



# BOARD BUDGET BOOK

## FISCAL YEAR 2024-2025



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

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## **Superintendent's Proposed Annual Budget**

For Fiscal Year  
September 1, 2024 through August 31, 2025

**Prepared by  
Business Services Division**

**Jesus J. Amezcua**, PhD, CPA, RTSBA, CPFIM, Assistant Superintendent  
**Marcia Leiva**, Chief Accounting Officer  
**Julia Watts**, Senior Accountant of Operations

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



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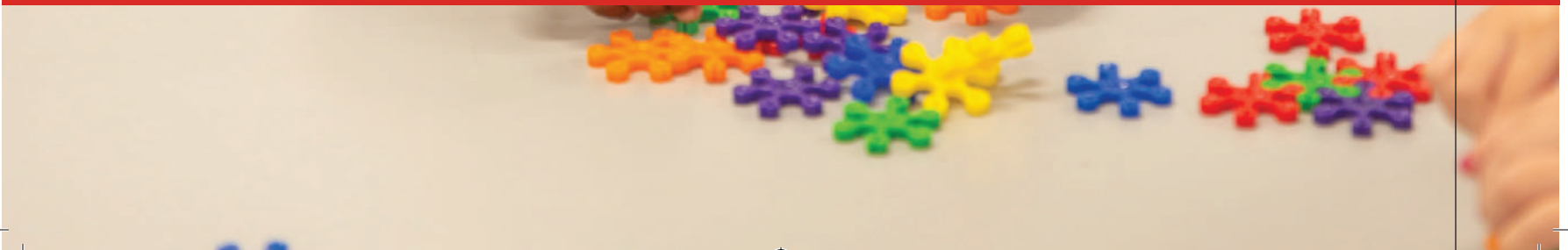
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# Introductory Section









June 25, 2024

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 2024-2025. 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 2024-2025 General Fund, Debt Service Fund, Enterprise Fund, Capital Projects Fund, and Internal Service Fund Budgets. The development, review, and consideration of the 2024-2025 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

**Amy Flores Hinojosa**  
President

**David W. Brown**  
First Vice President

**Erica Davis**  
Second Vice President

**Dr. John McGee**

**Eric Dick**

**Richard Cantu**

**Andrea Duhon**

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The HCDE Accountability System has been used as the basis for this performance-based budgeting model. This is the fourteenth 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 135 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 programming and support services. HCDE directly serves approximately 104,644 students with four alternative campuses, therapy services provided in local schools, 18 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

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## **Budget Process and Significant Changes**

### **Legal Requirements in Preparing the Budget**

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

The budget must be legally adopted before the adoption of the tax rate. The president of the Board of Trustees must call a public meeting of the Board of Trustees giving ten days public notice in a newspaper for the adoption of the budget. Any taxpayer 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 31<sup>st</sup>.

### **Budget Development Process**

The budget development process comprises three stages: planning, preparation, and evaluation. The first phase, planning, involves defining the mission, goals, and objectives of campuses, divisions, and the Department. This initial phase took place from September 2023 and lasted until the middle of January 2024.

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 2024 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 on June 25, 2024.

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 25<sup>th</sup>, the Board of Trustees will review a final compensation proposal for adoption and to be implemented on September 1<sup>st</sup>, 2024.

### **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.

### **Initiatives for FY 24-25**

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 **8.3** new positions aimed at enhancing our capabilities to meet the Department's needs in Business Services, Procurement, and Information Technology; and to enhance our fee revenue stream for School Based Therapy Services, and Choice Partners.

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

1. Wage increase: 3% for all General Fund, Internal Service Fund, Choice employees, plus TASB suggested adjustments. For Special Revenue Funds, the grant and the granting agency will determine if the fund is able to absorb the salary increase. The cost of the increase is \$719,913.
2. HCDE plans to recruit, hire, and retain high quality staff to be able to provide the best services available in the marketplace. The Cost of incentives are \$479,750.
3. An additional \$200,000 for the Teacher Supplies program to the Education Foundation.
4. School Based Therapy Program will receive additional **(3.2) FTEs** to increase the level of service to School Districts around the County due to additional service demand. The cost is \$249,234. An increase (15%) of \$37,385 is the tax subsidy for this division is included in the tax projection.
5. To retain staff at AB Schools, the department is proposing a pilot program to establish a stipend for all teachers at \$5,250 and \$4,000 for teacher aides assigned to the AB Schools. additional local tax subsidy is budgeted in the amount of \$200,000 and \$104,000 respectively.
6. The Crisis Stipend for AB Schools will also be implemented for 20 staff members at a cost of \$7,500.
7. One FTE (helpdesk technician) is being added to the Information Technology Division for the Adult Ed Building. The cost is \$68,480.
8. One FTE (Contract Specialist) is being added to the Procurement Division. The cost is \$62,230.
9. One FTE (Continuous Improvement Specialist/Engineer) is being added to the Business Division. The cost is \$105,000.
10. One FTE (Contract Coordinator) and One FTE (Contract Manager) are being added to the Choice Partners Fund to address the growth in the cooperative usage, and one Field Representative (Contracted). The cost is \$268,239. In addition, \$150,000 is set aside for technology needs for the cooperative.
11. The cost of health insurance cost increase for employee only high deductible premium will continue to be covered by the department. The cost is \$121,506.
12. The Department has also included the continuation of the lobbying cost commitment previously approved by the Board of Trustees. The cost is \$276,000.
13. The budget includes \$3,718,469 for the payment of debt service payments to include the 2024 maintenance note.
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 \$.004780** will be 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 1<sup>st</sup> to August 31<sup>st</sup>.**

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

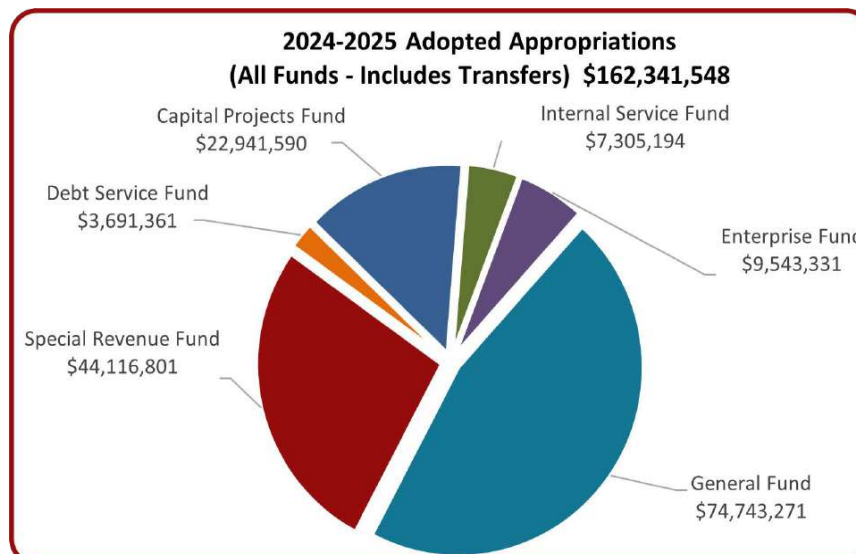
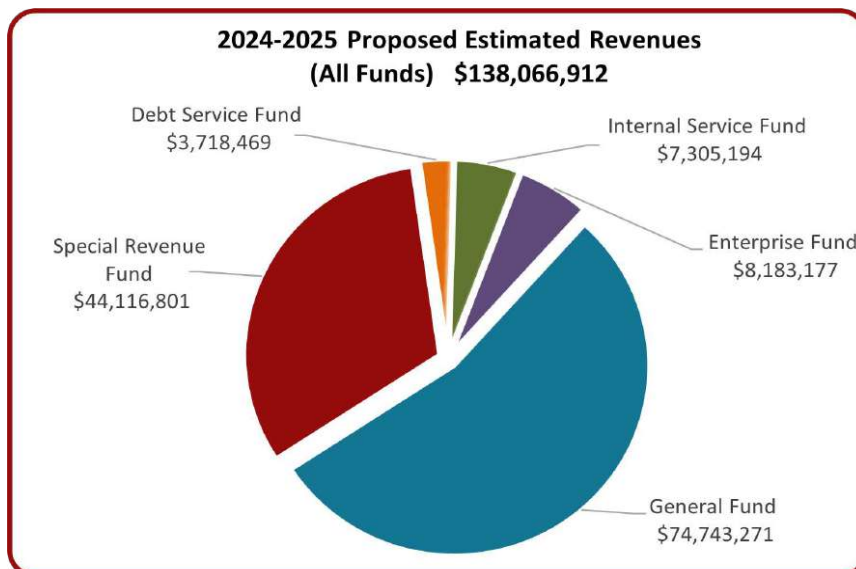
	<b>Adopted Budget 2023-2024</b>	<b>Amended Budget 2023-2024</b>	<b>Proposed Budget 2024-2025</b>	<b>Percent Change</b>
<b>Beg. Fund Balance</b>	<b>\$ 25,698,561</b>	<b>\$ 25,698,561</b>	<b>\$ 24,378,242</b>	
Estimated Revenues	69,172,489	69,687,413	74,743,271	8%
Appropriations	65,472,727	66,606,970	70,074,015	7%
Transfers Out	4,400,762	4,400,762	4,669,256	6%
<b>Total Appropriations</b>	<b>\$ 69,873,489</b>	<b>\$ 71,007,732</b>	<b>\$ 74,743,271</b>	<b>6.97%</b>
Excess/(Deficiency) of Revenues Over/(Under) Appropriations	(701,000)	(1,320,319)	-	
<b>Ending Fund Balance</b>	<b>24,997,561</b>	<b>24,378,242</b>	<b>24,378,242</b>	<b>-</b>
<b><u>Fund Balance categories per GASB 54</u></b>				
Non-Spendable Fund Balance	144,887	144,887	219,796	
Restricted Fund Balance	-	-	-	
Committed Fund Balance	2,514,976	2,514,976	2,014,976	
Assigned Fund Balance	6,120,200	6,120,200	3,571,629	
Unassigned Fund Balance	16,217,498	15,598,179	18,571,841	
<b>Ending Fund Balance</b>	<b>\$ 24,997,561</b>	<b>\$ 24,378,242</b>	<b>\$ 24,378,242</b>	

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



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 2024-2025:

