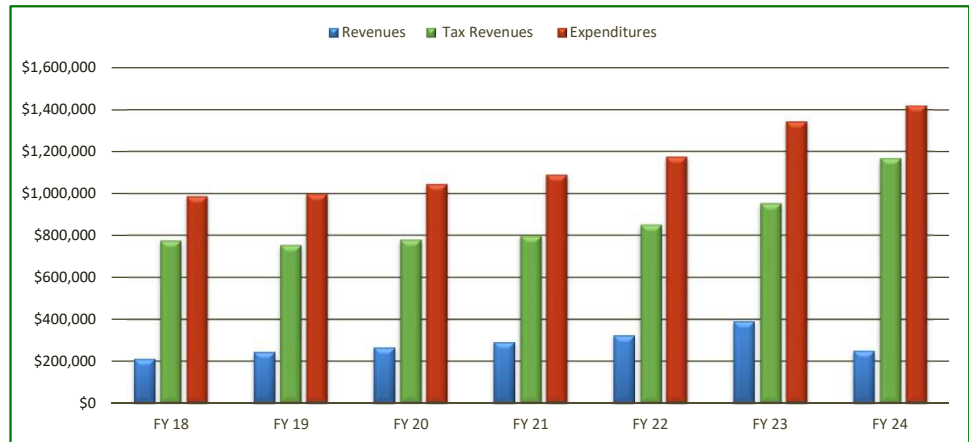
6100 - Payroll Expenditures	771,169	799,866	824,394	861,568	901,318	1,036,760	1,114,125
6200 - Contracted Services	83,641	38,234	86,539	109,832	64,764	53,500	59,500
6300 - Supplies & Materials	30,182	48,785	49,359	52,692	73,935	96,750	99,750
6400 - Other Operating Costs	51,461	59,219	61,583	43,044	113,547	134,250	125,250
	936,453	946,104	1,021,874	1,067,136	1,153,564	1,321,260	1,398,625

EXPENDITURES - Facilities

6487 - Facilities Support Charges	50,359	52,074	22,409	21,577	21,442	22,641	21,416
Total EXPENDITURES:	\$ 986,812	\$ 998,178	\$ 1,044,283	\$ 1,088,713	\$ 1,175,007	\$ 1,343,901	\$ 1,420,041

Sustainability Ratio

Local Property Taxes / Expenditures	79%	75%	75%	73%	72%	71%	82%
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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 2023-2024 Objectives
	Service Delivery Objective Division directors under my supervision will receive an average of 4 formal visits from me during the year.
	Client Satisfaction Objective At least 90% of the division directors, managers, and supervisors receiving support services from me will be satisfied with those services.
	Outcomes Objective 100% of the divisions under my supervision will meet their outcome accountability objectives.
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 100% of the divisions under my supervision will meet their financial accountability objectives

HCDE Goals						General Operating Fund Expenditures by Object			
							2021/22	2022/23	2023/24
							Actual	Projected	Budget

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%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Assistant Superintendent Academic Support

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

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

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

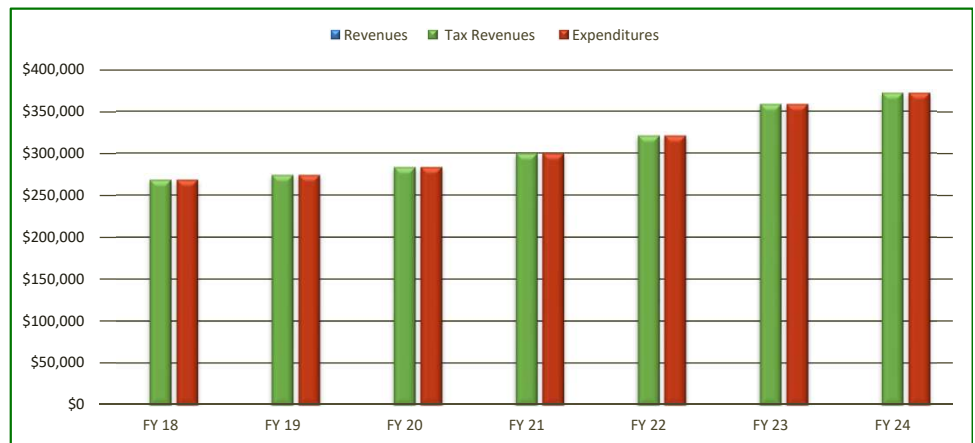
Total **EXPENDITURES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
249,655	256,871	263,930	278,803	292,871	317,766	331,597
1,416	914	915	1,815	610	1,310	1,310
453	820	239	1,631	411	3,628	3,728
9,833	9,897	13,590	13,107	22,144	30,500	30,400
261,357	268,502	278,674	295,356	316,036	353,204	367,035
6,904	5,639	4,719	4,543	4,893	5,166	4,887
\$ 268,261	\$ 274,141	\$ 283,393	\$ 299,899	\$ 320,929	\$ 358,370	\$ 371,922

Sustainability Ratio

Local Property Taxes / Expenditures

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



School-Based Therapy Services

111

Program Narrative	Division 2023-2024 Objectives
<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. Therapy Services' mission: Advancing best practices for service delivery in partnership with the educational community.</p>	<p>Service Delivery Objective</p> <p>The School-Based Therapy Services division will deliver 80% of the days of service contracted with independent school</p>
	<p>Client Satisfaction Objective</p> <p>A minimum of 90% of School-Based Therapy Services clients and employees will be satisfied with services.</p>
	<p>Outcomes Objective</p> <p>A minimum of 80% of therapy providers will adhere to best practices when delivering services to students.</p>
	<p>Financial Objective</p> <p>The School-Based Therapy Services division will provide at least 80-85% self-support as measured by the actual revenue to expenses.</p>
Division Goals	Prior Year Highlights
<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>In the 2021-2022 school year, the division served 7,286 students and trained 5,667 teachers and educators in 31 school districts, charter schools and other educational entities in the greater Houston area. The TxSpot website had 6,100 users on its site and provided answers to 57 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>

HCDE Goals						General Operating Fund Expenditures by Object					
		Goal 1	Goal 2	Goal 3	Goal 4	Goal 5			2021/22	2022/23	2023/24
				X	X	X			Actual	Projected	Budget
Personnel Allocations						Payroll		10,268,908	10,909,212	11,169,081	
Position		21/22		22/23	23/24	Contracted Services		23,492	25,144	20,480	
Director		1		1	1	Supplies & Materials		77,708	42,519	103,700	
Manager		8		8.5	9	Other Operating Exp.		113,506	77,706	98,255	
Field Staff		133.35		139.5	152.9	Capital Outlay		-	-	-	
Administrative Assistant		2		1	1	Facility Charges		67,074	64,583	72,073	
Clerk		2		2	2						
						Total Budget		10,550,688	11,119,164	11,463,588	
Total Personnel		146.35		152	165.9						

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%

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

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

School Based-Therapy Services

REVENUES

REVENUES - Local, State, and Federal

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
5720 - Local Rev-Schl Districts	\$ 8,552,308	\$ 8,888,791	\$ 8,981,970	\$ 8,892,942	9,359,728	11,269,817	12,016,808
5740 - Local Revenue-Other	-	-	-	-	-	-	-
	8,552,308	8,888,791	8,981,970	8,892,942	9,359,728	11,269,817	12,016,808

REVENUES - Tax Revenues

5710 - Local Property Taxes	1,149,555	1,428,440	1,568,718	2,226,221	2,103,860	3,119,281	3,379,077
Total REVENUES:	9,701,863	10,317,231	10,550,688	11,119,163	11,463,588	14,389,098	15,395,885

EXPENDITURES

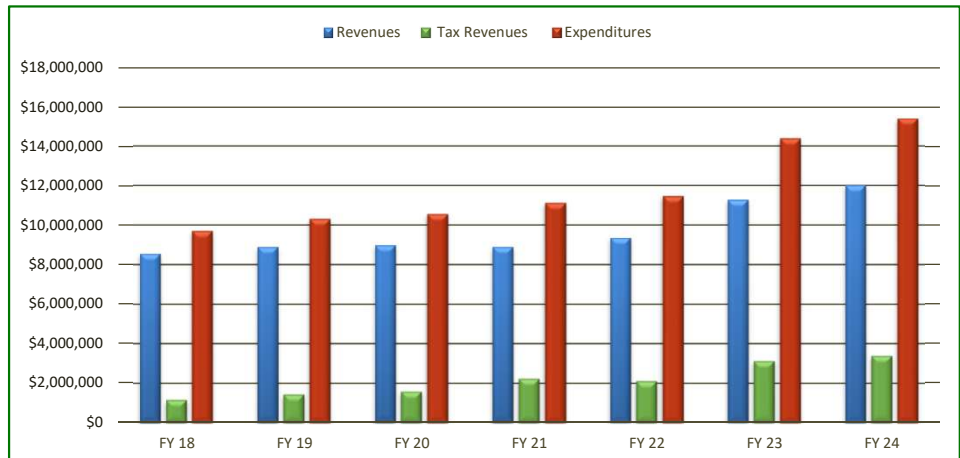
EXPENDITURES before Facilities

6100 - Payroll Expenditures	9,445,297	10,025,196	10,268,908	10,909,212	11,169,081	13,981,837	14,982,374
6200 - Contracted Services	25,443	25,103	23,492	25,144	20,480	37,500	44,900
6300 - Supplies & Materials	63,432	102,893	77,708	42,519	103,700	156,960	129,500
6400 - Other Operating Costs	109,767	104,142	113,506	77,706	98,255	136,700	168,200
	9,643,939	10,257,334	10,483,614	11,054,581	11,391,515	14,312,997	15,324,974

EXPENDITURES - Facilities

6487 - Facilities Support Charges	57,924	59,897	67,074	64,583	72,073	76,101	70,911
Total EXPENDITURES:	\$ 9,701,863	\$ 10,317,231	\$ 10,550,688	\$ 11,119,164	\$ 11,463,588	\$ 14,389,098	\$ 15,395,885

Performance Ratio	88%	86%	85%	80%	82%	78%	78%
Total Local, Federal, and State Revenues / Total Expenditures							



Special Schools Administration 501

Program Narrative						Division 2023-2024 Objectives			
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.						Service Delivery Objective Academic and Behavior Schools will conduct an ARD meeting within two weeks of enrollment for 100% of the students.			
						Client Satisfaction Objective Ninety percent of client district representatives will be satisfied with services by Academic and Behavior Schools.			
						Outcomes Objective Eighty percent of students with adaptive behavior program will advance from daily level to “progress level” within 15 weeks of enrollment.			
						Financial Objective Academic and Behavior Schools’ will be 75% to 80% self-supporting.			
Division Goals						Prior Year Highlights			
• 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.						• 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						General Operating Fund Expenditures by Object			
							2021/22	2022/23	2023/24
							Actual	Projected	Budget
Personnel Allocations						Payroll			
Position				21/22	22/23	23/24	567,497	626,554	723,433
Director				1	1	1	285,678	38,900	19,900
Curriculum Director				1	1	1	24,522	149,150	117,900
Bus Driver				0	0	1	59,130	88,590	101,740
Compliance & Tech Support				1	1	1	-	-	-
Administrative Assistant/Clerk				2	2	2	8,309	8,773	8,298
Instruct. Coach/Parent Engage				1	1	0			
Total Personnel				5	5	6			
Performance Measures						Actual		Projected	
						2020/21		2021/22	
						2022/23			
% of divisions that met their service delivery objectives.						100%		100%	
% of divisions that met their client satisfaction objectives.						100%		100%	
% of divisions that met their compliance objectives.						100%		100%	
% of divisions that met their outcomes objectives.						100%		100%	
% of divisions that met their financial effectiveness objectives.						100%		100%	

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

Special School Administration

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

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

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

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

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

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

EXPENDITURES - Facilities

6487 - Facilities Support Charges

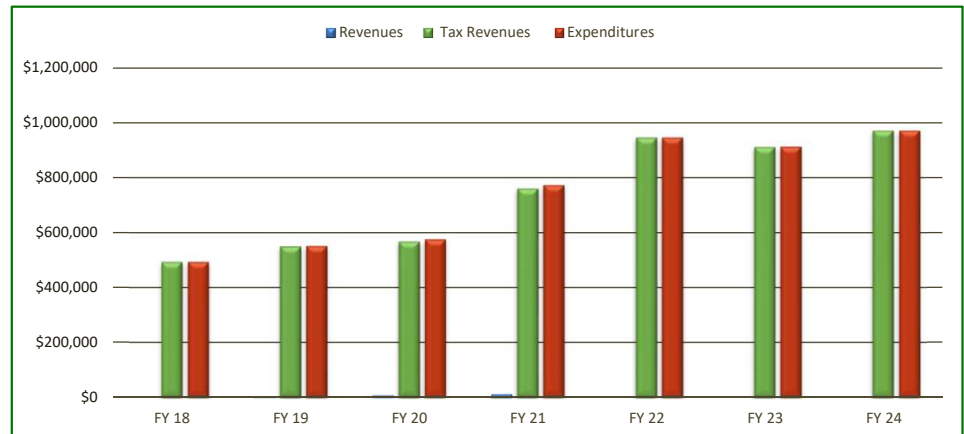
Total **EXPENDITURES**:

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

Sustainability Ratio

Local Property Taxes / Expenditures

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



Academic and Behavior School East 131

Program Narrative 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.	Division 2023-2024 Objectives Service Delivery Objective 100% of students enrolled in Life Skills for at least weeks will show growth in their IEP Goals and Objectives. Client Satisfaction Objective 90% of client districts will be satisfied with services by ABS East. 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. Financial Objective Highpoint East School will be 75% to 80% self supporting.
Division Goals To provide effective educational services to at-risk students with behavior challenges.	Prior Year Highlights <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 2022-2023 due to increased district partners.

HCDE Goals					
Goal 1		Goal 2	Goal 3	Goal 4	Goal 5
X		X	X	X	
Personnel Allocations					
Position			21/22	22/23	23/24
Principal			1	1	1
Assistant Principal			2	2	2
Compliance Officer/Liaison			1	1	1
Counselor/Therapist			1.5	2.5	2.5
Instructional Coach			1.25	1.25	1.25
Specialists			3	3	3.5
School Nurse			1.5	1.5	1.25
Teachers			22	22	28
Aides/Substitutes			28	28	34
Secretary/Clerks			3	3	3
Total Personnel			64.25	65.25	77.5

General Operating Fund Expenditures by Object			
	2021/22	2022/23	2023/24
	Actual	Projected	Budget
Payroll	3,218,950	4,485,809	5,297,914
Contracted Services	182,475	184,250	194,810
Supplies & Materials	123,149	187,375	104,800
Other Operating Expenses	53,738	31,585	33,100
Capital Outlay	-	-	-
Facility Charges	334,430	353,125	694,439
Total Budget	3,912,742	5,242,144	6,325,063

Performance Measures Percentage of students meeting progress in IEP Goals and Objectives Percentage of clients satisfied. Percentage of students meeting progress in Boys Town System Revenue/expenditure ratio	Actual 2020/21	Projected 2021/22	Projected 2022/23
	100%	100%	100%
	90%	90%	90%
	80%	80%	80%
	80%	80%	80%

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

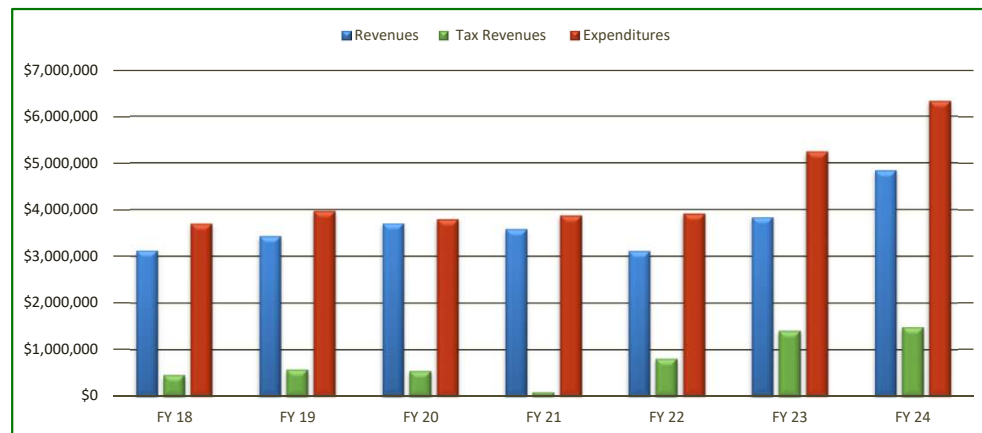
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2023-2024

Academic and Behavior School East

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 3,120,900	\$ 3,428,875	\$ 3,703,769	\$ 3,578,535	3,109,371	3,835,621	4,840,488
5740 - Local Rev-Other	3,351	283	-	-	-	-	-
	3,124,251	3,429,158	3,703,769	3,578,535	3,109,371	3,835,621	4,840,488
REVENUES - Tax Revenues							
5710 - Local Property Taxes	459,609	575,753	541,751	88,442	803,371	1,406,523	1,484,575
Total REVENUES:	\$ 3,583,860	\$ 4,004,911	\$ 4,245,520	\$ 3,666,977	\$ 3,912,742	\$ 5,242,144	\$ 6,325,063

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	3,082,425	3,258,184	3,147,140	3,210,420	3,218,950	4,485,809	5,297,914
6200 - Contracted Services	155,789	151,058	177,929	178,861	182,475	184,250	194,810
6300 - Supplies & Materials	101,238	190,906	133,682	126,972	123,149	187,375	104,800
6400 - Other Operating Costs	35,805	48,260	22,934	36,690	53,738	31,585	33,100
	3,375,257	3,648,408	3,481,685	3,552,944	3,578,312	4,889,019	5,630,624
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	324,747	322,501	310,526	318,056	334,430	353,125	694,439
Total EXPENDITURES:	\$ 3,700,004	\$ 3,970,909	\$ 3,792,211	\$ 3,870,999	\$ 3,912,742	\$ 5,242,144	\$ 6,325,063