	Governmental				Proprietary		
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	Total
Estimated Revenues	\$ 74,743,271	\$ 44,116,801	\$ 3,718,469	\$ -	\$ 7,305,194	\$ 8,183,177	\$ 138,066,912
Appropriations	\$ 70,074,015	\$ 44,116,801	\$ 3,691,361	\$ 22,841,590	\$ 7,305,194	\$ 4,359,370	\$ 152,388,331
Transfers Out	\$ 4,669,256	\$ -	\$ -	\$ 100,000	\$ -	\$ 5,183,961	\$ 9,953,217
Total Appropriations and Other Uses	\$74,743,271	\$44,116,801	\$3,691,361	\$22,941,590	\$7,305,194	\$9,543,331	\$162,341,548
Appropriations from Fund Balance:	\$0	\$0	\$27,108	(\$22,941,590)	\$0	(\$1,360,154)	(\$24,274,636)
Projected Fund Balance Beg.	\$ 24,378,242	\$0	\$755,169	\$24,745,941	\$1,350,878	\$1,753,271	\$52,983,501
Projected Fund Balance End.	\$ 24,378,242	\$ -	\$ 782,277	\$ 1,804,351	\$ 1,350,878	\$ 393,117	\$ 28,708,865





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

#### Internal Service Fund - Workers Compensation

The following table presents a comparison of the proposed fiscal year 2024-2025 revenues and expenditures for the Workers Compensation Fund with a comparison to fiscal year 2023-2024:

	Adopted Budget 2023-2024	Amended Budget 2023-2024	Proposed Budget 2024-2025
Operating Revenues	\$ 450,000	\$ 450,000	\$ 475,000
Operating Expenses	450,000	450,000	475,000
Total Operating Expenses and Other Uses	450,000	450,000	475,000
Net Position	-	-	-
Projected Balance Beginning	1,350,878	1,350,878	1,350,878
Projected Balance Ending	\$ 1,350,878	\$ 1,350,878	\$ 1,350,878

#### Internal Service Fund - Facilities Support Charges

The Internal Service Fund also includes the Facilities Support Charges Fund. It consists of facilities support charges that are divided among the divisions based on square footage. The following table presents a comparison of the proposed fiscal year 2024-2025 revenues and expenditures for the Facilities Support Charges with a comparison to fiscal year 2023-2024.

	Adopted Budget 2023-2024	Amended Budget 2023-2024	Proposed Budget 2024-2025
Operating Revenues	\$ 6,705,121	\$ 6,705,121	\$ 6,830,194
Operating Expenses	6,705,121	6,705,121	6,830,194
Transfers Out	-	-	-
Total Operating Expenses and Other Uses	6,705,121	6,705,121	6,830,194
Projected Balance Beginning	-	-	-
Projected Balance Ending	\$ -	\$ -	\$ -

#### Enterprise Fund – Choice Partners

The Enterprise Fund consist of the Choice Partners Fund which offers quality, legal, procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities. The following table presents a comparison of the proposed fiscal year 2024-2025 revenues and expenditures for Choice Partners Fund with a comparison to fiscal year 2023-2024.

	Adopted Budget 2023-2024	Amended Budget 2023-2024	Proposed Budget 2024-2025
<b>Operating Revenues</b>	\$ 6,896,619	\$ 6,896,619	\$ 8,183,177
<b>Operating Expenses</b>	3,901,950	3,901,950	4,359,370
<b>Transfers Out</b>	4,494,669	4,494,669	5,183,961
<b>Total Operating Expenses and Other Uses</b>	8,396,619	8,396,619	9,543,331
<b>Projected Balance Beginning</b>	1,500,000	1,500,000	1,753,271
<b>Projected Balance Ending</b>	\$ -	\$ -	\$ 393,117

Note: While the amended FY24 Budget still includes the use of \$1.5M fund balance, revenues have exceeded the need for this use. Therefore, the expected fund balance transfer will occur in FY25, contingent on Choice Partners' realized revenues.

## 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 2024-2025. Expenditures plus other financing uses total \$74,743,271. Revenues also equal \$74,743,271. There are no one-time costs projected for fiscal year 2025.

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 2026 to 2028 forecasted figures the trend includes 3% growth in revenues and 2% in expenditures. A more detailed projection can be found in the Financial Section.

	Actual 2020-21	Actual 2021-22	Actual 2022-2023	Amended 2023-2024	Proposed 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029
Beginning Fund Balance	38,633,589	\$83,222,066	\$64,851,107	\$45,714,359	\$50,983,504	\$26,708,868	\$27,456,300	\$27,456,300	\$28,988,537
General Fund	56,961,707	56,864,265	63,577,861	69,687,413	74,743,271	76,985,569	79,295,136	81,673,990	84,124,210
Special Revenue Funds	31,022,363	31,658,930	40,351,542	48,367,276	44,116,801	44,999,137	45,899,120	46,817,102	47,753,444
Debt Service Fund	6,500,255	3,658,500	3,116,117	3,349,975	3,718,469	3,870,254	3,876,038	3,874,788	3,873,413
Capital Project Fund	53,468,120	2,981,186	4,358,481	21,413,000	-	-	-	-	-
Internal Service Fund	5,954,336	6,060,000	6,610,512	7,155,121	7,305,194	7,524,350	7,750,080	7,982,583	8,222,060
Enterprise Fund	6,924,045	7,580,665	7,108,364	6,896,619	8,258,111	8,505,854	8,761,030	9,023,861	9,294,577
Estimated Revenues	160,830,826	108,803,546	125,122,878	156,869,404	138,141,846	141,885,164	145,581,404	149,372,324	153,267,704
General Fund	63,713,239	57,029,128	63,798,360	71,007,737	74,743,271	76,238,136	77,762,899	79,318,157	80,904,520
Special Revenue Funds	31,022,363	31,658,930	40,351,542	48,367,276	44,116,801	44,999,137	45,899,120	46,817,102	47,753,444
Debt Service Fund	4,000,255	4,790,544	3,728,904	3,849,975	3,691,361	3,870,254	3,876,038	3,874,788	3,873,413
Capital Project Fund	4,656,614	20,026,783	22,907,568	12,823,531	22,941,590	-	-	-	-
Internal Service Fund	5,925,833	6,088,455	6,618,159	7,155,121	7,305,194	7,524,350	7,750,080	7,982,583	8,222,060
Enterprise Fund	6,924,045	7,580,665	6,855,093	8,396,619	9,618,265	8,505,854	8,761,030	9,023,861	9,294,577
Appropriations (Exp.)	116,242,349	127,174,505	144,259,626	151,600,259	162,416,482	141,137,732	144,049,167	147,016,491	150,048,014
Difference	44,588,477	(18,370,959)	(19,136,748)	5,269,145	(24,274,636)	747,433	1,532,237	2,355,833	3,219,690
Projected Ending Fund Balance	\$83,222,066	\$64,851,107	\$45,714,359	\$50,983,504	\$26,708,868	\$27,456,300	\$28,988,537	\$29,812,133	\$32,208,227

## Projected Fund Balance

We are projecting that the fiscal year 2024-2025 ending General Fund balance will be **\$24,378,242**. This represents a **\$0** decrease from the projected 2023-2024 ending fund balance. There is no projected use of fund balance.

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 2024-2025 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 2024-2025 fiscal year. To prepare the annual budget, HCDE develops projections for taxable value, collection rate, and expenditure levels.

## Appropriation Levels

**General Operating Fund** –The 2024-2025 appropriation levels for the General Operating Fund are projected at \$74,413,271; this represents an increase of 5% or \$3,405,539 from 2023-2024 amended budget.

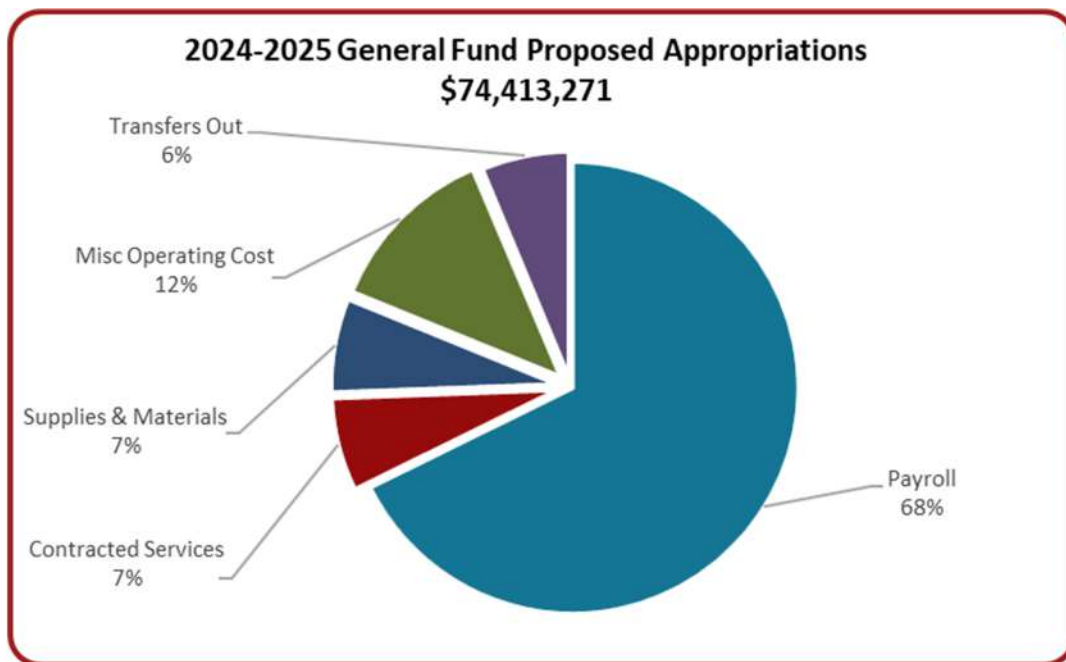
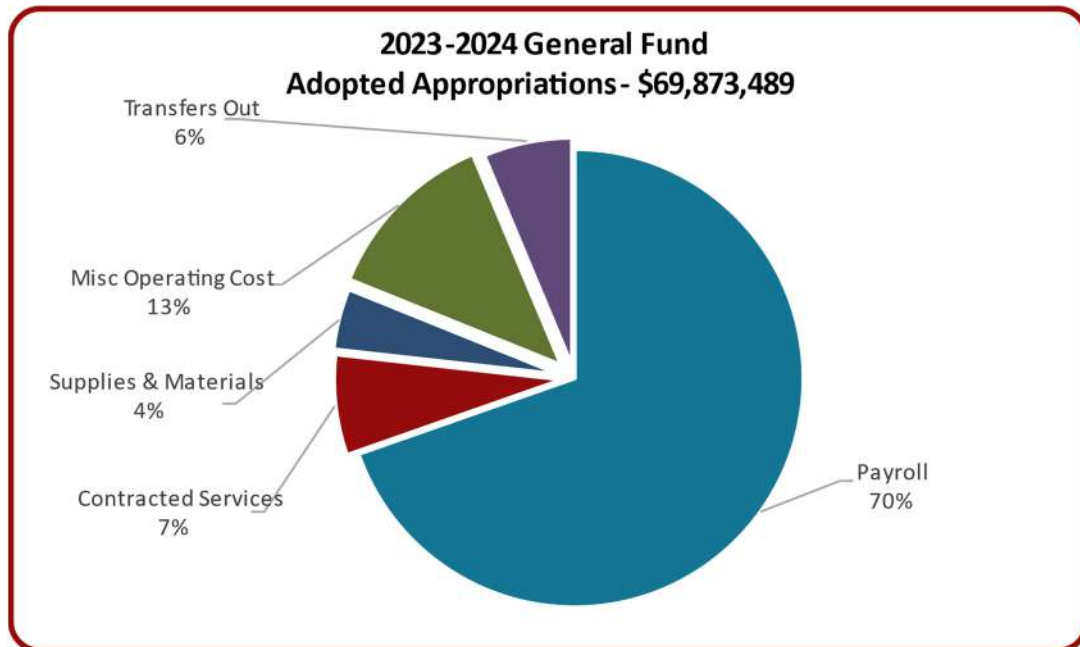
The budget process was representative of the economic environment. A series of budget meetings and reviews were conducted by the Superintendent and the Budget Committee to achieve this budget. Transfers-out to other funds amounted to \$4,669,256 in fiscal year 2024-2025 mainly due to the CASE local match at \$550,787, the Head Start local match at \$400,000, and the Debt Service transfer at \$3,718,469.