Performance Ratio	84%	86%	98%	92%	79%	73%	77%
Total Local, Federal, and State Revenues / Total Expenditures							



Academic and Behavior School West

132

Program Narrative						Division 2023-2024 Objectives																					
<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>						Service Delivery Objective																					
						Our high school students will master their academic goals for the 2022-2023 school year.																					
						Client Satisfaction Objective																					
						90% of clients will be satisfied with service provided by AB Schools.																					
						Outcomes Objective																					
						80% of students in the Adaptive Behavior program enrolled for 12 continuous weeks or more will advance form daily level to progress.																					
						Financial Objective																					
						The revenue/expenditure ratio will be 80% or higher.																					
Division Goals						Prior Year Highlights																					
<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.						Last year we had 15 students Transition back to their home School Districts. We promoted 11 students to the next grade level and graduated 6 seniors. In the fall of 2022, we had two students graduate from high school. Currently, we have 5 seniors scheduled to graduate in the spring of 2023. One of our students has applied to Brookwood Community. This is a transition program for adults with disabilities.																					
HCDE Goals						General Operating Fund Expenditures by Object																					
<table><tr><td>Goal 1</td><td>Goal 2</td><td>Goal 3</td><td>Goal 4</td><td>Goal 5</td></tr><tr><td>X</td><td>X</td><td>X</td><td>X</td><td></td></tr></table>						Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X	X	X		<table><tr><td></td><td>2021/22</td><td>2022/23</td><td>2023/24</td></tr><tr><td></td><td>Actual</td><td>Projected</td><td>Budget</td></tr></table>					2021/22	2022/23	2023/24		Actual	Projected	Budget
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5																							
X	X	X	X																								
	2021/22	2022/23	2023/24																								
	Actual	Projected	Budget																								
Personnel Allocations						Payroll																					
Position				21/22	22/23	23/24	3,195,370		4,057,545	4,954,340																	
Principal				1	1	1	115,176		128,606	152,756																	
Assistant Principal				2	2	2	122,644		243,273	151,520																	
Compliance Officer/Liaison				0	0	1	43,319		61,144	75,788																	
Counselor/Therapist				1.75	1.75	1.5	-		-	-																	
Instructional Coach				0	0	0.25	409,815		417,214	402,079																	
Specialists				3	3	3.5																					
School Nurse				1	1	1.25	Total Budget		3,886,325	4,907,782	5,736,483																
Teacher				20	20	26																					
Aides/Substitutes				27.5	27.5	32																					
Secretary/Clerks				2	2	3																					
Total Personnel				58.25	58.25	71.5																					
Performance Measures						Actual		Projected		Projected																	
						2020/21		2021/22		2022/23																	
Percentage of students their ARD within two weeks of enrollment.						100%		100%		100%																	
Percentage of clients satisfied.						90%		100%		100%																	
Percentage of student enrolled for 15+ weeks to advance level.						80%		80%		80%																	
Percentage self-supporting (Revenue/Expenditure Ratio).						80%		80%		80%																	

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

HARRIS COUNTY DEPARTMENT OF EDUCATION

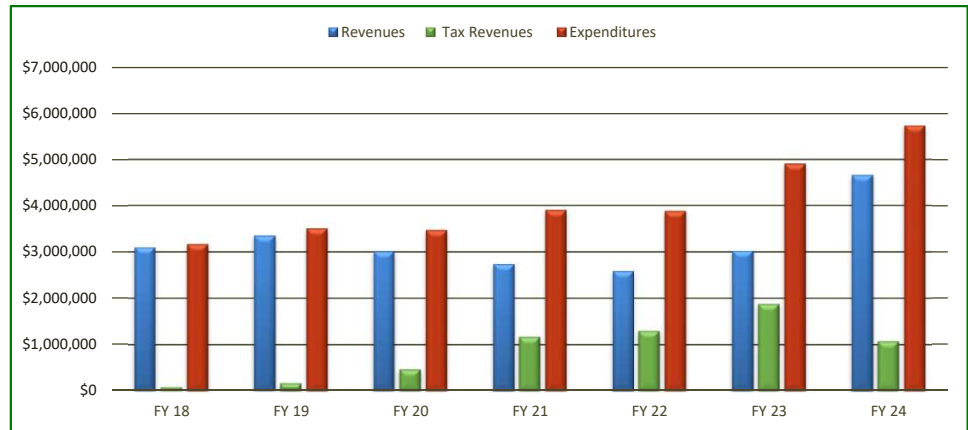
Budget Trend Analysis for Fiscal Year 2023-2024

Academic and Behavior School West

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 3,101,275	\$ 3,350,553	\$ 3,012,997	\$ 2,745,260	2,594,606	3,029,205	4,666,979
5740 - Local Revenue-Other	-	-	-	-	-	-	-
	3,101,275	3,350,553	3,012,997	2,745,260	2,594,606	3,029,205	4,666,979
REVENUES - Tax Revenues							
5710 - Local Property Taxes	71,249	159,995	458,232	1,162,733	1,291,719	1,878,577	1,069,504
Total REVENUES:	3,172,524	3,510,548	3,471,229	3,907,992	3,886,325	4,907,782	5,736,483

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,795,340	3,029,887	3,051,786	3,271,414	3,195,370	4,057,545	4,954,340
6200 - Contracted Services	97,944	80,052	82,200	104,178	115,176	128,606	152,756
6300 - Supplies & Materials	68,110	186,618	130,186	106,265	122,644	243,273	151,520
6400 - Other Operating Costs	37,950	42,010	41,461	37,589	43,319	61,144	75,788
6600 - Capital Assets	-	-	-	5,683	-	-	-
	2,999,344	3,338,567	3,305,633	3,525,129	3,476,510	4,490,568	5,334,404
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	173,180	171,981	165,596	382,864	409,815	417,214	402,079
Total EXPENDITURES:	\$ 3,172,524	\$ 3,510,548	\$ 3,471,229	\$ 3,907,992	\$ 3,886,325	\$ 4,907,782	\$ 5,736,483

Performance Ratio	98%	95%	87%	70%	67%	62%	81%
Total Local, Federal, and State Revenues / Total Expenditures							



Fortis Academy 800

Program Narrative						Division 2023-2024 Objectives																					
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 form 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.						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																					
• To provide therapeutic support through Fortis Academy while also providing academic and emotional support to students recovering from substance use disorders. •To provide both academic and emotional support to students in a therapeutic environment that allows them the safety to recover from addiction and to set goals and build skills to support sobriety. • 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						General Operating Fund Expenditures by Object																					
<table><tr><td>Goal 1</td><td>Goal 2</td><td>Goal 3</td><td>Goal 4</td><td>Goal 5</td></tr><tr><td>X</td><td>X</td><td>X</td><td></td><td></td></tr></table>						Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X	X			<table><tr><td></td><td>2021/22</td><td>2022/23</td><td>2023/24</td></tr><tr><td></td><td>Actual</td><td>Projected</td><td>Budget</td></tr></table>					2021/22	2022/23	2023/24		Actual	Projected	Budget
						Goal 1	Goal 2	Goal 3	Goal 4	Goal 5																	
X	X	X																									
	2021/22	2022/23	2023/24																								
	Actual	Projected	Budget																								
Personnel Allocations						Payroll																					
Position				21/22	22/23	23/24	748,121	1,089,312	1,157,583																		
Principal				1	1	1	Contracted Services	87,384	119,596	127,518																	
Assistant Principal				1	1	1	Supplies & Materials	182,579	166,139	143,145																	
Counselor/Recovery Coach				1	3	3	Other Operating Expenses	28,202	52,721	64,705																	
School Nurse				0	1	1	Capital Outlay	-	-	-																	
Instructional Coach				0	0	0.25	Facility Charges	171,350	174,444	168,115																	
Teacher				5	5	5																					
Secretary				1	1	1																					
Total Personnel				9	12	12.25																					
Performance Measures						Actual																					
						2020/21																					
Rate at which students are recovering credits						80%																					
How successful are students at maintaining their sobriety (average number of days sober)						120																					
Student attendance rate and retention rate						90%																					
Graduation rate						89%																					
						Projected																					
						2021/22																					
						2022/23																					
						80%																					
						120																					
						90%																					
						95%																					
						90%																					
						95%																					

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Fortis High School

REVENUES

REVENUES - Local, State, and Federal

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
5720 - Local Rev-Schl Districts	\$ -	\$ 84,000	\$ 143,750	\$ 118,750	\$ 181,250	\$ 183,124	\$ 209,150
5615 - Transfer In - Choice	-	-	500,000	-	-	-	-
	-	84,000	643,750	118,750	181,250	183,124	209,150

REVENUES - Tax Revenues

5710 - Local Property Taxes	1,031,385	1,065,797	465,732	1,073,184	1,035,839	1,419,088	1,451,916
Total EXPENDITURES:	1,115,385	1,709,547	1,109,482	1,191,934	1,217,089	1,602,212	1,661,066

EXPENDITURES

EXPENDITURES before Facilities

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
6100 - Payroll Expenditures	632,055	690,432	775,146	753,005	748,121	1,089,312	1,157,583
6200 - Contracted Services	132,335	201,216	87,418	72,505	87,384	119,596	127,518
6300 - Supplies & Materials	79,756	67,731	76,490	72,074	182,579	166,139	143,145
6400 - Other Operating Costs	19,790	28,099	14,137	15,520	28,202	52,721	64,705
6600 - Capital Assets	4,000	-	-	-	-	-	-
	867,936	987,478	953,191	913,103	1,046,286	1,427,768	1,492,951

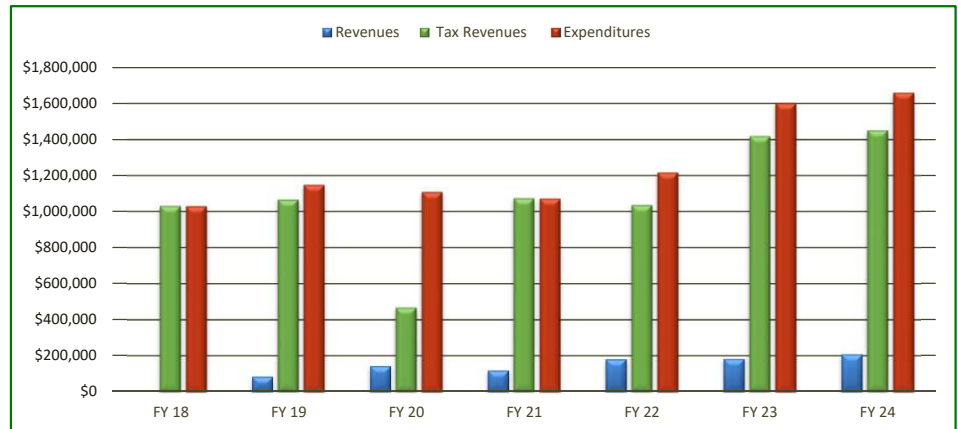
EXPENDITURES - Facilities

6487 - Facilities Support Charges	163,449	162,319	156,292	160,081	171,350	174,444	168,115
Total EXPENDITURES:	\$ 1,031,385	\$ 1,149,797	\$ 1,109,483	\$ 1,073,184	\$ 1,217,636	\$ 1,602,212	\$ 1,661,066

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

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



Highpoint School East 970

Program Narrative						Division 2023-2024 Objectives																					
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.						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						Prior Year Highlights																					
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.						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.																					
HCDE Goals						General Operating Fund Expenditures by Object																					
<table><tr><td>Goal 1</td><td>Goal 2</td><td>Goal 3</td><td>Goal 4</td><td>Goal 5</td></tr><tr><td>X</td><td>X</td><td>X</td><td></td><td></td></tr></table>						Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	X	X	X			<table><tr><td></td><td>2021/22</td><td>2022/23</td><td>2023/24</td></tr><tr><td></td><td>Actual</td><td>Projected</td><td>Budget</td></tr></table>					2021/22	2022/23	2023/24		Actual	Projected	Budget
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5																							
X	X	X																									
	2021/22	2022/23	2023/24																								
	Actual	Projected	Budget																								
Personnel Allocations						Payroll																					
Position				21/22	22/23	23/24	2,589,068		3,329,831	3,576,087																	
Principal				1	1	1	256,869		259,040	273,040																	
Assistant Principal				2	2	2	89,130		110,615	146,800																	
Transition Specialist				3	3	3	25,919		36,425	35,740																	
Counselor				1	2	2	-		-	-																	
Instructional Coach				0	0.25	0.25	378,523		401,243	557,328																	
School Nurse				1	1	1																					
Teachers/Aides				26	32	34	Total Budget		3,339,508	4,137,154	4,588,995																
Secretary/ Clerk				3	3	3																					
Total Personnel				37	44.25	46.25																					
Performance Measures						Actual		Projected		Projected																	
						2020/21		2021/22		2022/23																	
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%																	

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Highpoint East School

REVENUES

REVENUES - Local, State, and Federal

5720 - Local Rev-Schl Districts

5740 - Local Revenue-Other

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
\$ 2,101,955	\$ 2,016,830	\$ 2,162,008	\$ 1,558,767	\$ 1,964,392	\$ 2,333,500	\$ 2,502,150
-	-	-	-	-	-	-
2,101,955	2,016,830	2,162,008	1,558,767	1,964,392	2,333,500	2,502,150
731,157	902,352	959,629	1,582,156	1,375,116	1,803,654	2,086,845
2,833,112	2,919,182	3,121,637	3,140,923	3,339,508	4,137,154	4,588,995

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

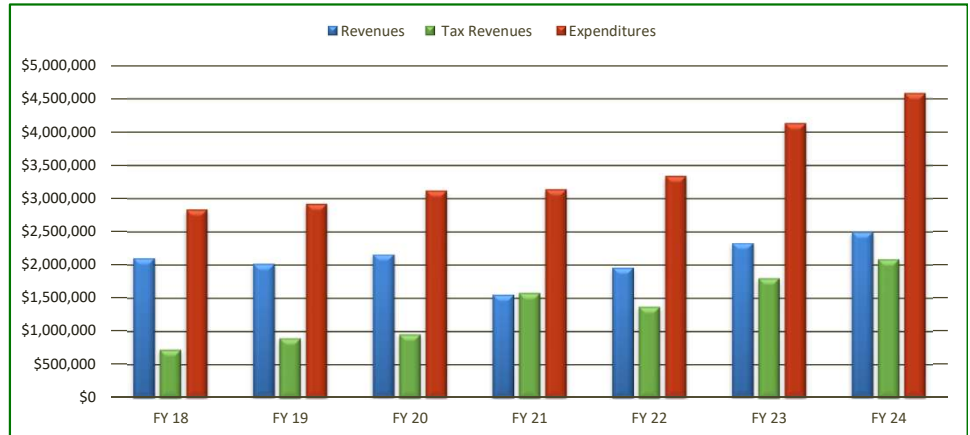
Total EXPENDITURES:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
2,148,609	2,224,970	2,434,405	2,476,687	2,589,068	3,329,831	3,576,087
237,445	218,655	230,512	217,058	256,869	259,040	273,040
57,881	78,154	91,116	68,184	89,130	110,615	146,800
21,614	32,381	14,137	19,006	25,919	36,425	35,740
2,465,549	2,554,161	2,770,170	2,780,936	2,960,985	3,735,911	4,031,667
367,563	365,021	351,467	359,987	378,523	401,243	557,328
\$ 2,833,112	\$ 2,919,182	\$ 3,121,637	\$ 3,140,923	\$ 3,339,508	\$ 4,137,154	\$ 4,588,995

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

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



Facilities - Construction Services 086

Program Narrative <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>	Division 2023-2024 Objectives <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>
Division Goals <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>	Prior Year Highlights <p>Completed upgrades to various HCDE locations.</p>

HCDE Goals					
Goal 1		Goal 2	Goal 3	Goal 4	Goal 5
		X			
Personnel Allocations					
Position			21/22	22/23	23/24
Director			1	1	1
Coordinator			1	1	1
Total Personnel			2	2	2

General Operating Fund Expenditures by Object			
	2021/22	2022/23	2023/24
	Actual	Projected	Budget
Payroll	156,003	169,519	225,484
Contracted Services	1,975	2,000	5,000
Supplies & Materials	1,523	3,000	3,900
Other Operating Expenses	-	16,100	12,200
Capital Outlay	-	-	-
Facility Charges	5,102	5,388	5,096
Total Budget	164,603	196,007	251,680

Performance Measures	Actual 2020/21	Projected 2021/22	Projected 2022/23
Percent of work orders completed within time guidelines	80%	80%	80%
Percent of clients who rated services as satisfactory.	90%	90%	90%
Percent of Building Maintained to Safe Building Standards	90%	90%	90%
Total facility support expenditures	Stay within budget	Stay within budget	Stay within budget

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

Facility - Construction Services

REVENUES

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

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

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

EXPENDITURES - Facilities

6487 - Facilities Support Charges

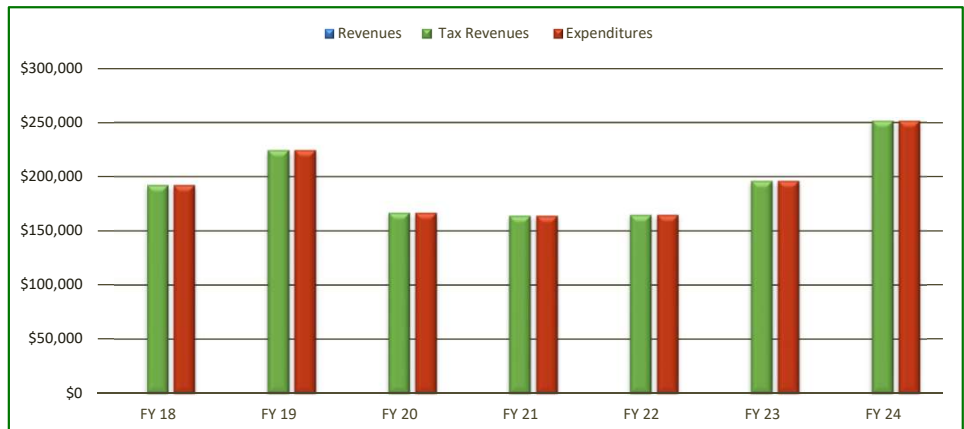
Total **EXPENDITURES**:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
185,352	171,592	159,978	156,552	156,003	169,519	225,484
3,996	3,022	2,031	2,131	1,975	2,000	5,000
-	-	930	-	1,523	3,000	3,900
-	2,429	548	-	-	16,100	12,200
189,348	177,044	163,487	158,683	159,501	190,619	246,584
2,934	47,392	3,117	5,078	5,102	5,388	5,096
\$ 192,282	\$ 224,436	\$ 166,604	\$ 163,761	\$ 164,603	\$ 196,007	\$ 251,680