## Comparison of General Operating Fund Appropriations by Object

### General Fund Only -

Object Code	Adopted Budget 2023-2024	Amended Budget 2023-2024	Proposed Budget 2024-2025	Percent Change
Payroll	\$ 48,659,301	\$ 48,852,012	\$ 50,399,875	3%
Contracted Services	4,975,952	5,039,037	4,975,976	-1%
Supplies & Materials	3,032,271	3,317,826	5,012,967	51%
Misc Operating Cost	8,782,245	9,391,784	9,267,239	-1%
Capital Outlay	22,958	6,311	87,958	1294%
Transfers Out	4,400,762	4,400,762	4,669,256	6%
<b>Total Appropriations</b>	<b>\$ 69,873,489</b>	<b>\$ 71,007,732</b>	<b>\$ 74,413,271</b>	<b>5%</b>

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



**Debt Service Fund –** The Department budgeted \$ 3,691,361 in appropriations for fiscal year 2024-2025. 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 \$58 million plus premium of \$26.6 million in debt including:

- PFC Lease Revenue bonds for \$27.7 million outstanding 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 Note 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.
- New Series 2024 HCDE Maintenance Note for 15.9 million to continue renovation and repair on existing facilities throughout the Department.
- Previous PFC Lease bond for a remaining value of \$2.2 million.
- The amount of premium and other resources used from the bond sale was \$1.4 million.

**Special Revenues Funds** – Appropriations for these funds are restricted to or designated for specific purposes by a grantor. For fiscal year 2024-2025, the Department's appropriation is \$44,116,801. 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.

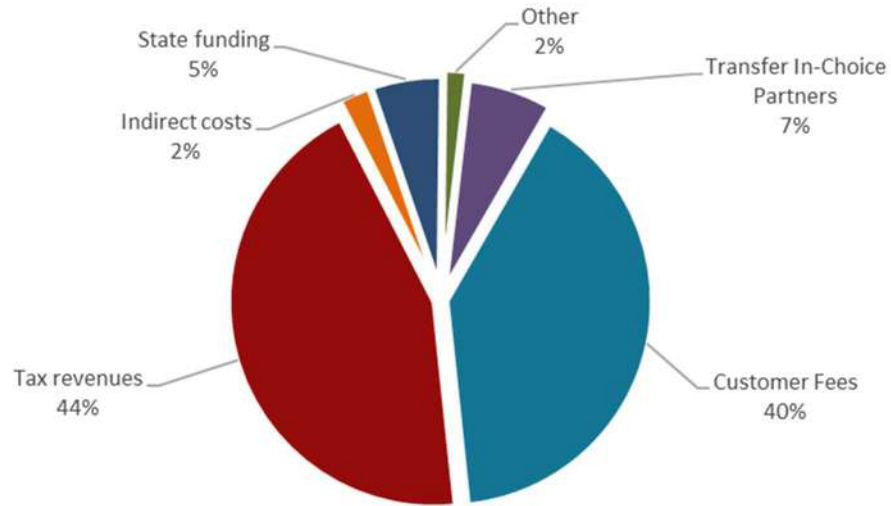
The Department estimates total General Operating Fund revenues of \$74,743,271 for the 2024-2025 fiscal year. Customer fees are projected to be \$29,377,667 or 39% of the estimated revenues. Tax revenues are projected to be \$ 32,184,041 or 43% of the estimated revenues. The remaining 18% of the revenues are indirect costs at \$2,676,232; state funding \$3,915,000, transfer in from Choice Partners Fund of \$5,183,961 and other revenues at \$1,406,370.

The recommended budget includes an increase in revenues of 7% from the amended fiscal year 2023-2024 budget for the General Fund.

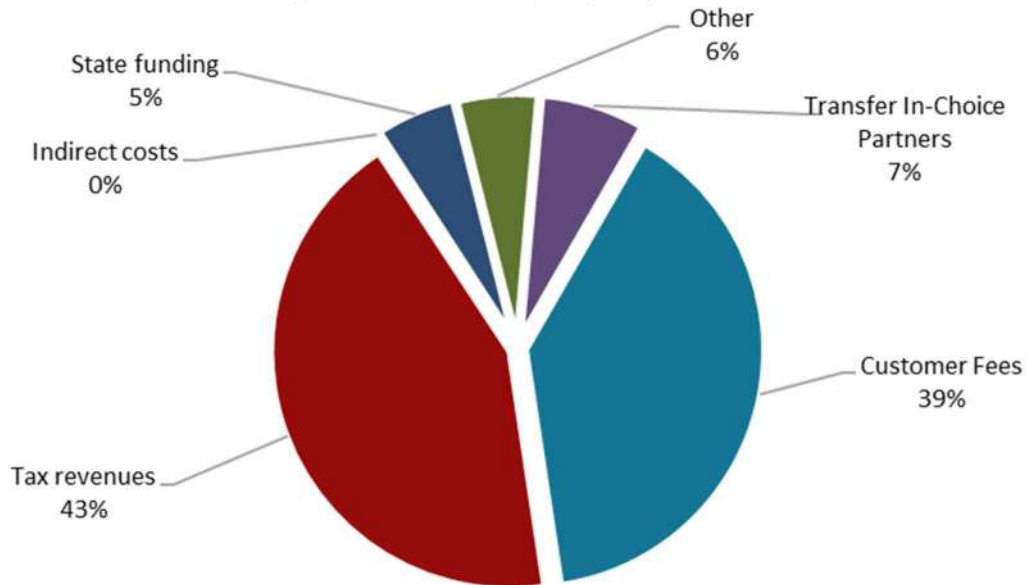
The following charts present the adopted revenue levels for fiscal year 2023-2024 and the proposed revenues for fiscal year 2024-2025.

Object Code	Adopted Budget 2023-2024	Amended Budget 2023-2024	Proposed Budget 2024-2025	Percent Change
Customer Fees	\$ 27,672,055	\$ 28,186,979	\$ 29,377,667	4.2%
Tax revenues	30,500,840	30,500,840	32,184,041	6%
Indirect costs	1,615,925	1,615,925	2,676,232	66%
State funding	3,748,000	3,748,000	3,915,000	4%
Other	1,141,000	1,141,000	1,406,370	23%
Transfer In-Choice Partners	4,494,669	4,494,669	5,183,961	15%
<b>Total Revenues</b>	<b>\$ 69,172,489</b>	<b>\$ 69,687,413</b>	<b>\$ 74,743,271</b>	<b>7%</b>

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



**2024 - 2025 General Fund  
Proposed Revenue - \$ 74,743,271**





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## Local Revenues

Local revenues are projected to increase by 7%. Revenues from current year customer fees are expected to increase by 4.2% from an amended budget of \$28,186,979 in fiscal year 2023-2024 to a projected \$29,377,667 for fiscal year 2024-2025. HCDE has increased the rates and at the special schools for Out of County and Summer School by 5%, and Therapy Division increased rates by 5%. There is no increment in the service rates from Records Management, or the Center for Safe and Secure Schools. In addition, the Department anticipates a 6% increase change in tax revenues from \$30,500,840 in fiscal year 2023-2024 to \$32,184,041 in fiscal year 2024-2025 due to the increase in property values and the adopted tax rate. A 4.11% 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 2024-2025, and it is expected that this rate will be realized for the fiscal year.