Sustainability Ratio

Local Property Taxes / Expenditures

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



Records Management 954

Program Narrative	Division 2023-2024 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	Working with Spring Branch ISD on scanning all SPED files

HCDE Goals						General Operating Fund Expenditures by Object			
Goal 1		Goal 2	Goal 3	Goal 4	Goal 5				
				X					
Personnel Allocations									
Position			21/22	22/23	23/24				
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				
						Payroll			
						Contracted Services			
						Supplies & Materials			
						Other Operating Expenses			
						Capital Outlay			
						Facility Charges			
						Total Budget			

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%

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

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

Records Mgmt. Services

REVENUES

REVENUES - Local, State, and Federal

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

REVENUES - Tax Revenues

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

EXPENDITURES

EXPENDITURES before Facilities

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

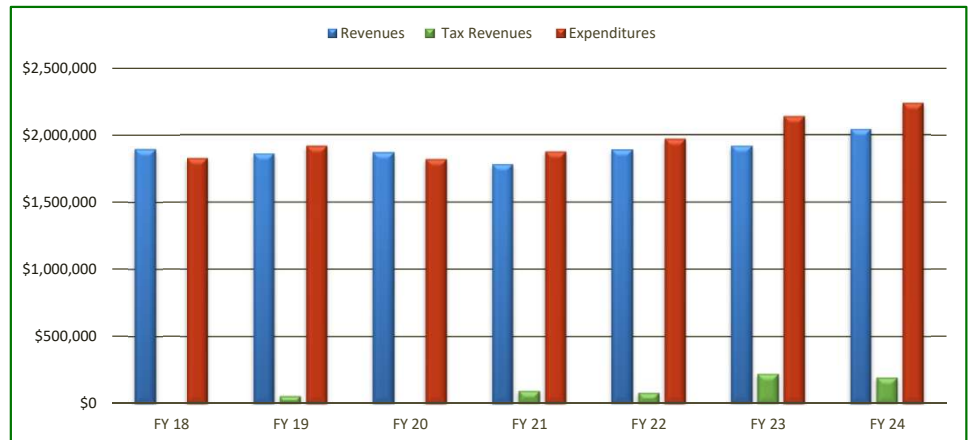
EXPENDITURES - Facilities

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

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

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



Choice Partners Cooperative
089 – 950 – 955

Program Narrative 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.	Division 2023-2024 Objectives Service Delivery Objective Choice Partners will increase the number of members by 5% for FY 22-23 Client Satisfaction Objective 90% of Choice Partners Cooperative customers will be satisfied with services. Outcomes Objective CP will achieve an increase of 8% over the financial effectiveness benchmark for FY22-23 Financial Objective CP will be 130% self sustaining.
Division Goals 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.	Prior Year Highlights (1) Awarded Amazon Business contract. (2) Began "CHOICE CA\$H" Rebate Program. (3) Had 3 months with over 1 million dollars in one year for first time ever.

HCDE Goals					
Goal 1		Goal 2	Goal 3	Goal 4	Goal 5
		X	X	X	
Personnel Allocations					
Position			21/22	22/23	23/24
Director			1	1	1
Assistant Director			3	3	3.5
Manager			5	5	5
Sr. Manager facilities			1	1	1
Compliance Specialist			1	1	1
Coordinator			3	3	3
Clerk			5	5	5
Total Personnel			19	19	19.5

General Operating Fund Expenditures by Object			
	2021/22	2022/23	2023/24
	Actual	Projected	Budget
Payroll	1,591,964	1,741,160	1,856,513
Contracted Services	382,624	716,800	706,050
Supplies & Materials	52,607	146,570	97,120
Other Operating Expenses	455,169	1,135,497	1,173,930
Capital Outlay	-	-	-
Other Uses	5,028,649	5,148,872	4,494,669
Facility Charges	69,652	70,910	68,337
Total Budget	7,580,665	8,959,809	8,396,619

Performance Measures Net membership growth 8% increase over financial effectiveness benchmark Percent self-sustaining	Actual 2020/21 143.0 Meet 130%	Projected 2021/22 91.5 Meet 130%	Projected 2022/23 100.0 Meet 130%
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* Performance measures are not updated for this draft, and will be updated when those numbers become available.

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

Choice Partners

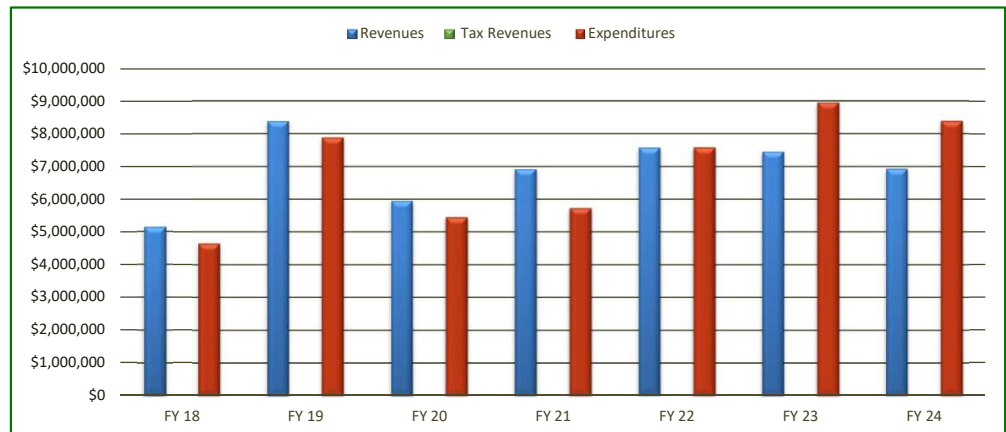
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	\$ 5,117,297	\$ 8,349,972	\$ 5,921,174	\$ 6,924,043	\$ 7,544,790	\$ 7,427,809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

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	1,205,699	1,370,380	1,438,371	1,677,946	1,591,964	1,741,160	1,856,513
6200 - Contracted Services	344,062	367,292	264,157	505,190	382,624	716,800	706,050
6300 - Supplies & Materials	61,506	50,917	43,561	190,690	52,607	146,570	97,120
6400 - Other Operating Costs	166,685	229,291	135,423	359,220	455,169	1,135,497	1,173,930
6600 - Capital Assets	-	-	17,261	-	-	-	-
8900 - Other Uses	2,803,104	5,805,811	3,490,423	2,927,240	5,028,649	5,148,872	4,494,669
	4,581,056	7,823,691	5,389,196	5,660,286	7,511,013	8,888,899	8,328,282
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	66,441	65,981	63,485	68,094	69,652	70,910	68,337
Total EXPENDITURES :	\$ 4,647,497	\$ 7,889,672	\$ 5,452,681	\$ 5,728,380	\$ 7,580,665	\$ 8,959,809	\$ 8,396,619

Performance Ratio*

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

*Total Transfer to General Fund / Total Revenue



Facilities Support Services 799

Program Narrative	Division 2023-2024 Objectives
<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>Service Delivery Objective</p> <p>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</p> <p>Facilities Services will work to make sure that 90% of our clients response to our response will be with satisfaction.</p>
	<p>Outcomes Objective</p> <p>To ensure that all HCDE buildings are maintained and kept up to safety codes and regulations.</p>
	<p>Financial Objective</p> <p>Facilities Support expenditures for operations will not exceed the approved budget.</p>
Division Goals	Prior Year Highlights
To ensure a condition of operations that provides students, and staff with safe, clean, attractive, and functional.	<p>Upgrades to the following locations: NPO Parking Lot NPO Lobby Grounds ABS East HP East</p>

HCDE Goals						General Operating Fund Expenditures by Object			
	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		2021/22	2022/23	2023/24
		X					Actual	Projected	Budget
Personnel Allocations						Payroll	2,961,052	2,983,712	3,229,741
Position						Contracted Services	1,582,300	1,978,834	2,088,378
Director						Supplies & Materials	472,544	317,549	168,900
Manager						Other Operating Expenses	674,167	817,397	1,206,302
Support						Capital Outlay	-	-	-
Custodians						Facility Charges	-	-	-
Total Personnel						Total Budget	5,690,062	6,097,492	6,693,321

Performance Measures	Actual	Projected	Projected
	2020/21	2021/22	2022/23
Percent of work orders completed within time guidelines	80%	80%	80%
Percent of clients who rated services as satisfactory.	90%	90%	90%
Percent of Building Maintained to Safe Building Standards	90%	100%	100%
Total facility support expenditures	Stay within budget	Stay within budget	Stay within budget

* Performance measures are not updated for this draft, and will be updated when those numbers become available.

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2023-2024

Facilities Support Services

REVENUES

REVENUES - Local, State, and Federal

5790 - Local Revenue

Total REVENUES:

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
4,870,172	5,106,152	4,957,533	5,603,310	5,697,952	6,109,292	6,705,121
\$ 4,870,172	\$ 5,106,152	\$ 4,957,533	\$ 5,603,310	\$ 5,697,952	\$ 6,109,292	\$ 6,705,121

EXPENDITURES

EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

6600 - Capital Assets

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

EXPENDITURES - Facilities

6487 - Facilities Support Charges

Total EXPENDITURES:

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

Sustainability Ratio

Local Revenue / Expenditures

100%

100%

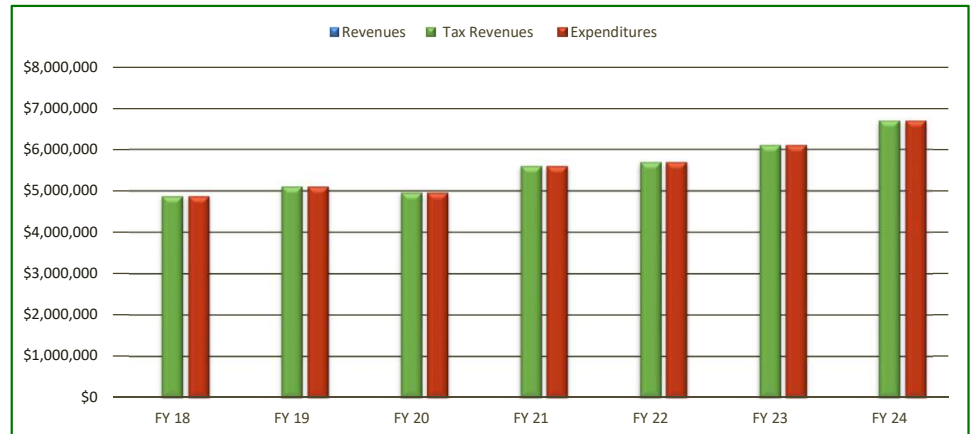
100%

100%

100%

100%

100%



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

Facility Support Local Construction

(Capital Project Fund 695)

REVENUES

REVENUES - Local, State, and Federal

5615 - Transfer In

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

REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

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

EXPENDITURES

EXPENDITURES before Facilities

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

6600 - Capital Assets

Total **EXPENDITURES**:

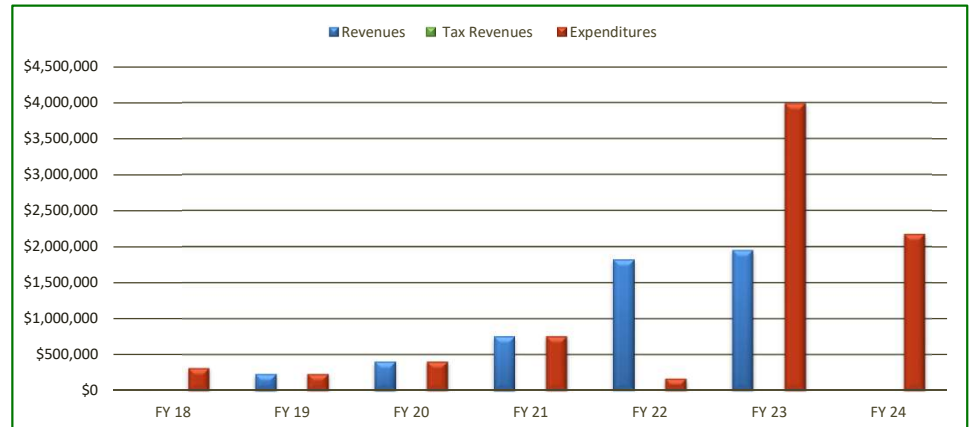
2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended Budget	2023-2024 Adopted Budget
-	-	25,364	66,138	154,104	17,075	-
-	2,235	7,536	-	6,899	15,125	-
-	-	372,714	690,179	-	-	-
315,515	230,258	-	-	9,672	3,959,815	2,178,565
\$ 315,515	\$ 232,493	\$ 405,614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

Sustainability Ratio

Local Property Taxes / Expenditures

100% Support Division by General Fund

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





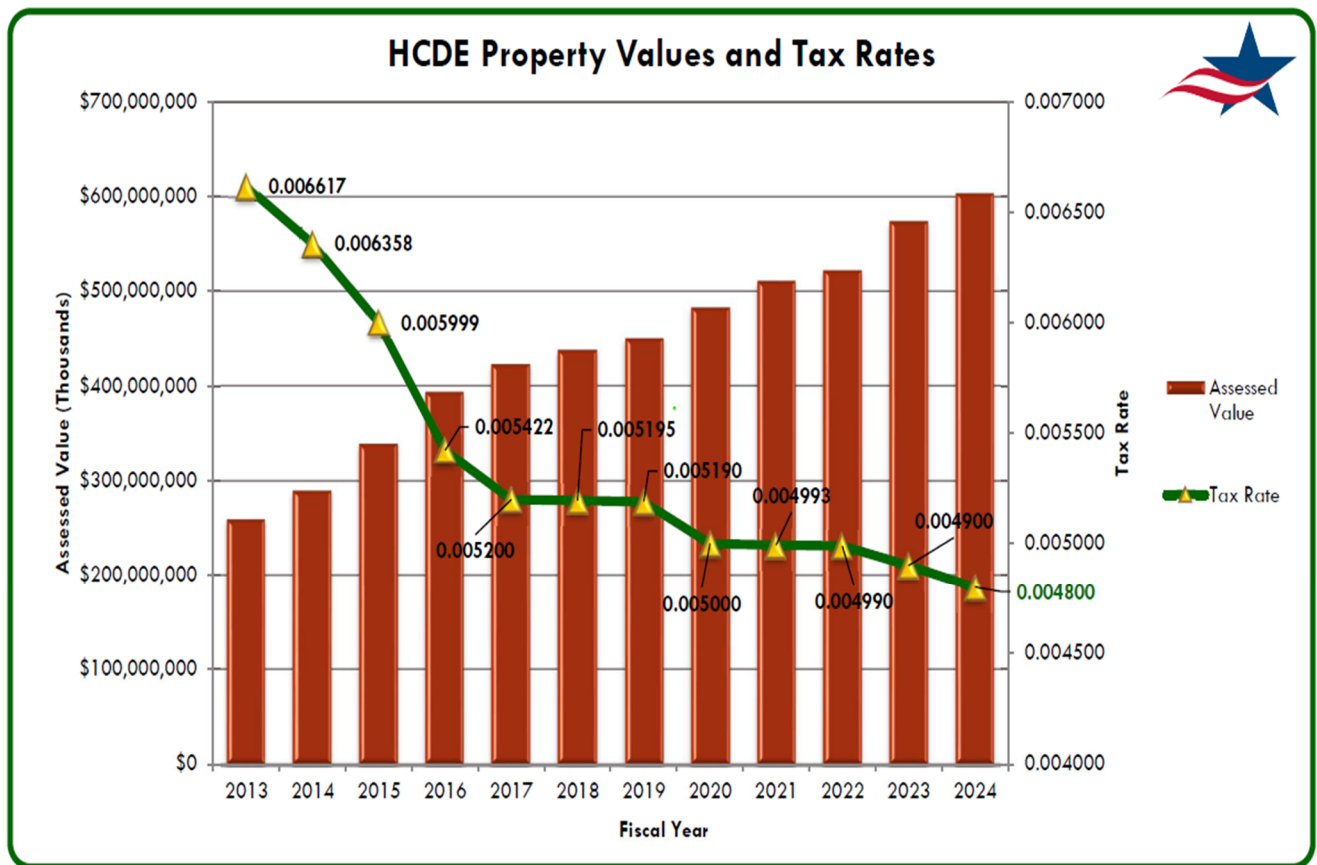
Informational Section

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 2022 (Fiscal Year 2023) were \$574,324,822, 145, and the Harris County Appraisal District estimated the Tax Year 2023 values (Fiscal Year 2024) at \$657,568,247,002. This is an 12.6% 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. As we are expecting this increase in values, we have budgeted growth in tax revenues at 10%, to \$30,400,840 from \$27,823,745.

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	2011	2012	2013	2014	2015
Assessed Value in Thousands \$(000)	\$ 271,962,091	\$ 276,708,489	\$ 258,927,593	\$ 289,414,941	\$ 338,519,353
\$100 in Dollars	\$ 0.006581	\$ 0.006581	\$ 0.006617	\$ 0.006358	\$ 0.005999
Fiscal Year	2016	2017	2018	2019	2020
Assessed Value in Thousands \$(000)	\$ 393,714,660	\$ 422,985,448	\$ 437,880,500	\$ 450,373,366	\$ 483,136,335
\$100 in Dollars	\$ 0.005422	\$ 0.005200	\$ 0.005195	\$ 0.005190	\$ 0.005000
					Forecast
Fiscal Year	2021	2022	2023	2024	2025
Assessed Value in Thousands \$(000)	\$ 511,016,112	\$ 521,912,555	\$ 574,324,822	\$ 603,740,887	\$ 621,853,114
Tax Rate per \$100 in Dollars	\$ 0.004993	\$ 0.004990	\$ 0.004900	\$ 0.004800	\$ 0.004740

The table above offers a forecasted value of taxable property for FY 2025, estimated with a 3% increase.