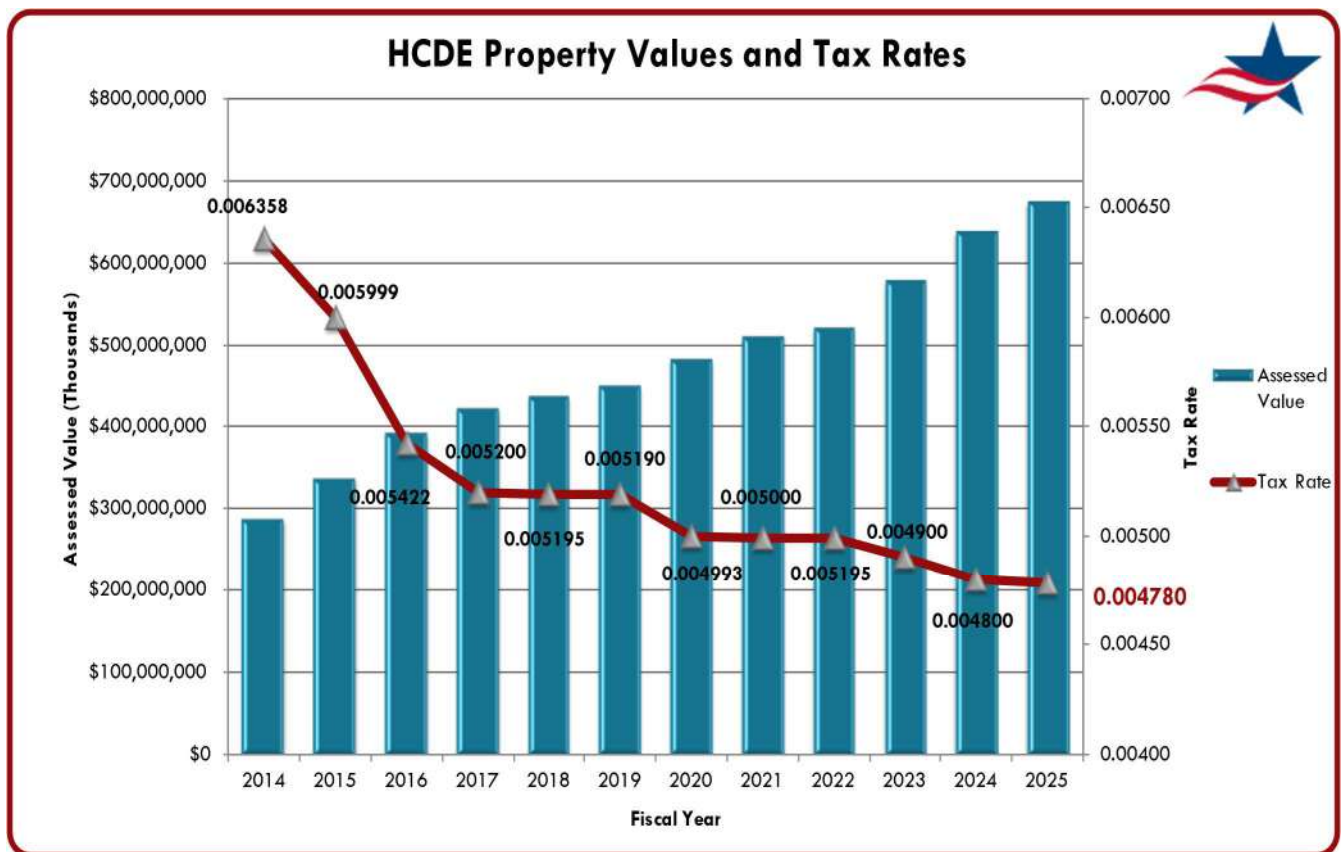
**Tax Rate** – Effective January 1<sup>st</sup>, 2020, the State Legislature approved SB3 that included change in terminology for tax rates and tax rate calculations. The new terminology is as follows: Effective Tax Rate – Now called “No-New-Revenue Tax Rate”. Roll Back Tax Rate – Now called “Voter Approval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

Based on the taxable value, the Department must project the level of taxation that will generate adequate funds to provide funds to meet Department obligations while keeping in mind the ability of local taxpayers to pay their taxes. The Harris County Tax Office will calculate the no-new-revenue tax rate (“NNRR”), formerly called the effective tax rate. The NNRR was calculated at \$.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 2024 certified valuations of net taxable value for the 2023-2024 fiscal year are \$ 647,545,366,929 (based on HCAD report updated 4/5/2024). The 2025 Preliminary Estimate is **\$674 Billion** (based on uncertified value as of 4/25/24), which is an increase of \$26,645,104,265 or 4.1%. The adjacent chart illustrates the 10-year taxable value history of the Department. The Department is also proposing to increase the Over 65 & Disabled Exemption from \$275,000 to \$320,000 with an estimated impact of \$634,370 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 \$515 to \$565 per day. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes. There is a 5% increase over last year's rates.

**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 \$6,875 (Fortis – In County) to \$28,875 (AB Schools – Out of County) per year. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes. There was a 5% increase in fees compared to last year.

**Records management services** are provided to school districts which contract with HCDE to provide services for safe keeping documents and records. Rates are based whether the district is within the

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county boundaries or outside of the boundaries. The fees range from \$.24 to \$.26 cents per box, \$.25 cents per month for tape or film. Rates are lower for educational entities, and other out of County or non-educational entities require a 15% to 25% margin to reduce the cost of providing services to ISDs. There was no increase in fees compared to last year's fees.

**Center for Educator Success' services** are provided to school districts which contract with HCDE to provide digital training and course development. The rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$850 to \$2,000 depending on the scope of work. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes. The cost per district participation in the teacher institute is \$25,000 per year.

**Center for Safe and Secure Schools services** are provided to school districts which contract with HCDE to provide facility audits. The rates are based on whether the district is within the county boundaries or outside of the boundaries. The fees range from \$1,500 to \$2,400 per school. There is no increase in fees compared to last year's fees.

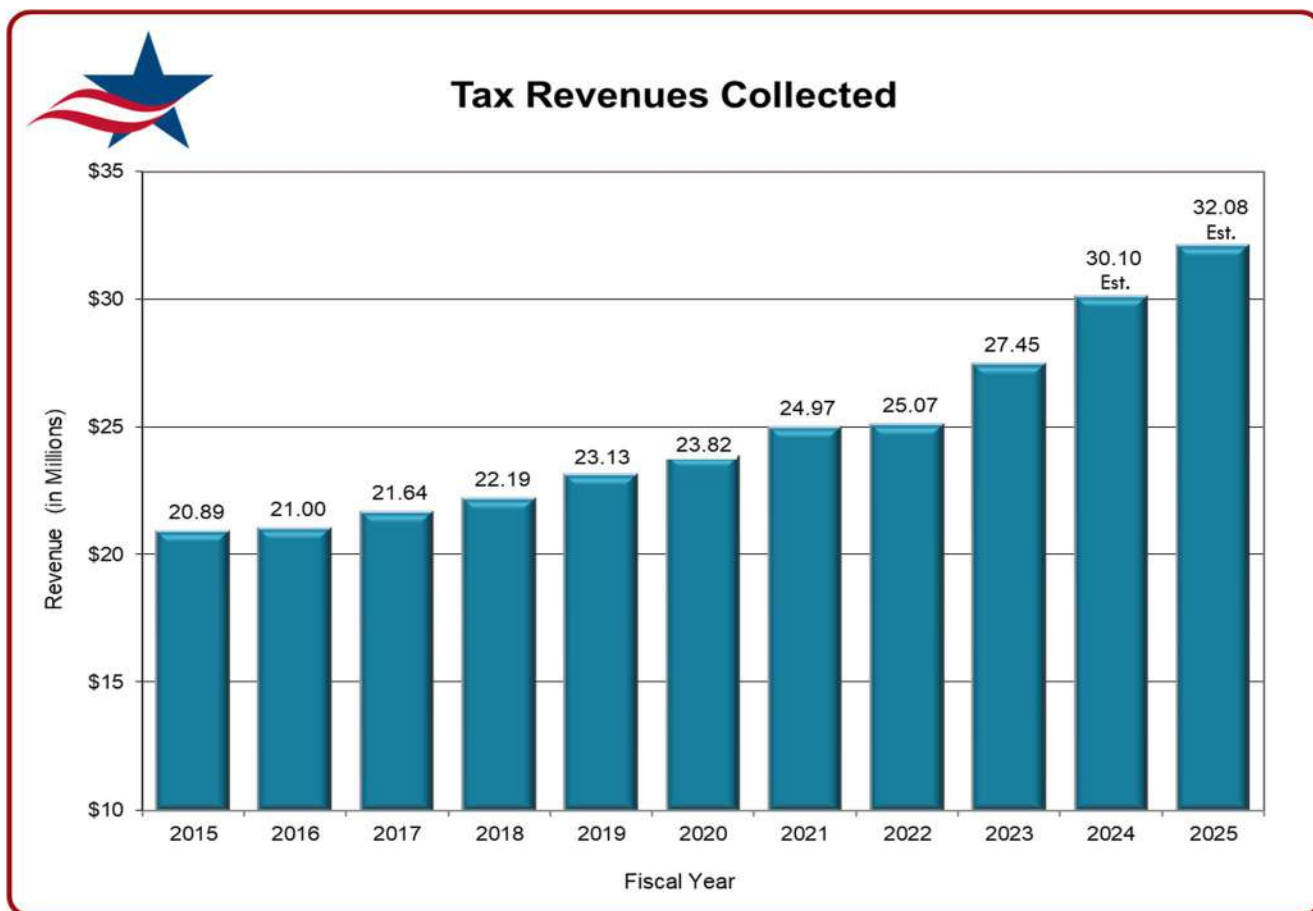
### **Enterprise Activity**

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

### **Other Local Revenue Sources**

The Department has other sources of revenue. For Fiscal Year 2024-2025 the only source of other revenue is interest. Interest revenues are estimated at \$1,184,370 due to the stability in interest rates for the near term.

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



#### Other 2024-2025 HCDE Budget Highlights

##### Salary Increase –

The proposed budget continues the \$15 an hour minimum compensation plan and a 3% for all employees for General Fund, Facilities and Enterprise employees. HCDE plans to recruit, hire, and retain high quality staff to be able to provide the best services available in the marketplace. The new beginning teacher salary will be \$75,000 which is expected to be at the highest level for the region. Grant employees are only included in the increase if the grant can absorb the cost. For the Head Start Program, a \$400,000 additional transfer from General Fund will be required for FY25 to continue the \$15 minimum compensation plan.

##### Other Payroll Highlights –

Additionally, included in the budget are 8.3 new positions which includes 3.2 therapists for the School Based Therapy Division, 1 FTE each for Information Technology Services, Procurement and Business Services. Choice Partners will have 1 contract coordinator and 1 contract manager to address growth in the division.

##### Workers Compensation Insurance –

The amount of \$475,000 was budgeted for fiscal year 2024-2025. There are sufficient funds in the reserve account for uncertainties and to cover any runoff claims.