Tax Rate

The tax rate used in estimating revenue for fiscal year 2023-2024 was \$.004800. The No-New-Revenue Tax Rate was calculated at \$.004402, and the Voter-Approval tax rate was calculated at \$.004816. 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 2022 tax year and the 2023 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.

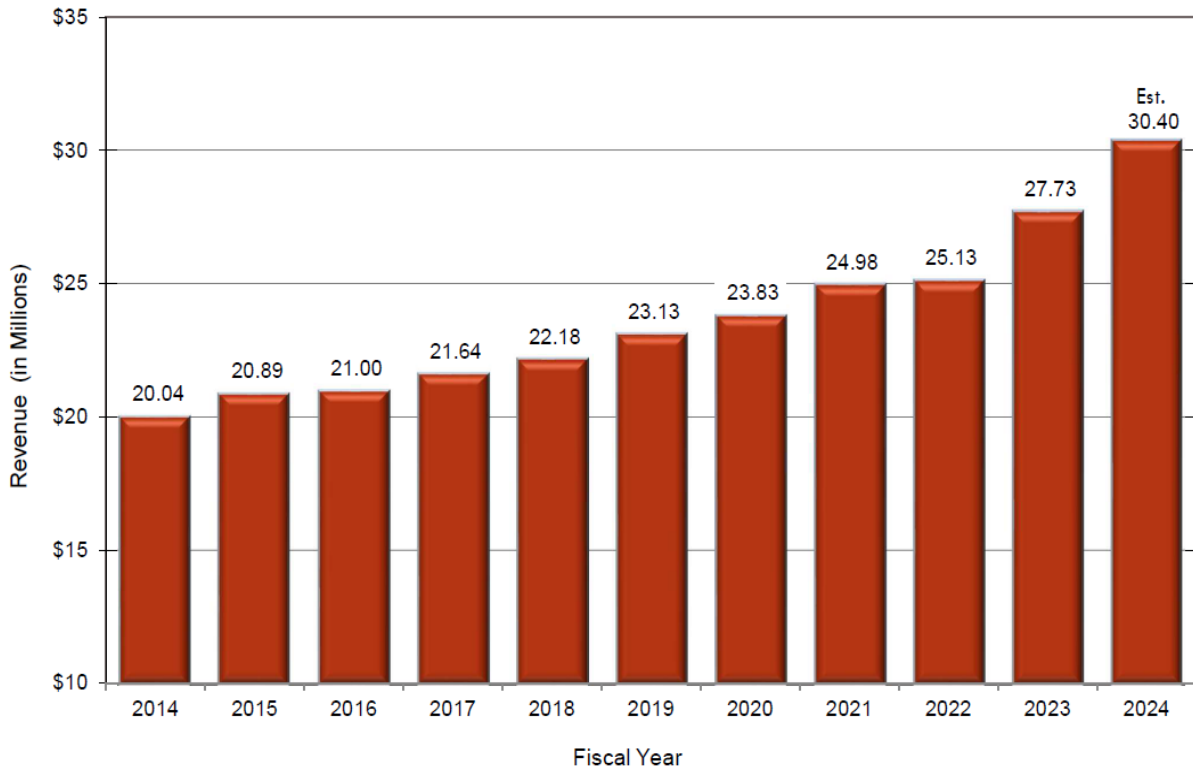
These rates are calculated by the Harris County Appraisal District (HCAD) and validated by HCDE. The final calculations were received on August 29, 2023. On September 20, 2023, the HCDE Board of Trustees will vote to adopt a tax rate of \$.004800. While the the pending tax rate is lower than the Voter-Approved 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 2023 for the Harris County Department of Education is 99% 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 2024 the estimated amount is \$30,500,840, from which \$30,400,840 are Estimated Revenue for Current Property Taxes and \$100,000 are estimated for Delinquent Property Taxes. As of August 31, 2023, the actual total collection for taxes for HCDE is \$27,728,801. HCDE recognizes fees to the Harris County Appraisal District and to the Harris County Tax Office. The actual amount paid as of August 31, 2023, was \$640,993, equivalent to 2.3% of the actual tax collected. Actual figures for the fiscal year for tax collections and fees will change according to the assumptions below.



Tax Revenues Collected



Property Tax Revenue Estimate

The Harris County Appraisal District report dated July 25, 2023 was used to calculate the Tax Revenue Estimate since the certified values were received later in the budget process (8/29/23). The assumptions used include the following:

1. 99% anticipated rate for total tax collections, per HCTO letter dated July 21, 2022
2. In preparing the budget, HCDE used the total estimate of \$100,000 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 \$600,000 for Fiscal Year 2023-2024.
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 Fiscal Year 2023-2024.

**Harris County Department of Education
Tax Year 2023 Current Tax Revenue Estimate Update**

	EST VALUE 7.25.23 HCAD
Total Taxable value, Certified and Uncertified:	<u>\$657,568,247,002</u>
Calculate Interim Current Tax Revenue Estimate:	
1) (A) divided by 100	\$6,575,682,470
2) Current Tax Rate	<u>0.004800</u>
3) 2023 Current Tax Revenue Estimate, at 100% Collection Rate, (B) X (C)	<u>\$31,563,276</u>
4) Current Tax Rev Estimate @ 99% Collection Rate:	<u>\$31,247,643</u>
Comparison of Current Tax Rev Estimate @ 99% Collection Rate with Budgeted Tax Revenue Est:	
Interim Current Tax Revenue Estimate Over/(Under)	
Current Tax Revenue, Currently Budgeted:	
Current Tax Revenue Estimate (E)	\$31,247,643
LESS: Tax Revenue, Currently Budgeted	<u>\$30,400,840</u>
Total Current Tax Revenue Estimate Over/(Under)	
Tax Revenue, Currently Budgeted, (E) - (F):	<u><u>\$846,803</u></u>
FY2023-2024 Estimated Current Tax Revenue	\$ 31,247,643
Estimated Delinquent Tax Collections	100,000
Estimated Penalty and Interest	-
Estimated Special Assessment Collections	<u>15,000</u>
Total Estimated Revenue - Property Taxes	<u>\$31,362,643</u>

Effect on the Average Taxpayer

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

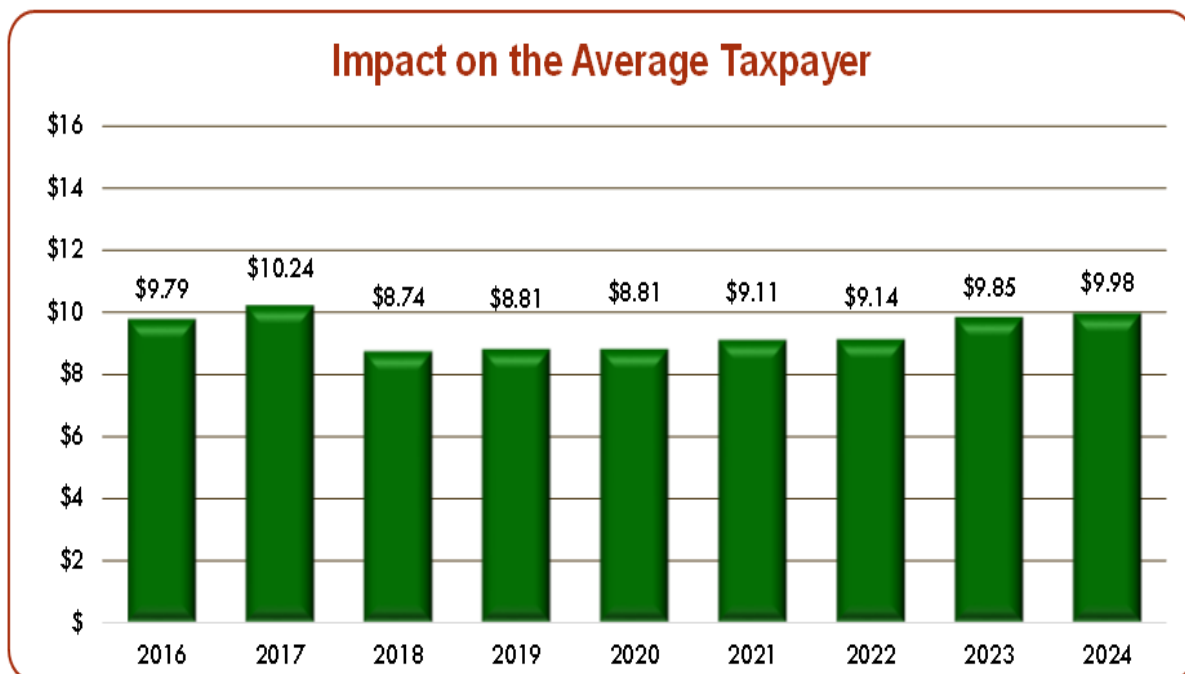
	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Average Appraised Value	\$ 232,661	\$ 241,335	\$ 249,978	\$ 257,851	\$ 259,375	\$ 294,594
% of Homestead and Other Average Exemptions	27%	27%	27%	29%	29%	29%
Less Exemptions	(62,818)	(65,160)	(67,494)	(74,777)	(75,219)	(86,742)
Total Taxable Value	169,843	176,175	182,484	183,074	201,066	207,852
Divided by \$100	\$ 1,698	\$ 1,762	\$ 1,825	\$ 1,831	\$ 2,011	\$ 2,079
HCDE Tax Rate	0.005190	0.005000	0.004993	0.004990	0.004900	0.004800
Impact on Average Tax Payer	\$ 8.81	\$ 8.81	\$ 9.11	\$ 9.14	\$ 9.85	\$ 9.98

HCDE Proposed Tax Rate \$ 0.004800 per \$100 valuation

\$207,852 / \$100 = \$2,079 x \$0.004800 = \$9.98 Total Property Tax Due Per Year

It is estimated that for Fiscal Year 2023, the homeowner / taxpayer will have to pay \$9.98 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 November 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
8/31/2024	\$ 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	\$ 29,915,000.00	\$ 12,575,882.25	\$ 42,490,882.25

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. Below are the payment requirements for the 2020 Maintenance Tax Notes.

Maintenance Tax Notes, Series 2020

Date	Principal	Interest	Total Annual D/S
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	\$ 13,865,000.00	\$ 4,964,150.00	\$ 18,829,150.00

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 2023-2024, 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 final budget was ultimately reduced by \$4 million to \$13,787,573 and the building went into service September 2023.
2. A new High Point East Campus for Middle School. This school needed additional space to meet the needs of students sent by the district for an alternative campus. This is a 21,212 square foot facility, and the final budget had increased by \$1 million to \$8,925,969 and the building went into service September 2023.
3. A new Adult Education Center 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 final budget had increased by \$3.1 million to \$19,939,990 and the building went into service September 2023.

4. The Irvington Building is over 25 years old, and it is scheduled for a renovation. The projected renovation is expected to cost \$12,850,269. 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.

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.

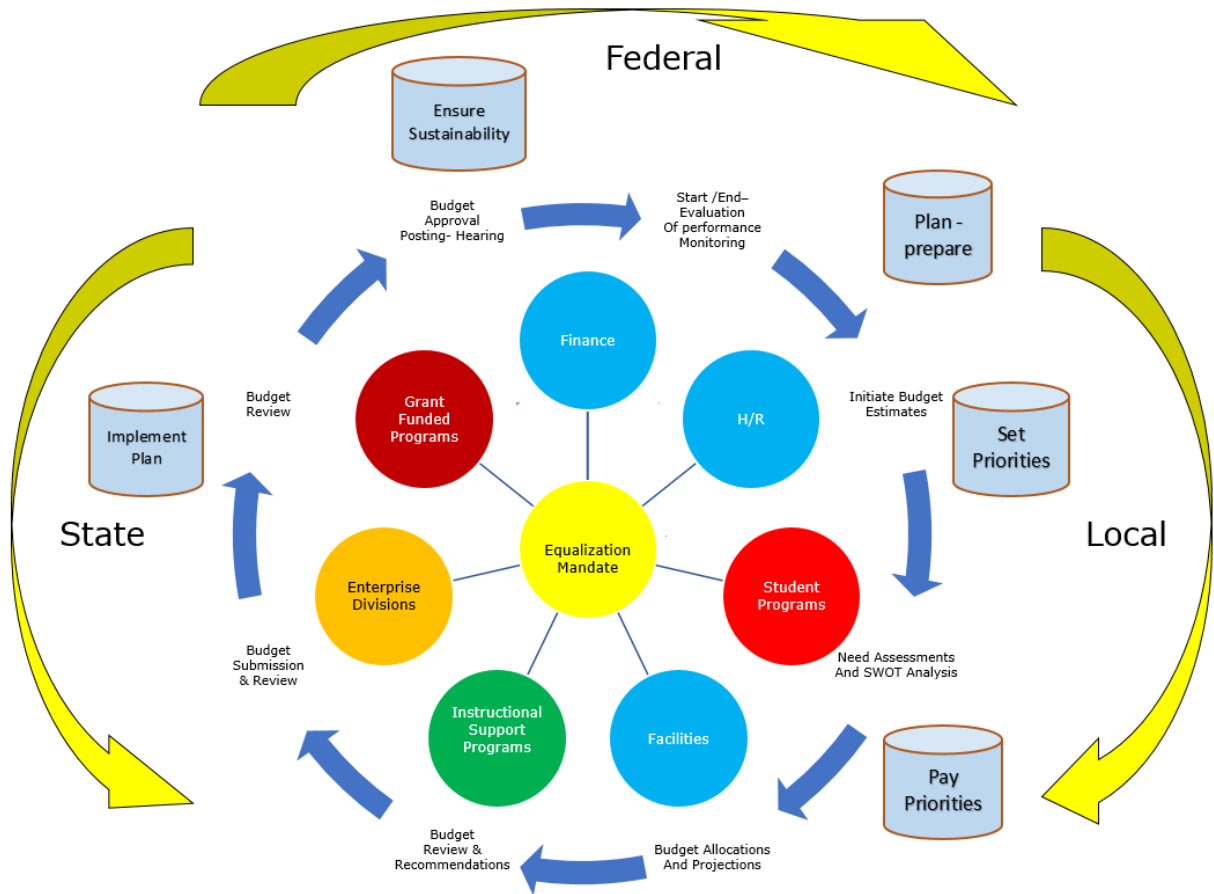
HCDE implemented two new elements in the Budget Planning Process. The GAP Analysis and the Academic Return-On-Investment (“ARO”). The purpose is to integrate the financial process with the academic evaluation to make the budget an engaging activity for all stakeholders such as principals, teachers, community,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

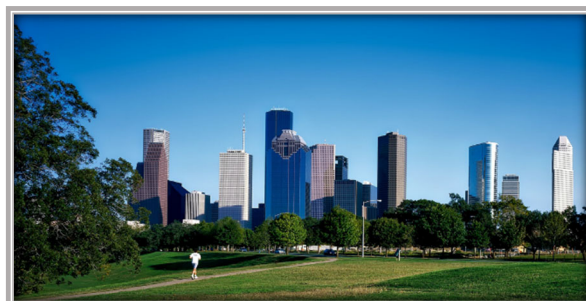
Harris County was originally settled in 1824 and named after an early settler, John Richardson Harris. Houston was incorporated on June 5, 1837 and named after then President of the Republic of Texas — former General Sam Houston — who had commanded at the Battle of San Jacinto, which took place 25 miles (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.

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



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

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%

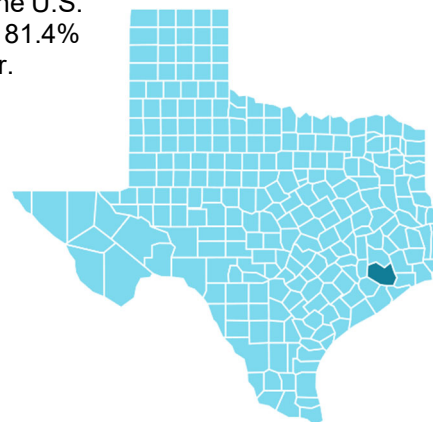
Source: U.S. Census Bureau, 2020 Census Data

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

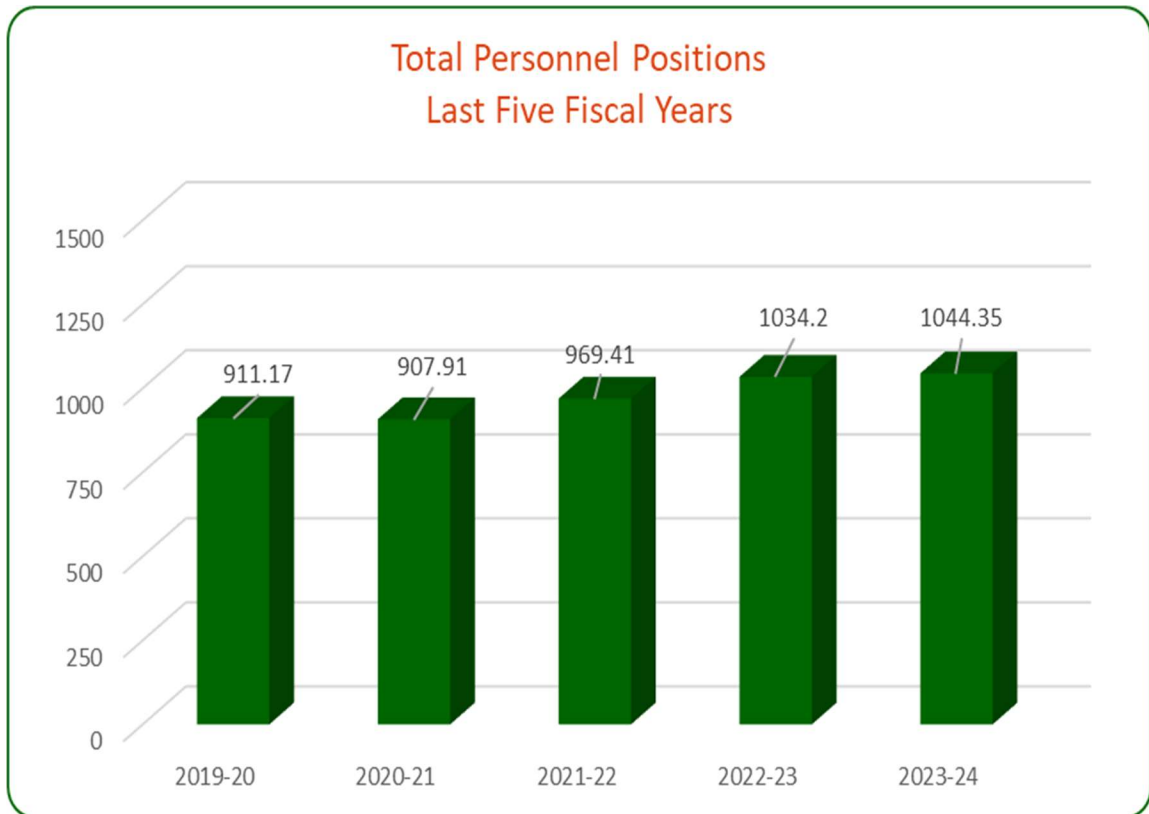


HUMAN RESOURCES SECTION

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.

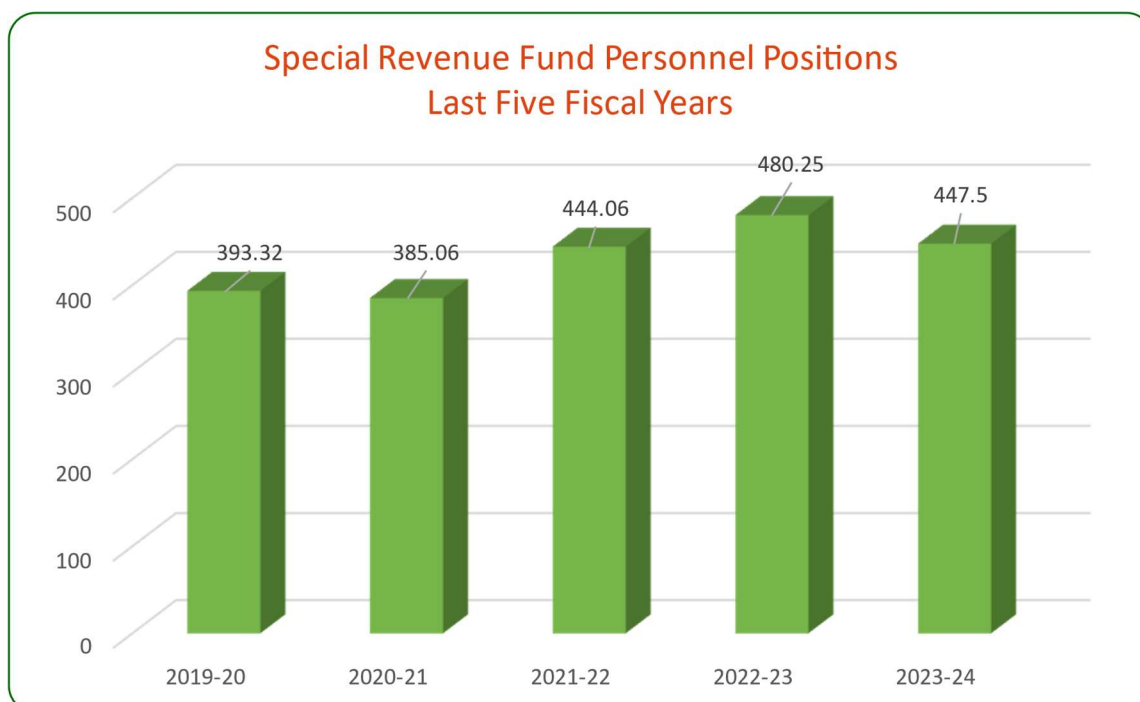
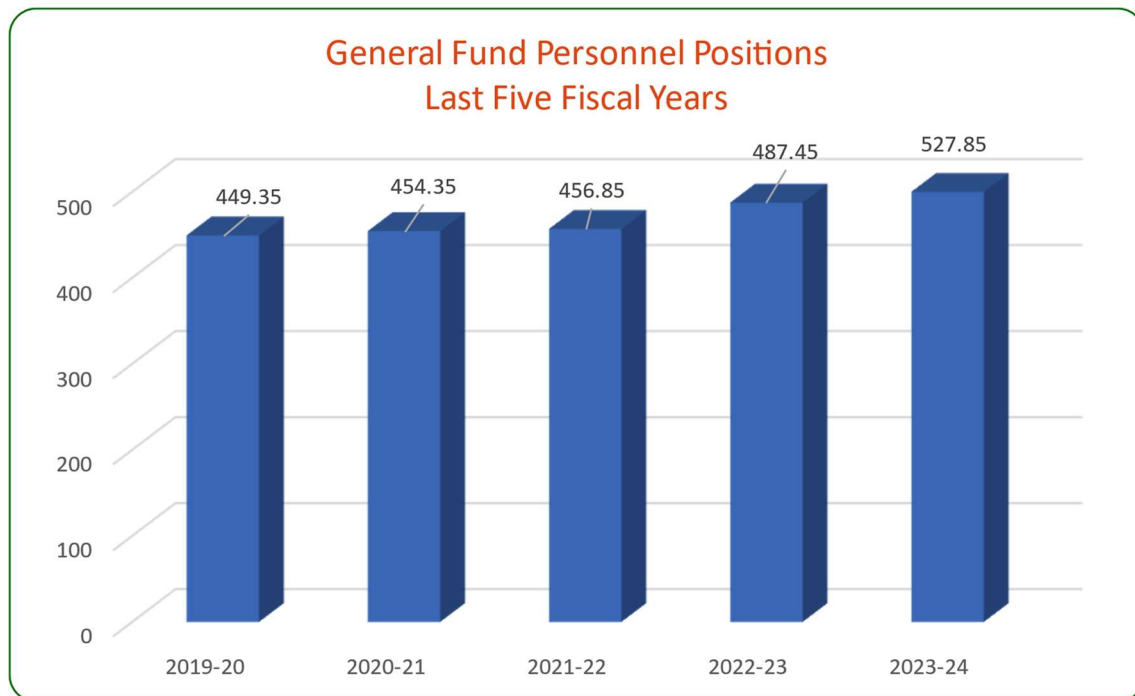
In the following pages, the salary schedule procedures and the employee benefits are disclosed. Also, the personnel positions by fund comparing the last five years are included. A description of each position with the level, number of days of work per year, number of positions and totals are included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



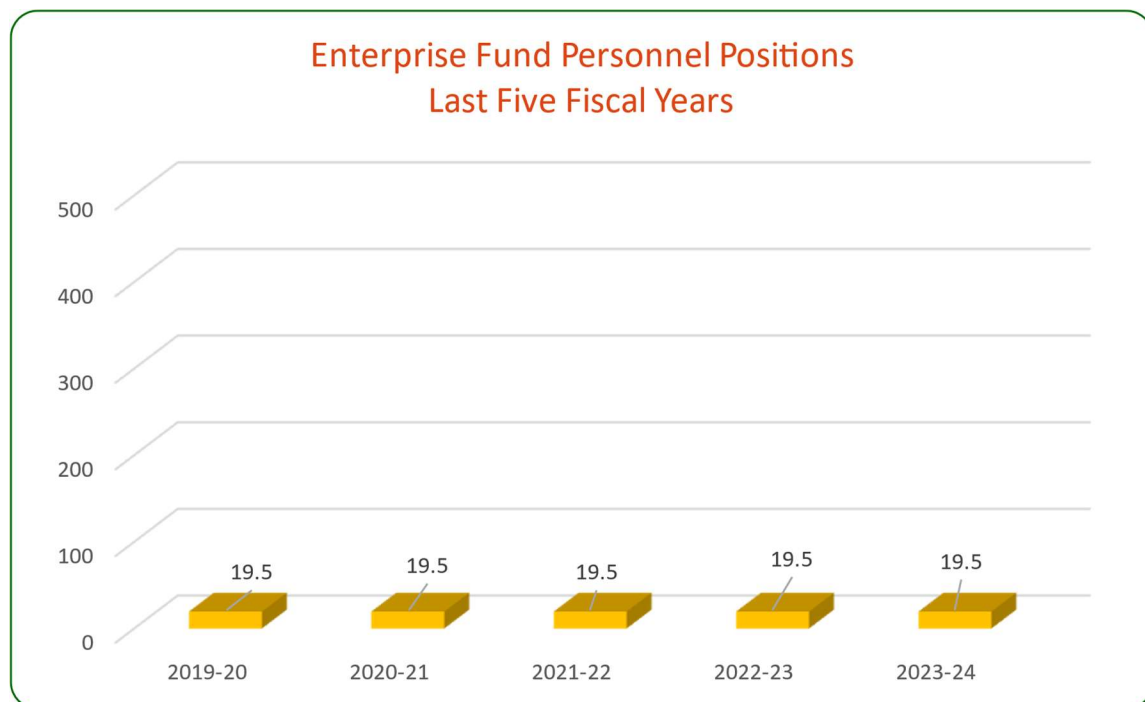
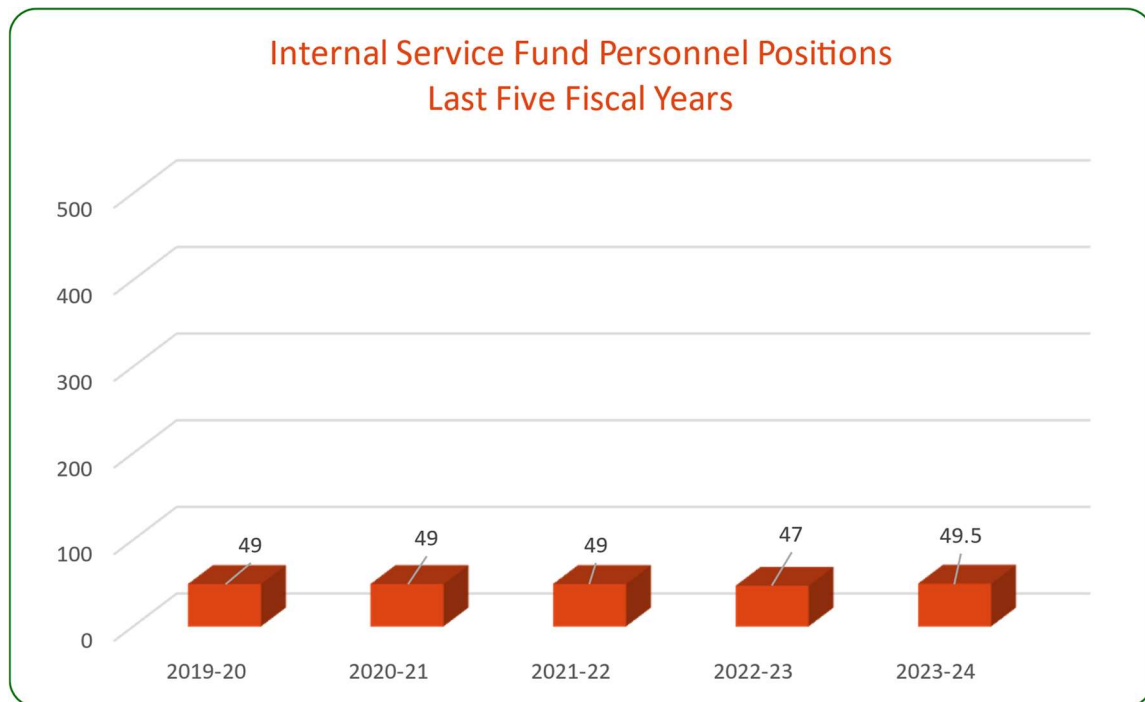
PERSONNEL POSITIONS BY FUND

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 2023-2024

Personnel Positions

General Fund

BM No.	DIVISION/BUDGET	2023-24	2022-23	2021-22	2020-21	2019-20
131	Academic and Behavior School East	77.50	65.00	64.25	64.25	63.15
132	Academic and Behavior School West	71.50	58.00	58.25	58.25	57.75
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	18.50	18.50	17.00	17.00	17.00
301	Center for Educator Success	17.50	17.50	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	7.00	7.00	4.00	4.00	4.00
093	Chief Communications Officer	1.00	1.00	1.00	1.00	1.00
940	Chief of Staff	3.00	2.00	2.00	2.00	2.00
925	Communications and Creative Services	12.00	10.00	10.00	10.00	9.60
921	Community Engagement	1.00	1.00	0.00	0.00	0.00
014	Educator Certification and Advancement	0.00	0.00	5.50	5.50	5.50
086	Facilities-Construction	2.00	2.00	2.00	2.00	2.00
800	Fortis Academy	12.25	12.25	10.25	10.25	10.25
970	Highpoint School East	46.25	44.25	37.25	37.25	37.85
030	Human Resources	11.00	11.00	10.00	10.00	10.00
090	Information Technology Services	26.00	25.00	24.00	24.00	23.00
092	Marketing & Client Engagement	6.50	6.50	4.50	4.50	3.90
955	Procurement Services	8.00	8.00	7.00	7.00	6.00
954	Records Management Services	15.00	15.00	15.00	15.00	15.00
924	Research and Evaluation Institute	7.00	7.00	7.00	7.00	7.00
111	School-Based Therapy Services	165.85	157.45	146.35	144.85	143.85
501	Schools	6.00	6.00	6.00	5.00	5.00
001	Superintendent's Office	2.00	2.00	2.00	2.00	2.00
	Total	527.85	487.45	456.85	454.35	449.35

Special Revenue Fund

BM No.	DIVISION/BUDGET	2023-24	2022-23	2021-22	2020-21	2019-20
201	Adult Education	88.50	120.25	81.06	77.06	73.32
922	Center for Afterschool, Summer and Enrichment	67.00	51.50	51.50	26.00	26.00
005	Center for Safe and Secure Schools	0.00	0.00	0.00	1.00	1.00
901	Head Start	292.00	308.50	311.50	281.00	293.00
	Total	447.50	480.25	444.06	385.06	393.32

Internal Service Fund

BM No.	DIVISION/BUDGET	2023-24	2022-23	2021-22	2020-21	2019-20
083	Facility Support Services	36.00	36.00	38.00	38.00	38.00
084	Facility Support Services-Operations	13.50	11.00	11.00	11.00	11.00
	Total	49.50	47.00	49.00	49.00	49.00

Enterprise Fund

BM No.	DIVISION/BUDGET	2023-24	2022-23	2021-22	2020-21	2019-20
089	Facilities-Choice Partners	19.50	19.50	19.50	19.50	19.50
	Total	19.50	19.50	19.50	19.50	19.50

	POSITIONS BY FUND	2023-24	2022-23	2021-22	2020-21	2019-20
	Total General Fund Positions	527.85	487.45	456.85	454.35	449.35
	Total Special Revenue Fund Positions	447.50	480.25	444.06	385.06	393.32
	Total Internal Service Fund Positions	49.50	47.00	49.00	49.00	49.00
	Total Enterprise Fund Positions	19.50	19.50	19.50	19.50	19.50
	TOTAL HCDE FTE POSITIONS	1044.35	1034.20	969.41	907.91	911.17

Harris County Department of Education
Full-time Personnel Positions for FY 2023-2024
General Fund

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Academic and Behavior School East (Schools)				77.50
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	
School Counselor	P-2	200	1.00	
Social and Emotional Counselor	P-2	200	1.00	
Instructional Coach	P-2	200	1.25	
Licensed Specialist in School Psychology	P-3	200	0.50	
School Nurse	P-1	213	1.25	
Behavior Intervention Specialist	P-2	200	1.00	
Teacher	teach sched	191	28.00	
Transition Specialist	teach sched	200	2.00	
Secretary	S-4	240	1.00	
Educational Aide I, II, III	I-1, 2, 3	191	30.00	
Campus Clerk	S-2	210	1.00	
Food Service Clerk	O-2	200	1.00	
Relief Instructor	sub sched	178	4.00	
Academic and Behavior School West (Schools)				71.50
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	1.25	
Teacher	teach sched	191	26.00	
Transition Specialist	teach sched	200	2.00	
Behavior Intervention Specialist	P-2	200	1.00	
Secretary	S-4	240	1.00	
Educational Aide I, II, III	I-1, 2, 3	191	29.00	
Campus Clerk	S-2	210	1.00	
Food Service Clerk	O-2	200	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	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
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
Executive Assistant	S-6	240	1.00	
Business Support Services				18.50
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	1.00	
Staff Accountant I	A-3	240	1.00	
Junior Staff Accountant	A-1	240	2.00	
Executive Assistant	S-6	240	1.00	
Payroll Lead Specialist	S-6	240	1.00	
Senior Accountants Payable Specialist	S-6	240	1.00	
Accounts Payable Specialist	S-5	240	2.00	
Payroll Specialist	S-5	240	1.50	
Clerk	S-4	240	1.00	
Center for Educator Success				17.50
Senior Director	A-8	240	1.00	
Officer - Educator Advancement	A-6	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	
Officer - Certification and Assessment	A-6	240	1.00	
Manager - Teacher Advancement	A-4	240	7.00	
Financial Asst/Administrative Asst to Senior Director	S-5	240	1.00	
Professional Development/Special Events Assistant	S-5	240	1.00	
Compliance/Records Adm Assistant	S-4	240	1.00	
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	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Center for Safe & Secure Schools				7.00
Director	A-7	240	1.00	
Officer of School Safety and Security	A-6	240	1.00	
School Climate and Culture Specialist	A-5	240	2.00	
School Safety and Security Specialist	A-5	240	2.00	
School Safety Coordinator	A-3	240	1.00	
Chief Communications Officer				1.00
Chief Communications Officer	A-9	240	1.00	
Chief of Staff				3.00
Chief of Staff	A-9	240	1.00	
Public Information and Policy Manager	A-4	240	1.00	
Civic Engagement Project Coordinator	A-3	240	1.00	
Communications and Creative Services				12.00
Director	A-7	240	1.00	
Manager	A-4	240	1.00	
Communications & Community Engagement Coordinator	A-3	240	1.00	
Events Coordinator	A-3	240	1.00	
Content and Creative Coordinator	A-2	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/Educatin 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	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Highpoint School East (Schools)				46.25
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	11.00	
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	
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 Specialist	S-5	240	1.00	
Human Resources Recruitment Specialist	S-5	240	1.00	
Information Technology Services				26.00
Director	T-7	240	1.00	
Applications Manager	T-6	240	1.00	
Help Desk Manager	T-6	240	1.00	
Operations Services Manager	T-6	240	1.00	
Project Manager	T-6	240	1.00	
Senior Software Developer	T-5	240	1.00	
Senior Systems Analyst	T-5	240	2.00	
Senior Systems Engineer	T-5	240	1.00	
Process Improvement Coordinator	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	
Application and Network Support Analyst	T-3	240	1.00	
Infrastructure Analyst - Server/Storage	T-3	240	1.00	
Network Systems Analyst	T-3	240	1.00	
Systems Engineer - Hybrid Cloud	T-3	240	1.00	
Technology Trainer	T-3	240	1.00	
Help Desk Analyst II	T-2	240	2.00	
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	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Marketing and Client Engagement				6.50
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	1.00	
Procurement Services				8.00
Director - Procurement Services	A-7	240	1.00	
Contract Manager	A-4	240	1.00	
Procurement Manager	A-4	240	1.00	
Procurement Coordinator	A-3	240	1.00	
Buyer	A-1	240	2.00	
Procurement Services Specialist	S-5	240	1.00	
P-Card Specialist	S-5	240	1.00	
Records Management Services				15.00
Director	A-7	240	1.00	
Records Operations Manager	A-3	240	1.00	
Senior Records Center Technician	O-6	240	1.00	
Senior Customer Support/Imaging Specialist	O-5	240	1.00	
Records Center Technician	O-4	240	5.00	
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				165.85
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	115.00	
Field Staff-Music Therapist	P-1	180	9.50	
Field Staff-COTA/PTA	S-7	180	28.35	
Administrative Assistant	S-5	240	1.00	
General Office Clerk	S-4	240	2.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
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