### Transfers Out –

The transfers out increased from \$4,400,762 in fiscal year 2023-2024 to \$4,669,256 in fiscal year 2024-2025. The Head Start transfer is \$400,000, the CASE transfer is \$550,787, and the Debt Service transfer is \$3,718,469.

### Transfers In –

Choice Partners Cooperative is an Enterprise Fund with excess funds transferred to the General Fund to support the mission of HCDE. The total transfer (revenue to General Fund) is projected at \$5,183,961.

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 2020-21	Actual 2021-22	Actual 2022-2023	Amended 2023-2024	Proposed 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028	Forecast 2028-2029	Forecast 2029-2030
Beginning Fund Balance	\$38,633,589	\$83,222,066	\$64,851,107	\$45,714,359	\$50,983,504	26,708,868	\$25,651,950	\$27,184,187	\$29,540,020	\$32,759,710
Estimated Revenues	160,830,826	108,803,546	125,122,878	156,869,404	138,141,846	141,700,714	145,863,454	149,683,499	153,577,004	157,582,298
Appropriations (Exp.)	116,242,349	127,174,505	144,259,626	151,600,259	162,416,482	142,757,632	144,331,217	147,327,665	150,357,314	153,456,972
Difference	44,588,477	(18,370,959)	(19,136,748)	5,269,145	(24,274,636)	(1,056,918)	1,532,237	2,355,833	3,219,690	4,125,326
Projected Ending Fund Balance	\$83,222,066	\$64,851,107	\$45,714,359	\$50,983,504	\$26,708,868	\$25,651,950	\$27,184,187	\$29,540,020	\$32,759,710	\$36,885,035
Nonspendable Fund Balance	504,996	332,212	219,796	219,796	219,796	219,796	219,796	219,796	219,796	219,796
Restricted Fund Balance	51,751,156	34,705,559	16,156,472	24,745,941	1,804,351	-	-	-	-	-
Committed Fund Balance	2,014,976	2,014,976	2,014,976	2,014,976	2,014,976	2,014,976	2,014,976	2,014,976	2,014,976	2,014,976
Assigned Fund Balance	9,270,790	7,517,685	3,571,629	3,571,629	3,571,629	3,571,629	3,571,629	3,571,629	3,571,629	3,571,629
Unassigned Fund Balance	19,680,148	20,280,675	23,751,486	20,431,162	19,098,116	19,845,548	21,377,785	22,201,381	24,597,475	26,326,707
Cash Flow Required two months	19,373,725	21,195,751	24,043,271	24,164,000	27,192,558	23,918,545	24,040,870	24,682,730	25,044,933	25,561,543
Cash Flow Needed for one month:										
- For Special Revs Funds	2,585,197	2,638,244	3,362,629	3,422,993	3,491,453	3,561,282	3,561,282	3,632,508	3,632,508	3,632,508
- From General Fund	7,101,666	7,959,631	8,659,007	8,659,007	10,104,826	8,397,991	8,459,153	8,708,857	8,889,959	9,148,264
Cash Flow Calculations:										
Special Revenue Funds - Grants	31,022,363	31,658,930	40,351,542	41,075,918	41,897,436	42,735,385	42,735,385	43,590,093	43,590,093	43,590,093
1/12 of Total Grant is (one month)	2,585,197	2,638,244	3,362,629	3,422,993	3,491,453	3,561,282	3,561,282	3,632,508	3,632,508	3,632,508
All Other Funds - Appropriations	85,219,986	95,515,575	103,908,084	103,908,084	121,257,909	100,775,888	101,509,837	104,506,286	106,679,507	109,779,165
1/12 of General Fund for Cash Flow	7,101,666	7,959,631	8,659,007	8,659,007	10,104,826	8,397,991	8,459,153	8,708,857	8,889,959	9,148,264

Notes: 1) To reflect the actual events of the construction projects during fiscal year 2023-2024, the amended numbers were also adjusted to reflect expenditures over multiple years.

2) Due to revenues realized over budget (interest earned and Choice), 2 million in Department fund balance was not utilized in FY24 as previously budgeted.

### Going forward beyond fiscal year 2024-2025

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, 21<sup>st</sup> century technology, and relevant program and services that client districts and governmental entities need and seek from HCDE.

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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 2023-2024, 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 sixteenth submission for GFOA for HCDE in its history. All budget managers also were instrumental in providing timely information to the Business Office.

### **Final Comments**

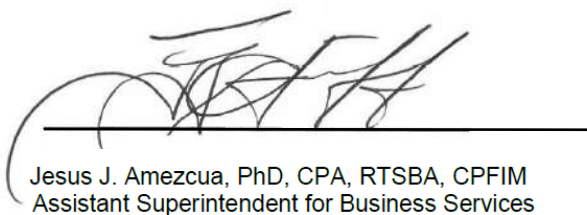
The preparation of the Department's budget is a coordination of many efforts from divisions, Research & Evaluation, Human Resources, Technology and Business Support Services. We are excited about the performance-based budgeting and look forward to FY 2024-2025. We thank the Budget Team that coordinated the wealth of information before you and we look forward to your input and feedback on our financial and operations plan.

**Respectfully,**



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James Colbert, Jr.  
County School Superintendent



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



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## DEPARTMENT OFFICIALS, STAFF & CONSULTANTS

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### COUNTY BOARD OF TRUSTEES

NAME	TITLE	SERVICE DATE
Amy Flores Hinojosa	President	2020
David W. Brown	First Vice President	2021
Erica Davis	Second Vice President	2021
Andrea Duhon	Member	2020
Richard Cantu	Member	2019
Eric Dick	Member	2017
John McGee	Member	2023

### 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 Bartz	Chief of Staff
Danielle Clark	Chief Communications Officer
Tyrone Sylvester, Ed.D.	Executive Director, Human Resources
Michelle Williams, Ed.D.	Executive Director for Facilities

### CONSULTANTS & ADVISORS

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

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## SUPERINTENDENT'S BIOGRAPHY

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### **James Colbert, Jr**

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

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### **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.

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## BOARD OF TRUSTEES BIOGRAPHIES

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**Amy Flores Hinojosa**  
**Board 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**  
**First Vice President**  
**Position 7, At-Large**



David W. 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 non-profit organization located in the Third Ward.

He holds a bachelor's degree in business administration, a master's in business administration with a focus on public administration and is currently working on a doctorate in business administration specializing in leadership.

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

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**Erica Davis**  
**Second Vice President**  
**Position 5, At Large**



Erica 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.

**Andrea Duhon**  
**Position 2, Precinct 4**



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.

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**Eric Dick**  
**Position 4, Precinct 3**



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 is the executive director of the East Aldine Management District and has more than 28 years of experience as a public servant. He has also worked in management and executive level positions at the City of Houston (Parks and Recreation Department and Mayor's Office), as director of the Houston Mayor's Citizens' Assistance Office and as a program and community center director at BakerRipley.

He serves as president of the Aldine Education Foundation and board member of the Greens Bayou Coalition, the North Harris County Education Alliance, and the Lone Star College Foundation. He is a graduate of Leadership North Houston, and the Citizens Police Academy of the Houston Police Department and the Harris County Sheriff's Office. He is also a senior fellow of the American Leadership Forum.

He earned a Bachelor of Arts in Political Science from the University of Houston and a Master of Liberal Arts in Public Administration from the University of St. Thomas.

Cantu began his term in January 2019 with the term expiring in December 2024.



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**John McGee, Ph.D.**  
**Position 6, Precinct 1**



John Fitzgerald McGee began his 33-year career in public service as a budget examiner with the Legislative Budget Board. He was the assistant budget director for the Texas Education Agency (TEA) when the commissioner of education, Dr. Mike Moses, and associate commissioner, Dr. Carol Francois, asked if he would consider serving as the chief financial officer for a small district the agency was overseeing in his hometown of Dallas.

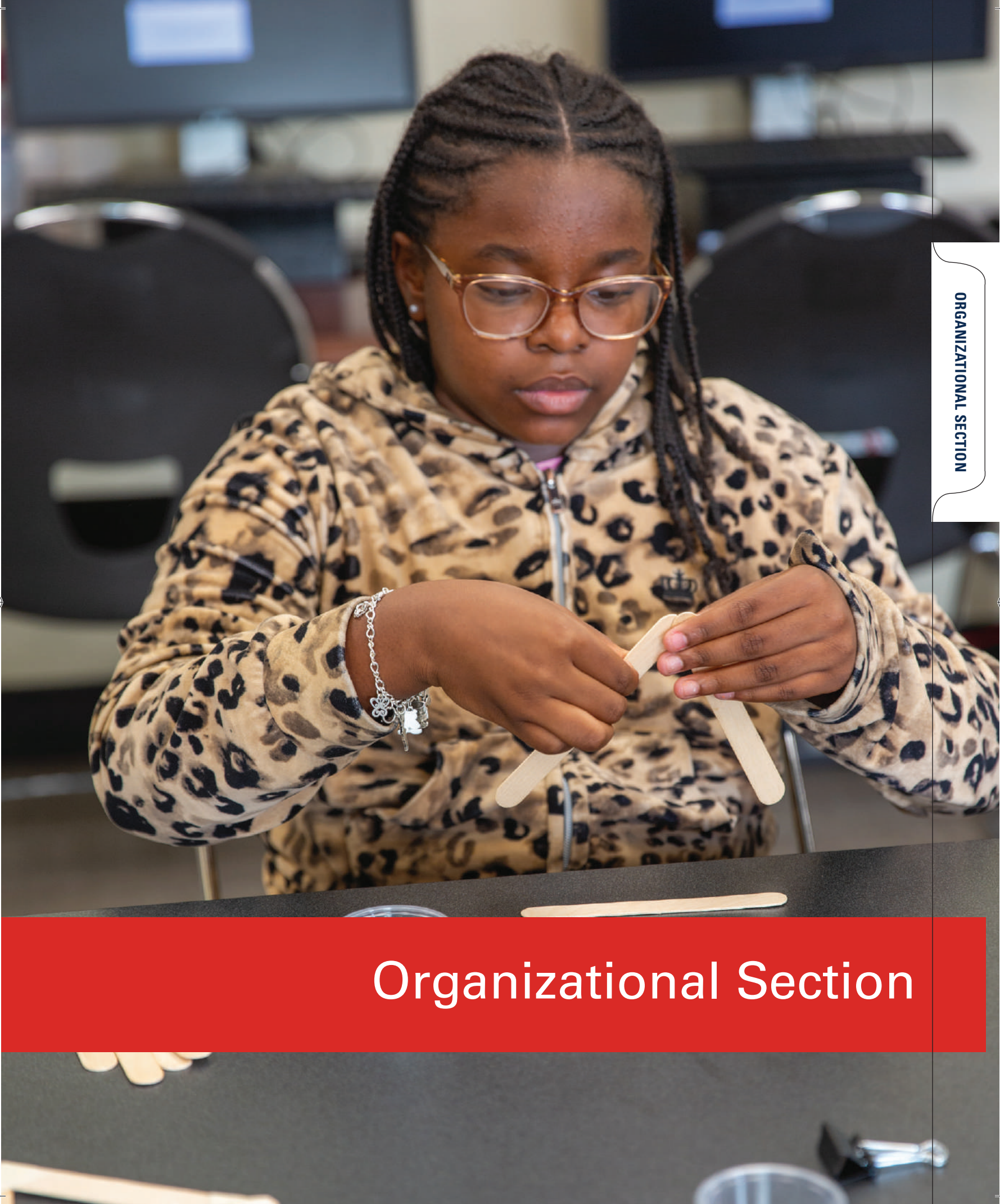
After spending the next six weeks in prayer, McGee decided to shift the focus of his career to local schools. He served as the budget director for Dallas ISD for seven years and relocated to Houston, where he served in Spring Branch and Houston ISDs. He retired in August of 2022 from Aldine ISD as the director of accounting and business services. Continuing his life's walk of public service, McGee performs financial reviews and analysis for 37 multi-family properties totaling \$273 million for the City of Houston's Housing and Community Development Department.