527.85

**Harris County Department of Education
Full-time Personnel Positions for FY 2023-2024
Special Revenue Fund**

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Adult Education Program Total				88.50
Adult Education - HGAC Grant				76.50
Senior Director	A-8	240	1.00	
Director	A-7	240	1.00	
Manager	A-5	240	4.00	
Career Pathways Transition Specialist	A-2	240	1.00	
Compliance/Budget Specialist	A-4	240	1.00	
Coordinator	A-3	240	1.00	
Professional Development Coordinator	A-3	240	0.50	
Teacher	A-3	190	2.00	
Teacher	A-3	240	1.00	
Secretary to Senior Director	S-5	240	1.00	
Data Clerk	S-3	240	5.00	
General Office Clerk I	S-3	240	11.00	
Receptionist	S-1	240	1.00	
Custodian	O-1	240	3.00	
Aide - Instructional	AES	PT	8.00	
Program Assistant	AES	PT	7.00	
Teacher	AES	PT	16.00	
Adult Education - Employer Engagement Grant				4.00
Project Manager	A-3	240	1.00	
Teacher	A-3	240	1.00	
Career Navigator	A-2	240	1.00	
General Office Clerk	S-3	240	1.00	
Adult Education - Family Math Literacy Grant				5.00
Instructional Coach (noncertified)	A-2	240	2.00	
General Office Clerk	S-3	240	3.00	
Adult Education - Access Harris Grant				3.00
Intake Specialist	A-2	240	3.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Center for Afterschool, Summer and Enrichment (CASE) for Kids				67.00
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	6.50	
Coordinator - Research and Evaluation	A-3	240	1.00	
Coordinator - Program	A-2	240	11.00	
Coordinator - Regional	A-2	240	2.00	
Project Based Learning Associate (P/T)	A-2	240	1.50	
Coordinator - Site	A-1	240	6.00	
Administrative Assistant - Senior Director	S-5	240	1.00	
Data Specialist	S-4	240	1.00	
Secretary	S-3	240	4.00	
Afterschool Program Specialist (P/T)	S-2	240	25.00	
Special Initiatives Clerk	S-2	240	1.00	
Head Start Program Total				292.00
Head Start-Central Office				51.00
Senior Director	H-8	240	1.00	
Assistant Director - Education and Operations	H-5	240	1.00	
Assistant Director - Compliance and Family Services	H-5	240	1.00	
Construction Project Manager (Facilities)	H-5	240	1.00	
Manager - Compliance	H-4	240	1.00	
Manager - Education and Special Services	H-4	240	1.00	
Manager - Community Partnerships	H-4	240	1.00	
Manager - Health and Family Services	H-4	240	1.00	
Manager - Nutrition Services	H-4	240	1.00	
Manager - Operations	H-3	240	2.00	
Coordinator - Compliance	H-3	230	1.00	
Coordinator - Data	H-3	230	1.00	
Coordinator - Data Compliance	H-3	230	1.00	
Coordinator - Education Services	H-3	230	4.00	
Coordinator - Family Services	H-3	230	4.00	
Coordinator - Health Services	H-3	230	3.00	
Coordinator - Nutrition Services	H-3	230	3.00	
Coordinator - Operations	H-3	230	2.00	
Coordinator - Professional Development	H-3	230	1.00	
Coordinator - Special Education	H-3	230	1.00	
Instructional Coach (non-certified)	H-2	230	5.00	
Counselor	P-2	230	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Data/Compliance Specialist	S-4	230	1.00	
Financial Assistant	S-4	230	1.00	
Administrative Assistant - Senior Director	S-5	230	1.00	
Secretary	S-4	240	1.00	
Administrative Assistant - Education and Operations	S-3	230	1.00	
Administrative Assistant - Health and Family Services	S-3	230	1.00	
Clerk - Community Partnerships	S-3	230	1.00	
Clerk - Education and Special Services	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	
Clerk - Special Projects	S-3	230	0.50	
Courier	O-2	230	1.00	
Civic Engagement Fellow		115	0.50	
Head Start-Barrett Campus				8.50
Campus Manager	H-3	230	0.50	
Assistant Campus Manager	H-1	230	0.50	
Family Services Provider	H-1	230	1.00	
Teacher	E-4	200	2.00	
Teaching Assistant	E-1	200	3.00	
Cook	O-1	190	0.50	
Custodian	O-1	190	1.00	
Head Start-Barrett Early Head Start				12.50
Campus Manager	H-3	230	0.50	
Assistant Campus Manager	H-1	230	0.50	
Family Services Provider	H-1	230	1.00	
Teacher	E-4	218	9.00	
Cook	O-1	218	0.50	
Custodian	O-1	218	1.00	
Head Start-Baytown Campus				19.50
Campus Manager	H-3	230	0.50	
Assistant Campus Manager	H-1	230	1.00	
Family Services Provider	H-1	230	2.50	
Teacher	E-4	200	5.00	
Teaching Assistant	E-1	200	7.00	
Cook	O-1	190	2.00	
Custodian	O-1	190	1.00	
Campus Clerk	S-2	230	0.50	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Head Start-Baytown Early Head Start				16.50
Campus Manager	H-3	230	0.50	
Assistant Campus Manager	H-1	230	1.00	
Family Services Provider	H-1	230	1.50	
Teacher	E-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-Baytown CCP				2.00
Family Services Provider	H-1	230	2.00	
Head Start-Channelview Campus				16.00
Campus Manager	H-3	230	1.00	
Assistant Campus Manager	H-1	230	1.00	
Family Services Provider	H-1	230	2.00	
Teacher	E-4	200	4.00	
Teaching Assistant	E-1	200	5.00	
Cook	O-1	190	2.00	
Custodian	O-1	190	1.00	
Head Start-Compton Campus				19.00
Campus Manager	H-3	230	1.00	
Assistant Campus Manager	H-1	230	1.00	
Family Services Provider	H-1	230	2.00	
Teacher	E-4	200	5.00	
Teaching Assistant	E-1	200	7.00	
Cook	O-1	190	2.00	
Custodian	O-1	190	1.00	
Head Start-Coolwood Campus				0.00
Campus Manager	H-3	230	0.00	
Assistant Campus Manager	H-1	230	0.00	
Family Services Provider	H-1	230	0.00	
Teacher	E-4	200	0.00	
Teaching Assistant	E-1	200	0.00	
Cook	O-1	190	0.00	
Custodian	O-1	190	0.00	
Head Start-Dogan Campus				10.00
Campus Manager	H-3	230	1.00	
Assistant Campus Manager	H-1	230	1.00	
Family Services Provider	H-1	230	2.00	
Teacher	E-4	200	4.00	
Teaching Assistant	E-1	200	2.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Head Start-Fifth Ward Campus				10.00
Campus Manager	H-3	230	1.00	
Assistant Campus Manager	H-1	230	0.50	
Family Services Provider	H-1	230	1.00	
Teacher	E-4	200	2.00	
Teaching Assistant	E-1	200	3.00	
Cook	O-1	190	2.00	
Custodian	O-1	190	0.50	
Head Start-Fonwood Campus				15.00
Campus Manager	H-3	230	1.00	
Assistant Campus Manager	H-1	230	1.00	
Family Services Provider	H-1	230	3.00	
Teacher	E-4	200	7.00	
Teaching Assistant	E-1	200	3.00	
Head Start-Humble Campus				12.50
Campus Manager	H-3	230	0.50	
Assistant Campus Manager	H-1	230	0.50	
Family Services Provider	H-1	230	1.50	
Teacher	E-4	200	3.00	
Teaching Assistant	E-1	200	5.00	
Cook	O-1	190	1.00	
Custodian	O-1	190	1.00	
Head Start-Humble Early Head Start				14.00
Campus Manager	H-3	230	0.50	
Assistant Campus Manager	H-1	230	0.50	
Family Services Provider	H-1	230	1.50	
Teacher	E-4	218	9.00	
Cook	O-1	218	1.00	
Custodian	O-1	218	1.00	
Campus Clerk	S-2	230	0.50	
Head Start-JD Walker Campus				12.50
Campus Manager	H-2	230	1.00	
Assistant Campus Manager	H-1	230	1.00	
Family Services Provider	H-1	230	1.00	
Teacher	E-4	200	3.00	
Teaching Assistant	E-1	200	4.00	
Cook	O-1	190	1.00	
Custodian	O-1	190	1.00	
Campus Clerk	S-2	230	0.50	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Head Start-LaPorte Campus				10.00
Campus Manager	H-3	230	1.00	
Assistant Campus Manager	H-1	230	1.00	
Family Services Provider	H-1	230	1.00	
Teacher	E-4	200	2.00	
Teaching Assistant	E-1	200	3.00	
Cook	O-1	190	1.00	
Custodian	O-1	190	1.00	
Head Start-LaPorte Early Head Start				10.00
Family Services Provider	H-1	230	1.00	
Teacher	E-4	218	9.00	
Head Start-Pugh Campus				8.00
Campus Manager	H-3	230	1.00	
Family Services Provider	H-1	230	1.00	
Teacher	E-4	200	2.00	
Teaching Assistant	E-1	200	3.00	
Campus Clerk	S-2	230	0.50	
Custodian	O-1	190	0.50	
Head Start-Sheffield Campus				25.00
Campus Manager	H-2	230	1.00	
Assistant Campus Manager	H-1	230	1.00	
Family Services Provider	H-1	230	3.00	
Teacher	E-4	200	7.00	
Teaching Assistant	E-1	200	10.00	
Cook	O-1	190	2.00	
Custodian	O-1	190	1.00	
Head Start-Tidwell Campus				10.00
Campus Manager	H-3	230	1.00	
Assistant Campus Manager	H-1	230	1.00	
Family Services Provider	H-1	230	1.00	
Teacher	E-4	200	2.00	
Teaching Assistant	E-1	200	3.00	
Cook	O-1	190	1.00	
Custodian	O-1	190	1.00	
Head Start-Tidwell Early Head Start				10.00
Family Services Provider	H-1	230	1.00	
Teacher	E-4	218	9.00	

Special Revenue Fund - Full Time Equivalent Positions

447.50

**Harris County Department of Education
Full-time Personnel Positions for FY 2023-2024
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				13.50
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	
Custodian-Fortis Academy	O-1	240	2.50	

Internal Service Fund - Full Time Equivalent Positions

49.50

**Harris County Department of Education
Full-time Personnel Positions for FY 2023-2024
Enterprise Fund**

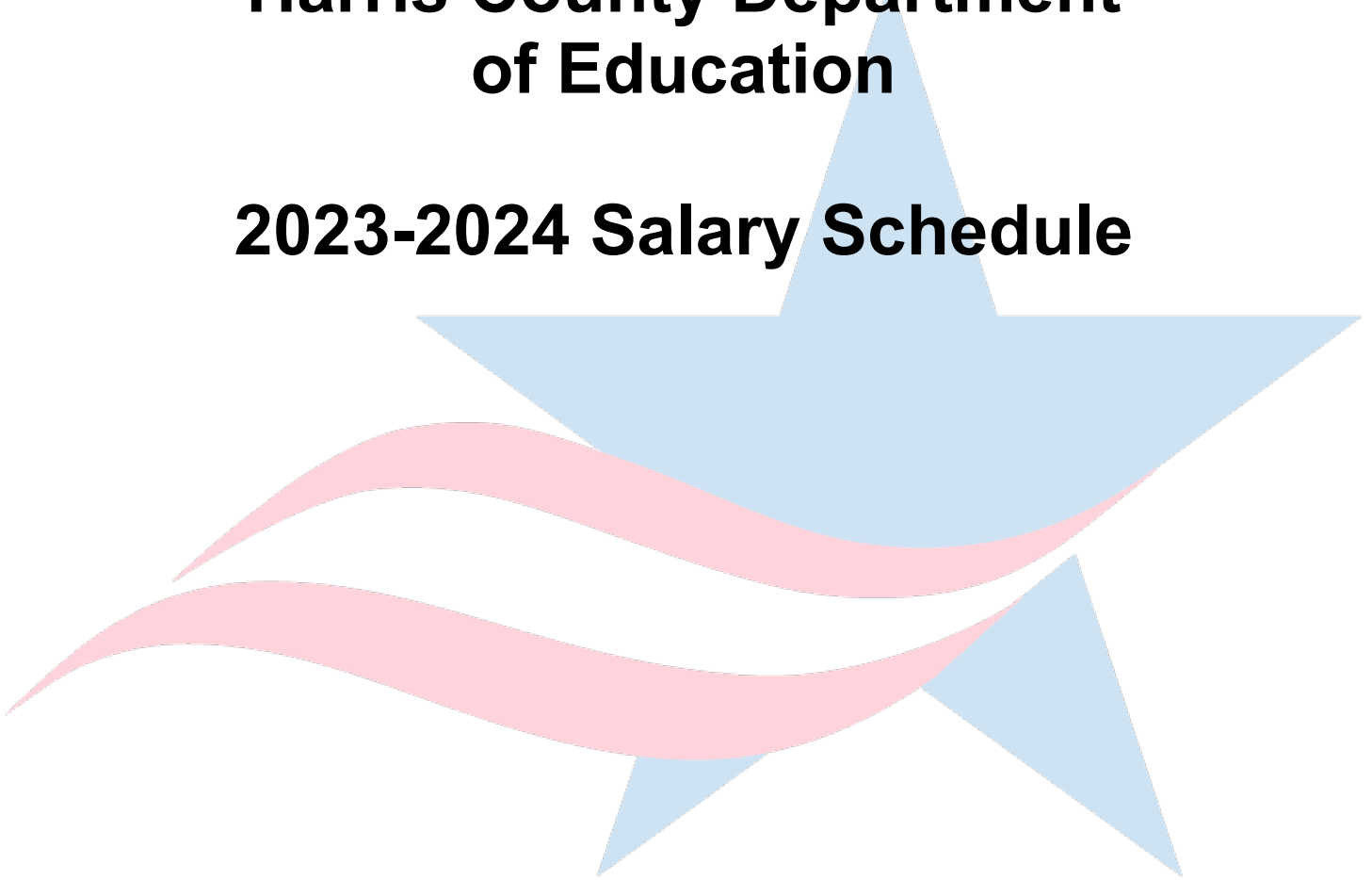
BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# FTEs	TOTAL FTEs
Facilities - Choice Partners				19.50
Senior Director	A-8	240	1.00	
Assistant Director	A-5	240	3.50	
Client Services Manager	A-4	240	1.00	
Contract Compliance Specialist	A-4	240	1.00	
Contract Manager	A-4	240	5.00	
Contract Coordinator	A-3	240	1.00	
Food Contract Coordinator	A-3	240	1.00	
Contract Billing Specialist	S-5	240	2.00	
Administrative Assistant	S-5	240	1.00	
Food Contract Assistant	S-4	240	1.00	
Contract Billing Clerk	S-4	240	1.00	
Digital File Clerk	S-3	240	1.00	

Enterprise Fund - Full Time Equivalent Positions

19.50

Harris County Department of Education

2023-2024 Salary Schedule



Harris County Department of Education

FY 2023-2024 Salary Schedule

New Certified Instructional Staff Salary Schedule

New Hire Certified Teachers	
YEARS EXPERIENCE	191 DAY SALARY
0	\$67,750
1	68,200
2	68,650
3	69,100
4	69,800
5	70,600
6	71,100
7	71,786
8	72,464
9	72,864
10	73,264
11	73,664
12	74,064
13	74,464
14	74,864
15	75,262
16	75,662
17	76,081
18	76,492
19	76,904
20	77,264

Returning Certified Instructional Staff Schedule:

Pay Range Minimum \$67,750	Pay Range Maximum \$87,500
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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 2023-2024 Budget Book