He holds a bachelor's degree in finance and a master's in business administration from the University of Texas at Austin. He completed his doctorate in biblical servant leadership from Dallas Baptist University in 2015. McGee previously served on the board of a local YMCA and as a mentor for Project Graduation. McGee is a volunteer deputy voter registrar and an active Texas Association of School Business Officials (TASBO) member.

McGee began his term in November 2023, with the term expiring in December 2024.



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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.

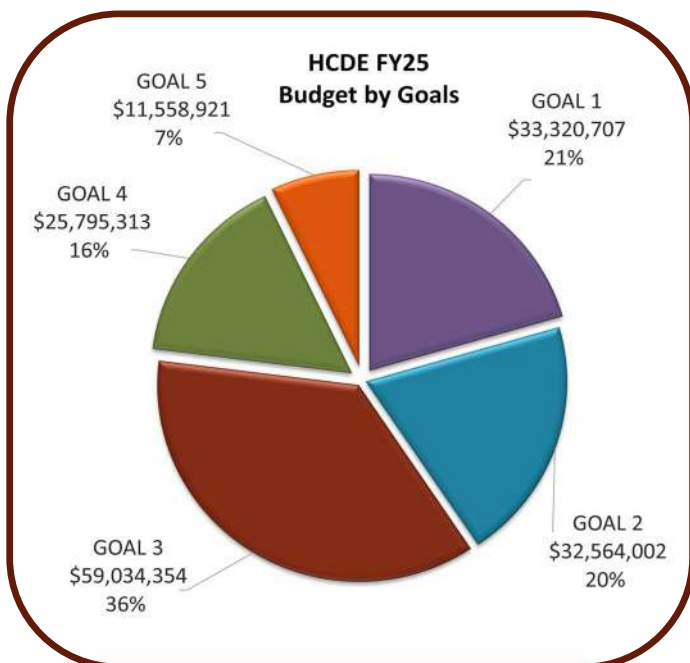


### HCDE Mission Statement

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.

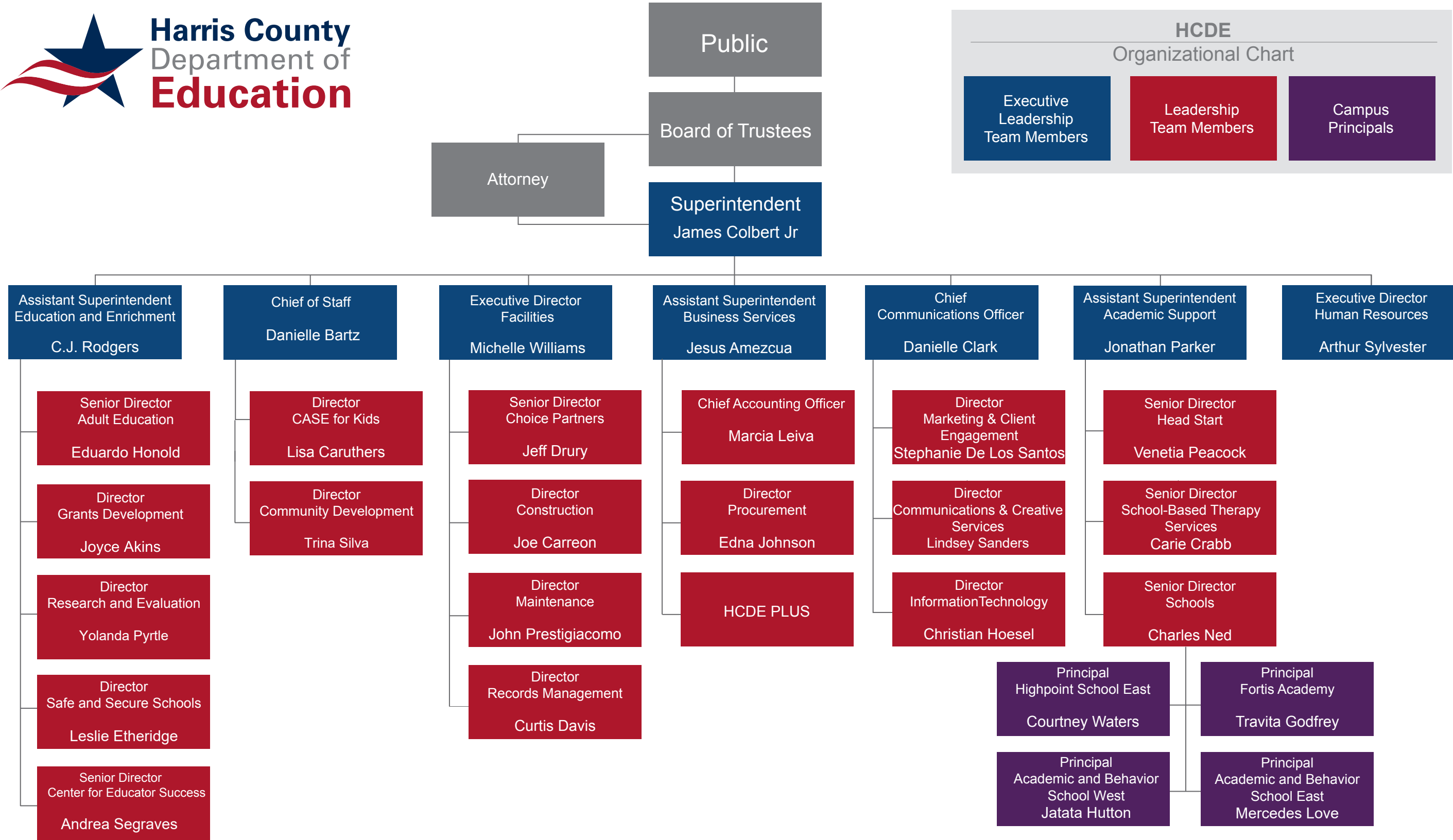
### Goals



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

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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
Amy Flores Hinojosa	President	2020
David W. Brown	Vice President	2021
Erica Davis	Second Vice President	2021
James Colbert, Jr.	Secretary	2014
Richard Cantu	Member	2019
Andrea Duhon	Member	2020
Eric Dick	Member	2017
John McGee	Member	2023

### 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
Tyrone Sylvester, Ed.D.	Executive Director, Human Resources
Michelle Williams, Ed.D.	Executive Director for Facilities

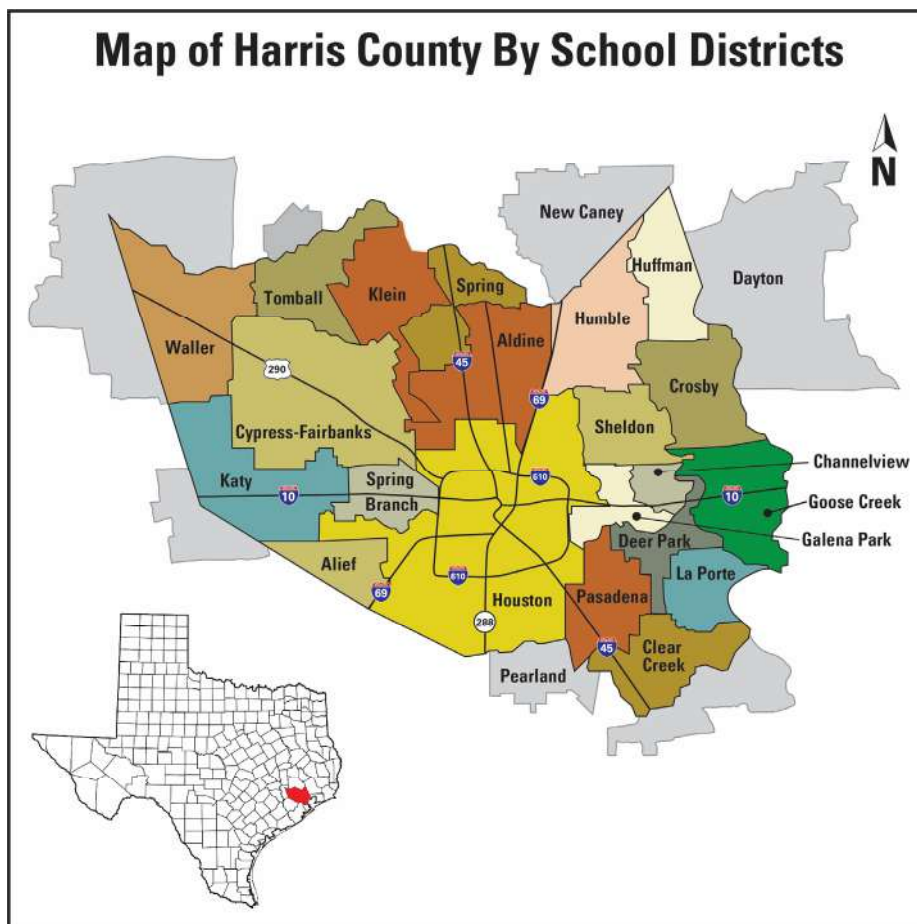
The Department is a primary governmental unit and is not included in any other governmental reporting entity. There is a blended component unit, the Harris County Department of Education Public Facilities Corporation (PFC), included within the reporting entity.