Administrative Salary Schedule

A-1		MINIMUM	MIDPOINT	MAXIMUM
	Daily	169.52	208.00	246.48
	240 Days	40,685	49,920	59,155
	<u>Job Titles:</u> Buyer Junior Staff Accountant – Business Services Program Site Coordinator Program Site Coordinator - CASE			

A-2		MINIMUM	MIDPOINT	MAXIMUM
	Daily	200.88	246.48	292.08
	240 Days	48,211	59,155	70,099
	<u>Job Titles:</u> Career Navigator- Adult Education Data Coordinator – CASE Data Coordinator – Choice Partners Family Engagement Coordinator Grants Development Associate Instructional Coach (non-certified) – Adult Education Intake Transition Specialist – Adult Education Program Coordinator – Adult Education Program Coordinator – CASE Project Based Learning Associate			

A-3		MINIMUM	MIDPOINT	MAXIMUM
	Daily	242.56	297.62	352.68
	190 Days	46,086	56,548	67,009
	230 Days	55,789	68,453	81,116
	240 Days	58,214	71,429	84,643
	<u>Job Titles:</u> Benefits Coordinator – Human Resources Career Pathways Transition Specialist – Adult Education Contract Coordinator – Choice Partners Coordinator – Adult Education Coordinator – Center for Grants Development Coordinator – Communications and Creative Services Coordinator – Creative Content Coordinator – Events Coordinator – Food Contracts Coordinator – Grants & Budget Compliance (Adult Education) Coordinator – Human Resources Coordinator – Marketing and Client Engagement Coordinator – Outreach			

Coordinator – Procurement Services
 Coordinator – Professional Development
 Coordinator – Research and Evaluation Institute
 Coordinator – Special Projects
 Grant Accountant
 Human Resources Generalist
 Operations Coordinator – Facilities
 Project Coordinator – CASE
 Records Operations Manager
 Recovery Coach – Fortis Academy
 SHARS/Parent Engagement Liaison – Schools
 Special Events and Promotions Coordinator – CASE
 Staff Accountant – Business Services
 Teacher (FT) – Adult Education
 Translation Coordinator – Marketing & Client Engagement

A-4		MINIMUM	MIDPOINT	MAXIMUM
	Daily	295.93	363.10	430.27
	240 Days	71,023	87,144	103,265
	<u>Job Titles:</u> 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 – Procurement Services Manager – Programs & Compliance Manager – Research and Evaluation Institute Manager of Digital Education – Center for Educator Success Manager of Teacher Advancement – 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			

<u>A-5</u>		MINIMUM	MIDPOINT	MAXIMUM
	Daily	349.19	428.46	507.73
	200 Days	69,838	85,692	101,546
	210 Days	73,330	89,977	106,623
	240 Days	83,806	102,830	121,855
	<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			

<u>A-6</u>		MINIMUM	MIDPOINT	MAXIMUM
	Daily	393.54	471.31	549.08
	240 Days	94,450	113,114	131,779
	<u>Job Titles:</u> Community Engagement/Education Foundation Director 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 Officer of School Safety and Security – Center for Safe and Secure Schools			

<u>A-7</u>		MINIMUM	MIDPOINT	MAXIMUM
	Daily	454.54	544.36	634.18
	240 Days	109,090	130,646	152,203
	<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	541.37	636.90	732.44
	240 Days	129,929	152,856	175,786
	<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	633.39	745.17	856.95
	240 Days	152,014	178,841	205,668
	<u>Job Titles:</u> Chief Communications Officer Chief of Staff Executive Director – Facilities Executive Director – Human Resources			

A-10		MINIMUM	MIDPOINT	MAXIMUM
	Daily	728.41	856.95	985.49
	240 Days	174,818	205,668	236,518
	<u>Job Titles:</u> Assistant Superintendent – Academic Support Services Assistant Superintendent – Business Services Assistant Superintendent – Education and Enrichment			

Harris County Department of Education
FY 2023-2024 Budget Book
Administrative Salary Schedule – Head Start

H-1		MINIMUM	MIDPOINT	MAXIMUM
	Daily	169.74	207.00	244.26
	230 Days	39,040	47,610	56,180
	<u>Job Titles:</u> Assistant Center Manager Family Services Provider			

H-2		MINIMUM	MIDPOINT	MAXIMUM
	Daily	201.15	245.30	289.45
	230 Days	46,265	56,419	66,574
	<u>Job Titles:</u> Instructional Coach (non-certified)			

H-3		MINIMUM	MIDPOINT	MAXIMUM
	Daily	242.79	296.08	349.37
	230 Days	55,842	68,098	80,355
	<u>Job Titles:</u> Campus Manager Compliance Coordinator Data Coordinator Education and Special Services Coordinator Family and Community Coordinator Health Services Coordinator Nutrition Services Coordinator Operations Coordinator Professional Development Coordinator Special Projects Coordinator			

H-4		MINIMUM	MIDPOINT	MAXIMUM
	Daily	296.20	361.22	426.24
	230 Days	68,126	83,081	98,035
	240 Days	71,088	86,693	102,298
	<u>Job Titles:</u> Community Partnerships Manager Data Compliance Manager Education and Special Services Manager Health and Family Services Manager Head Start Counselor Nutrition Services Manager Operations Manager			

H-5		MINIMUM	MIDPOINT	MAXIMUM
	Daily	347.74	424.07	500.40
	240 Days	83,458	101,777	120,096
	<u>Job Titles:</u> Assistant Director – Child Care Partnership Assistant Director – Compliance/Family Services Assistant Director – Education/Operations			

H-6		MINIMUM	MIDPOINT	MAXIMUM
	Daily	507.53	597.09	686.65
	240 Days	121,807	143,302	164,796
	<u>Job Titles:</u> Senior Director			

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Professional Support Salary Schedule

P-1		Minimum	Midpoint	Maximum
	Daily	299.41	352.25	405.09
	180 Days	53,894	63,405	72,916
	Job Titles: Music Therapist			

P-2		Minimum	Midpoint	Maximum
	Daily	332.35	391.00	449.65
	191 Days	63,479	74,681	85,883
	200 Days	66,470	78,200	89,930
	213 Days	70,791	83,283	95,775
	Job Titles: Behavior Intervention Specialist Instructional Coach (certified) School Counselor School Nurse			

P-3		Minimum	Midpoint	Maximum
	Daily	373.21	449.65	526.09
	162 Days	60,460	72,843	85,227
	180 Days	67,178	80,937	94,696
	200 Days	74,642	89,930	105,218
	240 Days	89,570	107,916	126,262
	Job Titles: Licensed Specialist in School Psychology Occupational Therapist Physical Therapist Recovery Program Coordinator			

P-4		Minimum	Midpoint	Maximum
	Daily	440.39	530.59	620.79
	200 Days	88,078	106,118	124,158
	230 Days	101,290	122,036	142,782
	240 Days	105,694	127,342	148,990
	Job Titles: Manager, School-Based Therapy Services			

Harris County Department of Education

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Technology Salary Schedule

<u>T-1</u>		Minimum	Midpoint	Maximum
	Hourly	24.00	28.57	33.14
	Daily	192.00	228.56	265.12
	240 Days	46,080	54,854	63,629
Job Titles: Help Desk Analyst I Help Desk Field Technician				

<u>T-2</u>		Minimum	Midpoint	Maximum
	Hourly	29.00	34.52	40.04
	Daily	232.00	276.16	320.32
	240 Days	55,680	66,278	76,877
Job Titles: Help Desk Analyst II				

<u>T-3</u>		Minimum	Midpoint	Maximum
	Daily	305.98	364.26	422.54
	240 Days	73,435	87,422	101,410
Job Titles: Application and Network Support Analyst Infrastructure Analyst – Network Infrastructure Analyst – Server Storage Infrastructure Analyst – Systems Multimedia Production Coordinator Network Systems Analyst Systems Engineer – Hybrid Cloud Technology Trainer				

<u>T-4</u>		Minimum	Midpoint	Maximum
	Daily	327.21	389.54	451.87
	240 Days	78,530	93,490	108,449
Job Titles: Information Security Officer Manager – Graphic Design Manager – Multimedia Process Improvement Coordinator Software Developer Systems Analyst Web Content Coordinator				

<u>T-5</u>		Minimum	Midpoint	Maximum
	Daily	386.11	459.66	533.21
	240 Days	92,666	110,318	127,970
	<u>Job Titles:</u> Senior Software Developer Senior Systems Engineer Senior Systems Analyst			

<u>T-6</u>		Minimum	Midpoint	Maximum
	Daily	424.73	505.63	586.53
	240 Days	101,935	121,351	140,767
	<u>Job Titles:</u> Manager – Applications Manager – Operations Support Manager – Service Desk			

<u>T-7</u>		Minimum	Midpoint	Maximum
	Daily	475.70	566.31	656.92
	240 Days	114,168	135,914	157,661
	<u>Job Titles:</u> Director - Information Technology Services			

Harris County Department of Education
FY 2023-2024 Budget Book
Administrative Support Salary Schedule

<u>S-1</u>		MINIMUM	MIDPOINT	MAXIMUM
	<u>Job Titles:</u> Reserved for future use			

<u>S-2</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	15.50	19.14	22.78
	Daily	124.00	153.12	182.24
	210 Days	26,040	32,155	38,270
	230 Days	28,520	35,218	41,915
	240 Days	29,760	36,749	43,738
	<u>Job Titles:</u> After-School Program Specialist Campus Clerk Center Clerk Receptionist Special Initiatives Clerk			

<u>S-3</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	16.75	20.68	24.61
	Daily	134.00	165.44	196.88
	230 Days	30,820	38,051	45,282
	240 Days	32,160	39,706	47,251
	<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 Administrative Assistant – CASE Administrative Assistant – School-Based Therapy Services			

<u>S-4</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	18.50	22.84	27.18
	Daily	148.00	182.72	217.44
	230 Days	34,040	42,026	50,011
	240 Days	35,520	43,853	52,186
<u>Job Titles:</u> Data/Compliance Specialist Financial Assistant Fixed Assets Clerk Food Contract Assistant General Office Clerk II Microfilm/Imaging Clerk Records Management Specialist Administrative Assistant to Director Administrative Assistant to Principal				

<u>S-5</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	21.00	25.92	30.84
	Daily	168.00	207.36	246.72
	230 Days	38,640	47,693	56,746
	240 Days	40,320	49,766	59,213
<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 Human Resources Recruitment Specialist Leave Specialist Imaging and Content Support Specialist Payroll Specialist Procurement Specialist Quality Assurance Specialist Records Support Specialist Senior Grant Accounting Clerk				

<u>S-6</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	24.00	29.63	35.26
	Daily	192.00	237.04	282.08
	240 Days	46,080	56,890	67,699
	<u>Job Titles:</u> Executive Assistant – Assistant Superintendent Executive Assistant – Board of Trustees Lead Payroll Specialist Senior Accounts Payable Specialist			

<u>S-7</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	27.75	34.26	40.77
	Daily	222.00	274.08	326.16
	162 Days	35,964	44,401	52,838
	180 Days	39,960	49,334	58,709
	<u>Job Titles:</u> Occupational Therapy Assistant Physical Therapist Assistant			

<u>S-8</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	33.00	40.74	48.48
	Daily	264.00	325.92	387.84
	240 Days	63,360	78,221	93,082
	<u>Job Titles:</u> Senior Executive Assistant – Superintendent			

Harris County Department of Education

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Instructional Support Salary Schedule

<u>I-1</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	15.25	18.60	21.95
	Daily	122.00	148.80	175.60
	191 Days	23,302	28,421	33,540
	240 Days	29,280	35,712	42,144
Job Titles: Aide – Adult Education Educational Aide I - Schools				

<u>I-2</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	16.50	20.13	23.76
	Daily	132.00	161.04	190.08
	191 Days	25,212	30,759	36,305
	Job Titles: Educational Aide II - Schools			

<u>I-3</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	19.00	23.17	27.34
	Daily	152.00	185.36	218.72
	191 Days	29,032	35,404	41,776
	Job Titles: Educational Aide III - Schools			

<u>I-4</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	23.00	28.05	33.10
	Daily	184.00	224.40	264.80
	191 Days	35,144	42,860	50,577
	Job Titles: Licensed Vocational Nurse			

Harris County Department of Education
FY 2023-2024 Budget Book
Instructional Support Salary Schedule – Head Start

<u>E-1</u>		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
	200 Days	24,000	29,264	34,528
Job Titles: Teaching Assistant				

<u>E-2</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	16.25	19.82	23.39
	Daily	130.00	158.56	187.12
	200 Days	26,000	31,712	37,424
	218 Days	28,340	34,566	40,792
Job Titles: Early Childhood Teacher – CDA				

<u>E-3</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	18.75	22.87	26.99
	Daily	150.00	182.96	215.92
	200 Days	30,000	36,592	43,154
	218 Days	32,700	39,885	47,071
Job Titles: Reserved for Future Use				

<u>E-4</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	23.00	27.05	31.10
	Daily	184.00	216.40	248.80
	200 Days	36,800	43,280	49,760
	218 Days	40,112	47,175	54,238
Job Titles: Early Childhood Teacher Teacher				

Harris County Department of Education

FY 2023-2024 Budget Book

Operations Support Salary Schedule

<u>O-1</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	15.25	18.60	21.95
	Daily	122.00	148.80	175.60
	190 Days	23,180	28,272	33,364
	218 Days	26,596	32,438	38,281
	240 Days	29,280	35,712	42,144
	Job Titles: Cook Custodian			

<u>O-2</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	16.25	19.83	23.41
	Daily	130.00	158.64	187.28
	210 Days	27,300	33,314	39,329
	230 Days	29,900	36,487	43,074
	240 Days	31,200	38,074	44,947
	Job Titles: Courier Food Service Clerk Mail Clerk Parking Monitor Records Center Operator			

<u>O-3</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	17.25	21.02	24.79
	Daily	138.00	168.16	198.32
	240 Days	33,120	40,358	47,597
	Job Titles: Maintenance Worker Warehouseman			

<u>O-4</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	20.00	24.39	28.78
	Daily	160.00	195.12	230.24
	240 Days	38,400	46,829	55,258
	Job Titles: Bus Driver Construction and Environmental Specialist Maintenance Technician I Records Center Technician			

<u>O-5</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	24.00	29.27	34.54
	Daily	192.00	234.16	276.32
	240 Days	46,080	56,198	66,317
	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	33.54	39.58
	Daily	220.00	268.32	316.64
	240 Days	52,800	64,397	75,994
	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	2,000
Additional Certificate	150
Certified SBEC Counselors	
Special Education	\$2,000
STAAR/EOC Testing	1,000
Certified SBEC Assistant Principals	
Special Education	\$2,000
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
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Substitute Pay Chart

POSITION	Pay Rate
Educational Aide	\$125/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	\$16.00/hour
Aide with 12 College Credit Hours	\$16.50/hour
Career Pathways Instructor	\$40.00/hour
Clerk	\$16.00/hour
Craft Instructor	\$40.00/hour
Program Assistant	\$33.00/hour
Substitute Teacher	\$25.00/hour
Teacher	\$30.00/hour
Transition Specialist/Career Navigator	\$30.00/hour
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	\$35.00/hour
Bus Aide	\$17.00/hour
Bus Driver	\$500/year
Counselor – Summer/Extra Duty Pay	\$32.00/hour
Educational Aide – Summer/Extra Duty Pay	\$21.00/hour
Home Bound Student Services	\$40.00/hour
School Nurse – Summer/Extra Duty Pay	\$32.00/hour
Teacher – Summer/Extra Duty Pay	\$32.00/hour
Trainer Pay – Boys Town and Love & Logic	\$38.00/hour
Interns	
High School Student	\$15.00/hour
College Student	\$17.00/hour

Harris County Department of Education
FY 2023-2024 Budget Book
Adult Education Professional Development Stipend

Eligibility: part-time staff only

Position	Required Hours	Category of Required Professional Development	Stipend
<ul style="list-style-type: none"> • Teacher • Substitute Teacher • Program Assistant 	15	3 hours – Principles of Adult Learning 6 hours – Literacy 6 hours – Other	\$450
<ul style="list-style-type: none"> • Clerk • Aide • Transition Specialist • Career Navigator 	3	3 hours – Other	\$45
Additional training	N/A	Paid at hourly rate if required and approved. Excludes full-time positions.	

Staff required to complete only half of the professional development hours will receive half of the stipend amount.

Harris County Department of Education

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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 \$1.20 (or \$14.40 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 up to \$444.00 per month (or \$5,328 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 in a TRS eligible position. Employees contribute 8.25% 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 1.9% 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.

Administrative Guidelines

Compensation Policy

Refer to board policies DEA, DEAA, and DEAB Legal and Local for all policies and state and federal regulations governing employee pay practices.

The superintendent shall recommend an annual compensation plan for all employees to the board for approval. The employee compensation plan may include wage and salary structures, stipends, benefits, and incentive pay plans.

The superintendent and designees shall administer the compensation plans consistent with board policies, the annual budget approved by the board, and these administrative guidelines.

Description of Pay Systems

Employee pay systems are designed and administered for the purpose of attracting and retaining qualified employees to achieve the goals of the department. Human Resources is responsible for the maintenance and administration of employee pay systems. Teachers will be paid according to a salary schedule that correlates salaries with total years of creditable service in education. Other jobs will be assigned to a pay grade and range structure that sets the range of pay for the position.

The pay plan includes:

- Teachers
- Administrative Exempt Staff
- Professional Support Exempt Staff
- Technology Exempt and Nonexempt Staff
- Admin Support Nonexempt Staff
- Instructional Support Nonexempt Staff
- Operations Nonexempt Staff

Pay ranges and salary schedules are reviewed and adjusted periodically. Employee pay is adjusted based on the pay increase budget and guidelines approved by the board annually.

Job Description

Job documentation is an essential function in the administration of the compensation system. Accurate and complete job documentation will be collected and maintained by Human Resources with input from job supervisors. Job descriptions will define job qualifications, job purpose, major duties and responsibilities, working conditions, and exemption status. Job titles are assigned by Human Resources to accurately reflect the level and nature of work and the departmental structure of the department.

Job descriptions will be updated by Human Resources with input from supervisors. Supervisors should review job descriptions at least every three years and at each vacancy. Employees will sign off on their job description when hired and when the job description changes, acknowledging and agreeing to the general responsibilities of the job.

Duty Calendars

Duty calendars are determined based on the business needs of the department and will align with pay cycles. The department will strive to maintain few duty calendar variations. A duty calendar will be maintained for each position.

Pay Schedule

Employees are paid semi-monthly (the 15th and the last workday of each month). Each pay period, annualized income will be equivalent to 1/24th of the annual salary. Employees who began work after the start date for their assigned position will have their pay calculated based on the number of workdays remaining in the school year. This prorated amount will be divided by the number of pay periods remaining in the school year and will become the employee's semi-monthly salary through the duration of that school year. Non-salaried employees or part-time employees who work from the 1st through the 15th of the month will receive their pay on the last workday of the month. Time worked between the 16th and the last day of the month will be paid on the 15th of the following month.

Exemption Status

All jobs will be classified as exempt or nonexempt in accordance with the requirements of the federal Fair Labor Standards Act (FLSA) and documented on the job description. Human Resources will determine the classification of each position based on a description of assigned job duties and weekly pay. In order to be exempt, the employee's primary duties must meet the requirements defined by federal regulations for the executive, administrative, professional, or computer employee exemption test or be a teacher, and the employee must meet applicable federal salary requirements. All employees who do not meet the legal requirements for exemption are classified as nonexempt.

Job Classification

Job classification determines the assigned pay range for a job. Job classification is based on job requirements, assigned duties, and market rates. All jobs are classified for pay based on the relative level of knowledge and skill requirements, scope and complexity of assigned duties, job accountability, and working conditions. Human Resources will collect job information, evaluate jobs for classification purposes, and assign jobs to pay grades.

Classification of New Positions

Prior to posting, new positions must have a written job description created collaboratively by the hiring supervisor and Human Resources. Human Resources will recommend to the superintendent the pay grade classification of new positions based on the description, qualifications required, and market value. New positions must be classified in the pay system prior to hiring new employees.

Job Reclassification

A job reclassification occurs when a job classification is changed to a higher or lower pay range. Jobs may be reclassified as a result of a significant and sustained change in job duties assigned, a need to improve internal pay equity with similar jobs, or a change in competitive market rates.

Procedures for Job Reclassification

Review of job reclassifications must be initiated by the division director or by Human Resources. Jobs previously submitted for review or FTEs added within the last school year are not eligible for review. Reviews will be conducted as follows:

A request for a job classification review must be submitted on a form provided by Human Resources that describes the rationale for reclassifying the position and provides an explanation of changes in job duties and responsibilities. The request also should include current and proposed job descriptions. The request must be approved by the division director before submitting to Human Resources.

Human Resources will review the request and obtain additional information, if needed. Additional information may be obtained from the supervisor, employee(s), and/or external job market pay data.

Human Resources will evaluate the job classification and prepare a recommendation for review by the superintendent or designee.

Salary Adjustments for Job Reclassification

A change in job classification will result in a greater or lesser potential for long-term pay advancement. Salary adjustments cannot be made for contract employees after the beginning of the contract term unless the job responsibilities have increased. Salary changes for contract employees are prohibited during the contract term. Human Resources should evaluate the need for salary adjustment for reclassified employees and use appropriate demotion or promotion procedures.

Salary placement for an employee who is reclassified will follow the guidelines for placement of a new hire with additional adjustments made as needed to achieve pay equity among peer employees.

- If the job is reclassified upward due to an increase in level of responsibilities, the procedure for promotion increases may be applied;
- If the job is reclassified due to departmental changes, there may be no immediate pay increase;
- If the job is reclassified due to a change in the competitive job market for hard-to-fill positions, equity adjustments may be made at the direction of the superintendent subject to contractual pay change restrictions;
- If the job is reclassified to a lower pay range based on a reduction in level of assigned responsibilities, the employee's pay may be reduced at the direction of the superintendent for the following school year. Refer to procedures on pay adjustments for reassignment to a lower pay grade.

General Pay Increases and Eligibility

Employee pay will be reviewed annually for adjustment. The general pay increase (GPI) may be recommended to the board by the superintendent each year. They are based on the annual amount budgeted for pay raises and approved by the board. General pay increases provide the same dollar amount of increase to employees in the same pay grade. Teachers will be granted a GPI and reflected in the hiring schedule for the next year.

To receive a general pay increase, an employee must be in a paid status or on an approved leave of absence at the time of the first pay cycle reflecting the pay increase. Eligible employees must have received satisfactory evaluation in the preceding year.

Employees on Salary Schedules

Pay increases for jobs on salary schedules are calculated by applying the percent increase approved by the board each year to the market rate.

Annual Increase Example:

Market Rate:	\$55,000
% Increase	.02
Annual Increase	\$1,100

Employees on Pay Ranges

General pay increases for employees on pay ranges are calculated by applying the percent increase approved by the board each year to the midpoint rate of the pay range. Employees in the same pay grade will receive the same rate of increase when pay increases are calculated as a percent of midpoint, unless the employee's pay is close to or exceeds the maximum of the pay range.

<u>Hourly Rate Increase</u> (midpoint x %)		<u>Annual Increase</u> (hourly rate increase x duty hours x duty days)	
Pay Range Midpoint:	\$15.00	Duty Hours:	8.0
% Increase:	.02	Duty Days:	226
Hourly Rate Increase:	\$0.30	Annual Increase:	\$542.40

Head Start Cost of Living Adjustments

HCDE Head Start employees receive the Cost of Living Adjustment (COLA) from the Office of Head Start (OHS). 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 or as authorized by OHS. 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 OHS.

Example: If increases are calculated and applied to the September 15 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.

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. All special equity adjustments must be reported to the Board in the Human Resources Information section of the monthly board agenda by the next regular Board meeting.

Placement of New Hires

Salary Placement – Schedules for Teachers

Salaries for teachers who are new to the department will be determined by total creditable years of service in education and the department's salary schedule for the current year.

Creditable years of service will be determined by Human Resources as defined by state regulation at the time of employment (TAC Title 19, part II, 153.1021). New hires will receive salary credit for years of service up to a maximum of 20 years.

Salary Placement – Exempt and Nonexempt

Starting pay for a new hire in a pay range plan will be determined individually based on each person's job-related experience and qualifications, and salaries paid to peer employees in the same position with similar experience.

Peer equity. In multi-incumbent positions (e.g., classroom aide), starting pay for a new hire should not exceed rates being paid to other employees in the same job with similar experience and qualifications.

Placement credit for prior experience. Starting pay for exempt and nonexempt jobs that require prior experience may utilize the following guidelines for calculation, but will still be evaluated against peer equity and midpoint limits before a final amount is determined.

- Percent increase. Pay is calculated at 1 percent above minimum for each year of job experience directly related to job duties. Credit for teaching experience is limited to 20 years for salary placement for teachers promoted to a position that requires educator certification on the Administrative Professional pay schedule.
- Placement scale. Salary placement scales may be used to determine rates of pay for newly hired nonexempt employees. Individual employee placement may be based on job-related experience approved by the department. Credit will be given for years of experience granted by Human Resources based on the department's salary placement scale for nonexempt jobs. Current employees may be paid above the placement scale. Salary placement scales are reviewed and may be adjusted on an annual basis and salary advancement is not guaranteed.

Reassignments

Pay Adjustments for Reassignment to a Higher Pay Grade

A promotion occurs when an employee is moved to a different job in a higher pay grade.

Salary placement for an employee who is promoted to a job in a pay grade with a higher midpoint will follow the guidelines for placement of a new hire with additional adjustments made as needed to achieve pay equity among peer employees. Employees promoted internally will not be paid less than a new hire with similar experience.

Example of promotion from paraprofessional pay grade 1 to pay grade 2:

<u>New Hire Pay Rate in PG 2</u>		<u>Minimum 3% Increase</u>	
Employee Current Rate	\$10.37	Employee Current Rate	\$10.37
Credited Experience	3 years	3 Percent Increase	x 1.03
Calculated Hourly Rate	\$12.00	Employee New Rate	\$10.68

The higher of the two calculations becomes the new hourly rate: \$12.00

Example of promotion from paraprofessional pay grade 3 to pay grade 4:

<u>New Hire Pay Rate in PG 4</u>		<u>Minimum 3% Increase</u>	
Employee Current Rate	\$15.59	Employee Current Rate	\$15.59
Credited Experience	7 years	3 Percent Increase	x 1.03
Calculated Hourly Rate	\$16.26	Employee New Rate	\$16.06

The higher of the two calculations becomes the new hourly rate: \$16.26

Pay Adjustments for Reassignment to a Lower Pay Grade

Reassignment to a different job in a lower pay range is considered a demotion and a corresponding reduction in pay may result. A pay adjustment for reassignment to a lower pay range requires approval of the superintendent.

Contract employees. A reduction in pay as a result of a demotion will not be made during the current contract year, unless mutually agreed to by the employee and the department in writing. Demotions that become effective during the contract term may result in a pay reduction for the following school year provided notice of the reduction is given to the employee before the penalty-free resignation date (i.e., 45 days before the first day of instruction for the next school year). Pay reductions for contract employees are made at the direction of the superintendent and may follow the same guidelines as pay reductions for noncontract employees.

Noncontract employees. Subject to approval by the superintendent, a reduction in pay for a demotion will be made effective with the new assignment to a lower pay grade. The employee's base rate of pay (hourly or daily) may be calculated the same as a new hire's pay in the lower pay grade, with peer equity factored into the final determination.

Pay adjustments may also be made for a longer or shorter work year associated with the change in duty assignment. In the case of a demotion from a pay range structure to an experience-based placement scale, salary placement will be made according to years of experience.

Review and Adjustment of Pay Ranges

Human Resources will review pay structures annually and recommend adjustments as needed to maintain competitive alignment with external job markets and internal alignment of career pathways. Adjustments to pay ranges are made prior to the calculation of pay increases. If no pay raise is approved by the board, no pay range adjustments will be made. Salary schedules will be adjusted only to update the years of service associated with a pay rate.

Reinstatement Following Break in Service

An employee who is rehired for the same position following a break-in-service that is less than 12 months shall be reinstated at the same pay rate previously held prior to the break-in-service, or according to the procedures for placement of new hires, whichever is greater.

If rehired at a different pay grade level or rehired following a break in service that is longer than 12 months, the employee's pay will be placed according to the procedures for placement of new hires.

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, 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.

General Guidelines: Job Classification Review

Job classification determines the assigned pay range for a job and is based on job requirements, assigned duties, and market rates. All jobs are classified for pay based on the relative level of knowledge and skill requirements, scope and complexity of assigned duties, job accountability, and working conditions.

A reclassification occurs when a job classification is changed to a higher or lower pay range.

Job classification changes may be warranted for the following reasons:

- A substantial and sustained change in job duties assigned
- A significant change in the competitive price for the job
- Identification of an internal inequity related to other jobs

Administrative procedures should provide a process for reviewing job reclassifications. The procedures should identify:

- Who has authority to initiate a request for job reclassification
- What supporting information needs to be provided
- Who is responsible for analyzing the request and making a recommendation
- What is the timeline for receiving and completing reviews
- When is the effective date of a job reclassification
- Who has final approval authority and if there will be an option to appeal

Changing the pay grade classification for a job should be based on the work itself and not solely due to the request of the job incumbent or supervisor. Job classification changes should be limited and relatively infrequent. These infrastructure changes to the pay plan should not be a result of negotiation. Instead, changes should be based only on a review of job duties relative to other jobs in the department and market data.

Review of job reclassifications must be initiated by the division director or by Human Resources. Jobs previously submitted for review within the last 18 months and newly created jobs are usually not eligible for review.

A request for a job classification review must be submitted on a form provided by Human Resources that describes the rationale for reclassifying the position and provides an explanation of changes in job duties and responsibilities. The request must be approved by the division director before submitting to Human Resources.

Human Resources will evaluate the job reclassification and prepare a recommendation for review by the superintendent or designee.

Request for Job Classification Review

Request Date: _____ Job Title to Review: _____

Current Pay Grade: _____ Requesting Supervisor: _____

Requested Pay Grade: _____ Supervisor Job Title: _____

Job classification groups jobs of similar value into pay grades and pay ranges, and is based on the requirements of the job with the following factors taken into consideration:

- ◆ Knowledge (education and specialized experience)
 - ◆ Effort (decision-making, complexity, communication responsibility)
 - ◆ Responsibility (scope of impact, financial accountability, supervisory responsibility)
 - ◆ Environment (exposure to hazardous working conditions)
 - ◆ External Job Market Value
-

Requests should include a copy of the current job description and departmental chart.

1. Why do you feel that this job is assigned to the wrong pay grade level?
2. How has the job changed? What led to the change in job duties and responsibilities?
3. List core job responsibilities and percent time required for each (use additional pages if needed).

% time: _____

% time: _____

% time: _____

% time: _____

Signature of Division Director

Date



Glossary



Harris County Department of Education

Glossary of Terms

AB School -Adaptive and Behavior School

Account Code – This is the second part of the eFinance Account Code. It is an eight-digit numerical sequence consisting of the 4-digit object code and 4-digit sub-object code used for accounting purposes. Follows the Budget Code. See **Object Code** and **Sub-object Code**.

Account Number (Budget Number) – Consists of the **Budget Code** and the **Account Code**; the numerical sequence necessary to reflect budget operations and conditions, such as estimate revenues, appropriations, and encumbrances, the net balance, and other related information.

Accounting Period – A period at the end of which and for which financial statements are prepared; for example, September 1 through August 31.

Accrual Basis – Accrual accounting attempts to records the financial effects on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the periods in which those transactions, events, and circumstances occur rather than only in the periods in which cash is received or paid by the enterprise. Accrual accounting is concerned with the process by which cash expended on resources and activities is returned as more (or perhaps less) cash to the enterprise, not just with the beginning and end of that process. It recognizes that the buying, producing, selling, and other operations of an enterprise during a period, as well as other events that affect enterprise performance, often do not coincide with the cash receipts and payments of the period.

ACFR – Annual Comprehensive Financial Report

Adopted Tax Rate – The total adopted rate is composed of a maintenance and operation rate (M&O) and a debt service rate (sometimes referred to as the Interest and Sinking, or I&S, rate). Rates are expressed per \$100 of taxable value.

Allocation – A part of a lump-sum appropriation, which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

Appraisal – (1) The act of appraising; (2) The estimated value resulting from such action.

Appraise – To make an estimate of value, particularly of the value of property. Note: if the property is valued for purpose of taxation, the less-inclusive term “assess” is usually used.

Appropriation – Budget dollars that have been set aside for a particular use.

Appropriation Account – A budgetary account set up to record specific authorization to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

Arbitrage – In the context of government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities.

Assess – To value property officially for the purpose of taxation. Note: the term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets/Personal Property – Property (fixed assets or capital assets) that is generally portable and owned by an entity (sometimes leased); which has a monetary value.

Assets/Real Property – Real estate or other property owned by an entity, which has a monetary value.

Balanced Budget – A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

Bill – A term used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution.

Board of Education – The elected or appointed body that has been created according to State law and vested with responsibilities for educational activities in each geographical area. These bodies are sometimes called school boards, governing boards, school trustees, etc.

Bond – A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period and requires greater legal formality.

Bonded Debt – The part of debt which is covered by outstanding bonds. Sometimes called “Bonded Indebtedness.”

Bonds Issued – Bonds sold.

Bonds Payable – The face value of bonds issued and unpaid.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

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

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

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

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

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

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

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

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

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

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

CH – A HCDE policy in which the Board delegates to the Superintendent or the Superintendent's designee the authority to determine the method of purchasing, in accordance with CH(LEGAL), and to make budgeted purchases. However, any purchase that costs or aggregates to a cost of \$50,000 or more shall require Board approval before a transaction is culminated.

Community Services – Those services, which are provided for the community, or some segment of the community and the activities are other than regular public education and adult basic education services.

Consultant – A resource person who aids the regular personnel through conference, demonstration, research, or other means.

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

CSSS – Center for Safe and Secure Schools

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

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

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

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, and notes, etc.

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

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

Delinquent Taxes – Taxes remaining unpaid on and after the date on which they become

delinquent by statute.

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

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

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

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

EFT – Electronic Funds Transfer – Electronic payments and collections.

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

Encumbrance – Commitments related to unperformed contracts for goods or services.

Enterprise Fund – Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

FASRG – Financial Accountability System Resource Guide – Describes the rules for financial accounting for Charter Schools, Education Service Centers and School Districts. Texas Administrative Code (TAC) §109.41.

Fiduciary Funds – A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Final Amended Budget – Term used in connection with budgetary reporting. The original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

Financial Resources – Resources that are or will become available for spending.

Fiscal Year (FY) – A twelve-month period to which the annual budget applies and at the end of which the entity determines its financial position and the results of its operations.

Fixed Asset – A permanently owned thing; an asset of a business that is central to its operation and is not traded. Usually not depreciated in governmental accounting.

Food Service – Function 35; those activities that have as their purpose the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities.

Full-time Equivalent (FTE) – is a ratio that represents the number of hours that an employee works compared to 40 hours.

Function Code – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose; for example, Instruction, Administration, etc.; part of the **Budget Code**: XXX-X-XX-XXX-XX-XXX.

Fund – A sum of money or other resources set-aside for specific activities of a school district. The fund accounts constitute a complete entity and all the financial transactions for the fund are recorded in them.

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

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

Fund Balance:

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

Unassigned – represents fund balance that has not been assigned to other funds and has not been restricted, committed or assigned to specific purposes within the general fund **Committed** – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the Texas Legislature)

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

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

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

General Fund – A fund used to finance the ordinary operations of the local education agency. 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 **T**eacher **R**etirement **S**ystem of Texas is a public employee retirement system that is a multiple employer defined benefit pension plan. Based on salary and wages, for FY 2019-20 State law provides for a

- Member Retirement Contribution 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.



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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