**The PFC Board of Directors:**

<b>NAME</b>	<b>TITLE</b>
Michelle Williams	President
Richard Cantu	First Vice President
Andrea Duhon	Second Vice President
Dr. Jesus Amezcua	Treasurer / Secretary
James Colbert, Jr	Director
Amy Flores Hinojosa	Director
Joe Carreon	Director

**Organization Authority**

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



### **Harris County School Districts**

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

### **Organizational Philosophy**

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

### **Primary Services**

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

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

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

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

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

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

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

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

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

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

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

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

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

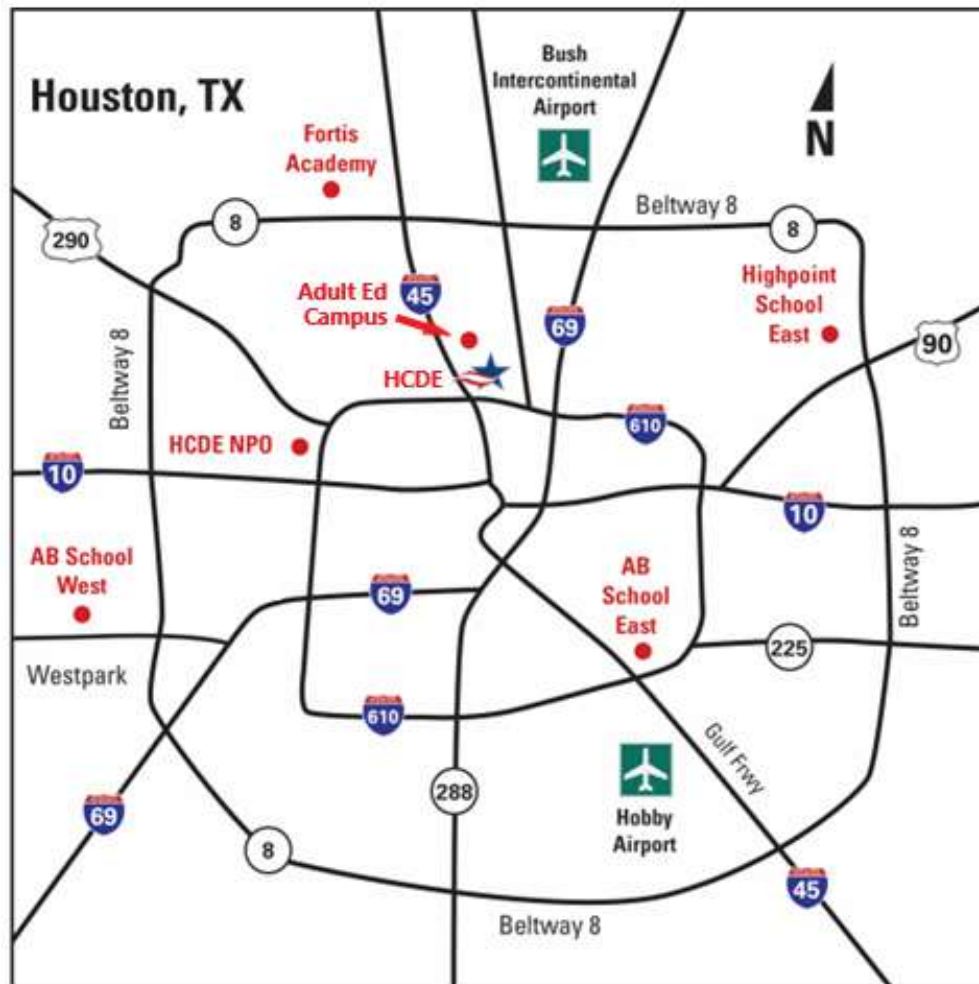
**Resource Development / Texas Center for Grant Development** supports efforts to locate and obtain funds which forward new programs, program enhancement and expansion needs.

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

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



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



## **BUDGET ADMINISTRATION & FINANCIAL POLICIES**

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### **Legal Requirement for Budgets**

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

HCDE follows the legal budget requirements for school districts in accordance with the education code and the tax adoption requirements for counties in accordance with the Government code. HCDE policies can be 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 20<sup>th</sup>.
3. The president of the board of trustees must call a public meeting of the board of trustees, giving ten days public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the district may be present and participate in the meeting.
4. No funds may be expended in any manner other than as provided for in the adopted budget. The board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.
5. The budget must be prepared in accordance with GAAP (generally accepted accounting principles) and state guidelines.
6. The budget must be legally adopted before the adoption of the tax rate.

### **Texas Education Agency (TEA) Legal Requirements**

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

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

### **Tax Authority**

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

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

### **Code of Ethics**

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

### **Risk Awareness**

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

requirement, per Statement of Auditing Standards (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 interest guidelines are in effect which impact employees who plan, recommend, select, and implement grants and contracts.

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

### **EDGAR Conflict of Interest Requirements**

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

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

### **State of Texas Conflict of Interest requirements**

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

### **Personnel**

#### ***New Positions***

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

New positions created after approval of the budget shall be approved by the Board at public meeting before the positions can be advertised, offered, or funded. For fiscal year 2024-2025, there are 8.3 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 in excess of \$250, 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.



**Bulk purchases:** New guidance was issued in 2024 that is retroactive to 2021 requiring capitalization of some non-capital items (costs less than \$5000 per item) if 1) the purchase is *significant* and 2) items are acquired *at the same time*. Current interpretation is that the bulk purchase must be procured on a single PO, and the threshold for *significance* is at that the discretion of the Assistant Superintendent of Business Services.

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 FY25, there are no planned one-time expenditures from the General Fund balance.

# **BUDGETARY CONTROL & BASIS OF ACCOUNTING**

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## **Reporting Entity**

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

## **Accounting System Structure**

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

The Department's hardware includes 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. 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 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:

<b>Fund Type</b>	<b>Operating Budget</b>	<b>Audited Financial Statements</b>
<b>Governmental</b>		
General Fund	Modified Accrual	Modified Accrual
Special Revenue Fund	Modified Accrual	Modified Accrual
Debt Service Funds	Modified Accrual	Modified Accrual
Capital project Fund	Modified Accrual	Modified Accrual
<b>Proprietary</b>		
Internal Service Funds	Accrual	Accrual
Enterprise Funds	Accrual	Accrual
<b>Fiduciary</b>		
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 separate special revenue funds.

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.

***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. HCDE remains 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

<b>100 - GENERAL FUND</b>	<b>400 - LOCAL GRANTS - CONT.</b>
199-GENERAL FUND	467-LOC-CITY OF HOUSTON
<b>200 - FEDERAL GRANTS</b>	468-COUNTY CONNECTION PROGRAM
205-HEAD START	475-EARLY HEAD START IN-KIND
206-HEAD START TRAINING	479-HEADSTART INKIND
208-EDUCATORS & FAMILIES ENGL	495-HOGG GRANT - MENTAL HEALTH
209-HS - COOLWOOD CONSTRUCTIO	496-LOC-HOGG FOUNDATION
212 - 2022 HS CARE RELIEF FUNDS	498-LOC-OTHER LOCAL GRANTS
213-TECQ/ AUDUBON	<b>500 - DEBT SERVICE</b>
214-EARLY HEADSTART START-UP	599-DEBT SERVICE ADMIN
215-EARLY HEADSTART OPERATION	<b>600 - CAPITAL PROJECT FUNDS</b>
216-EARLY HEADSTART T&TA	692-MAINTENANCE NOTE SERIES 2024
218-HS - COOLWOOD LAND ACQUI	693-DISASTER RELIEF FUND
224 - TCEQ - ENGAG COMMUN CASE	694-CAPITAL PROJECTS - PFC
230-FED ADULT ED REGULAR	695-CAPITAL PROJ LOCAL FUNDS
234-FED-ADULT ED-EL/CIVICS	697-CAPITAL PROJECT FUND
231 -TWC - ADULT EDUCATION	698-PFC REFUNDING BONDS
237 - EMPLOYER ENGAGEMENT	699-PUBLIC FACILITIES CORP
238 - FAMILY MATH LITERAC	<b>700 - PROPRIETARY FUNDS</b>
243 -TWC - ADULT ED-EL/CIVICS	711-CHOICE PARTNERS
264-FED 21ST CENT CYCLE 12	753-ISF-WORKERS COMPENSATION
265-21ST CENTURY - CYCLE 11	799-ISF-FACILITIES
268-FED 21ST CENTURY CYCLE 10	<b>800 - FIDUCIARY - TRUST/CUSTODIAL FUNDS</b>
286-TX COUNCIL DEV DISABILITY	811-HIGHPOINT EAST ACTIVITY
288-FED-AFTER SCHOOL PTNRSHIP	815-COURTESY COMMITTEE
<b>400 - LOCAL GRANTS</b>	829-BLAIR ENDOWMENT FUND
437-HS - DISASTER RELIEF COVI	<b>900 - ACCOUNT GROUPS</b>
451-DCF - EPP GRANT	901-GENERAL CAPITAL ASSETS
462 - EVERY HOUR COUNTS	902-PFC CAPITAL ASSETS
463-LOC-HOUSTON ENDOWMNET	903-LONG TERM DEBT
464-YOUR VOICE MATTERS PROJ	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

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## Budget Requirements

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

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

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

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at August 31<sup>st</sup>, 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:

<b>PARTICIPANTS</b>	<b>ROLES &amp; RESPONSIBILITIES</b>	<b>LEVEL</b>
<b>Division / Budget Directors</b>	✓ Coordinates preparation of division level program budgets, performance measures and objectives	Division
<b>HCDE Budget Committee</b>	<ul style="list-style-type: none"> <li>✓ Reviews for appropriateness division-level budgets and reviews/prioritizes allocated requests submitted by division directors</li> <li>✓ Discusses budget recommendations for superintendent review</li> </ul>	Division
<b>Superintendent</b>	<ul style="list-style-type: none"> <li>✓ Communicates budget process guidelines to division / budget directors and HCDE budget committee</li> <li>✓ Serves as lead member of HCDE Budget Committee to review division budget requests and to analyze budget components</li> </ul>	Department
<b>Assistant Superintendent for Business</b>	<ul style="list-style-type: none"> <li>✓ Serves as chair of HCDE Budget Committee</li> <li>✓ Serves as Department Budget Officer</li> <li>✓ Communicates budget calendar</li> <li>✓ Reviews fund balance estimates</li> <li>✓ Conducts final review of proposed budget to Board Budget Committee</li> </ul>	Department
<b>Chief Accounting Officer</b>	✓ Reviews proposed budget drafts subsequent to superintendent and HCDE Budget Committee review	Department
<b>Senior Accountant</b>	<ul style="list-style-type: none"> <li>✓ Provides requested forecasts and analyses to Assistant Superintendent for Business, HCDE Budget Committee, and Superintendent</li> <li>✓ Compiles division budgets into proposed Department budget</li> <li>✓ Communicates any revisions to appropriate divisions</li> <li>✓ Develops and communicates budget calendar</li> <li>✓ Develops division revenue estimates</li> <li>✓ Develops fund balance estimates</li> <li>✓ Updates proposed budget drafts subsequent to superintendent and HCDE Budget Committee review</li> </ul>	Department
<b>Assistant Superintendents</b>	<ul style="list-style-type: none"> <li>✓ Serves as member of HCDE Budget Committee</li> <li>✓ Reviews and approves all division budgets under their immediate supervision prior to submission to Assistant Superintendent for Business</li> </ul>	Department
<b>Executive Director of Human Resources</b>	<ul style="list-style-type: none"> <li>✓ Compiles and reviews personnel staffing needs submitted by budget directors and any necessary revisions</li> <li>✓ Serves as member of HCDE Budget Committee to ascertain personnel use changes and requirements</li> </ul>	Division  Department

<b>Executive Director of Facilities</b>	<ul style="list-style-type: none"> <li>✓ Develops schedules of facilities and facility and vehicle maintenance for budget planning</li> <li>✓ Serves as member of HCDE Budget Committee to ascertain facility support responsibilities</li> </ul>	<div>Division</div> <div>Department</div>
<b>Chief Communication Officer</b>	<ul style="list-style-type: none"> <li>✓ Serves as member of HCDE Budget Committee to ascertain communications and technology support responsibilities</li> </ul>	Department
<b>Board Budget Committee</b>	<ul style="list-style-type: none"> <li>✓ Reviews / prioritizes / revises proposed budget submitted by Superintendent and Assistant Superintendent for Business</li> <li>✓ Recommends a final version of the proposed budget for adoption by the full Board of Trustees</li> </ul>	Board
<b>Board of Trustees</b>	<ul style="list-style-type: none"> <li>✓ Conducts public hearings for budget presentation</li> <li>✓ Adopts official budget and tax rate</li> </ul>	Board

### Budget Guidelines

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

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

### Budget Calendar

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

The calendar identifies all the activities which must be included in the proposed budget process and is arranged in chronological order. It contains a column showing the individual or group responsible for each activity listed. This column is helpful to users since a quick scan of the calendar allows each of them to identify those activities in the budget development process for which he or 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 2024-25 Budget Planning Calendar



	Date	Activity	Location	Participants
Budget Planning		Budget Planning with Budget Analyst & Accounting Staff		
	Friday, December 8, 2023	Strategic Planning Process Begins Cost of Service level to ISD	N/A	Divisions
	Friday, December 8, 2023	Cost of Services Report due	1:00 PM	Superintendent
	Wednesday, December 13, 2023	<u>Board Meeting, 1 PM</u> Approval of proposed calendar for FY 2024-25 Budget Year	1:00 PM Board Room	Board
	January 22 - 26, 2024	1st Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Friday, January 19, 2024	Accountability Steering Committee - 9:00 am	TEAMS	Budget Managers
	Friday, February 23, 2024	Budget Information & Instructions Budget Planning Book on the HCDE portal	N/A	Business Services
Needs Assessment and Budget Development	Friday, March 1, 2024	Budget Planning / Preparation Training (Superintendent Initiatives)	9 AM NPO 1010-11	Budget Managers Only
	Monday, March 4, 2024	Budget Entry Training	Irv 504 9 AM	Business Services - Budget Entry
	Tuesday, March 5, 2024	Budget Entry Training	Irv 504 9 AM	Business Services - Budget Entry
	Wednesday, March 6, 2024	Fee Setting Review for FY24	TEAMS 9 AM	Revenue Divisions
	Friday, March 8, 2024	Target Date for Needs Assessment to be Conducted	N/A	Divisions
	<b>March 11 - 15, 2024</b>	<b>Spring Break</b>		<b>Department Closed</b>
	March 27 to 30, 2024	2nd Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Friday, March 29, 2024	DUE: Risk Assessment - Mid-Year Evaluation	Business Office	Budget Managers
	Tuesday, April 2, 2024	Proposed Budgets to Budget Analyst & SWOT Analysis & Packets DUE	N/A	Budget Managers
Budget Analysis and Superintendent Review	Friday, March 29, 2024	Final FY23-24 Accountability Objectives to be sent to Research & Evaluation	N/A	Budget Managers
	Friday, April 19, 2024	HCDE Goals & Strategic Plan Integration - Executive Team Leaders (ELT) - Annual Review	N/A	ELT Members
	Friday, April 26, 2024	Budget Committee Planning Workbook to Budget Committee		Business Services
	Monday, April 29, 2024	Budget Committee Planning Meeting	400 A	HCDE Budget Committee
	May 6-22, 2024	Division Budget Presentations	400 A	HCDE Budget Committee
	Tuesday, May 14, 2024	Supt. Budget Review Session: Draft 1 Proposed Budget	400 A	Superintendent Business & Assistant Superintendents
Board Workshops	Wednesday, June 19, 2024	Final Accountability Objectives Presented to the Board	Board Room	Superintendent Business Services
	Wednesday, June 12, 2024	Supt. Budget Review Session: Proposed Budget	400 A	Superintendent Business Services
	June 19 - 23, 2024	3rd Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Tuesday, June 25, 2024	BOARD Workshop Work Session #1	400 A	Board Budget Committee
	Saturday, June 29, 2024	Post <u>Budget Notice</u> in the <u>Houston Chronicle</u> and Post Budget on the web	N/A	Business Services
	Thursday, July 4, 2024	Agenda Items Due	N/A	Business Services
	Wednesday, July 17, 2024	BOARD WORKSHOP Budget Work Session #2	400 A	Board Budget Committee Superintendent, Bus. Services
Budget Approval	Wednesday, July 17, 2024	(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 29, 2024	Risk Assessment Year-End Evaluation	N/A	Divisions
	Sunday, September 1, 2024	FY25 Budget is effective		
	Friday, September 13, 2024	Accountability Meeting Year End Reports		Budget Managers
	Wednesday, October 16, 2024	Board Presentation of Risk Assessment Document	Board Room	Board
	October 24 - 28, 2024	4th Qtr. Budget Review Meetings	TEAMS	Budget Managers

**HCDE Budget Committee:** Colbert, Parker, Rodgers, Clark, Bartz, Sylvester, Williams, Amezcuca, Leiva



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Tax Calendar 2024

Date	Activity
Wednesday, July 17, 2024	Board Approves HCTO to calculate No-New-Revenue and Voter Approval Tax Rates
Thursday, July 25, 2024	Certification of anticipated collection rate by collector (Letter) HCDE will have 60 days to adopt the Tax Rate from receiving the HCTO calculation
Thursday, August 15, 2024	Date to Receive: Certification of Appraisal Values (HCAD)
Sunday, August 25, 2024	Calculation of No-New-Revenue and Voter Approval tax rates
Wednesday, September 20, 2023	Presentation to the Board on No-New-Revenue and Voter Approval Tax Rates
Wednesday, September 20, 2023	<b><u>Meeting of Governing Body to discuss tax rate</u></b> ; 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
Monday, September 30, 2024	Certification of anticipated debt collections rate for the tax year 2022, certification of the excess debt collection rate
Wednesday, October 9, 2024	<b><u>Notice of Public Hearing on Tax Increase</u></b> One Quarter page ad and other web at least 5 days prior to Public Hearing, as Proposed Tax Rate was higher than No-New-Revenue Tax Rate  Publication of No-New-Revenue and Voter Approval Tax Rates and submission to the governing body, statement and schedules; submission to governing body.
Wednesday, October 16, 2024	<b><u>Public Hearing</u></b>
Wednesday, October 16, 2024	<b><u>Meeting of Governing Body to Adopt Tax Rate</u></b> 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

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

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

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

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

### PLANNING PHASE

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

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

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

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

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

With the Budget Development Process, divisions are allowed time to integrate the Department goals into their specific budget requests. During division budget hearings the Business Services Division will review revenue projections and refined budget requests to develop a preliminary department budget.

## **IMPLEMENTATION PHASE**

### **Revenue Projections**

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

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

### **Expenditure Projections**

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

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

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

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

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

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

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

Principals, Directors, and other department staff under the direction of the Superintendent, developed the budget. Budget Preparation Training will be held March 1, 2024. The budget deadline set for divisions will be April 2, 2024. During the months of March, April and May, various budget meetings will be 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 will be held on June 25, and July 17 to review the preliminary budget estimates. The citizens of Harris County and Department employees were invited to attend the budget workshops. On July 17, 2024 we expect the Board of Trustees to approve the final budget which will be implemented on September 1<sup>st</sup>, 2024.

## **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.

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.

## **MEETING FORMAT**

Quarterly meetings for the review of the operation and results are scheduled. The first step in the preparation for the meeting is the preparation of the charts that summarize the budget and actual figures for the quarter review.

Meetings are scheduled during the second week of the following month to the quarter closing. Meetings take place at the division's location of the operation. The business office visits every division manager at his/her office. Sign In sheets are used and a questionnaire follows to report specific aspects for each division.



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FINANCIAL SECTION

# Financial Section

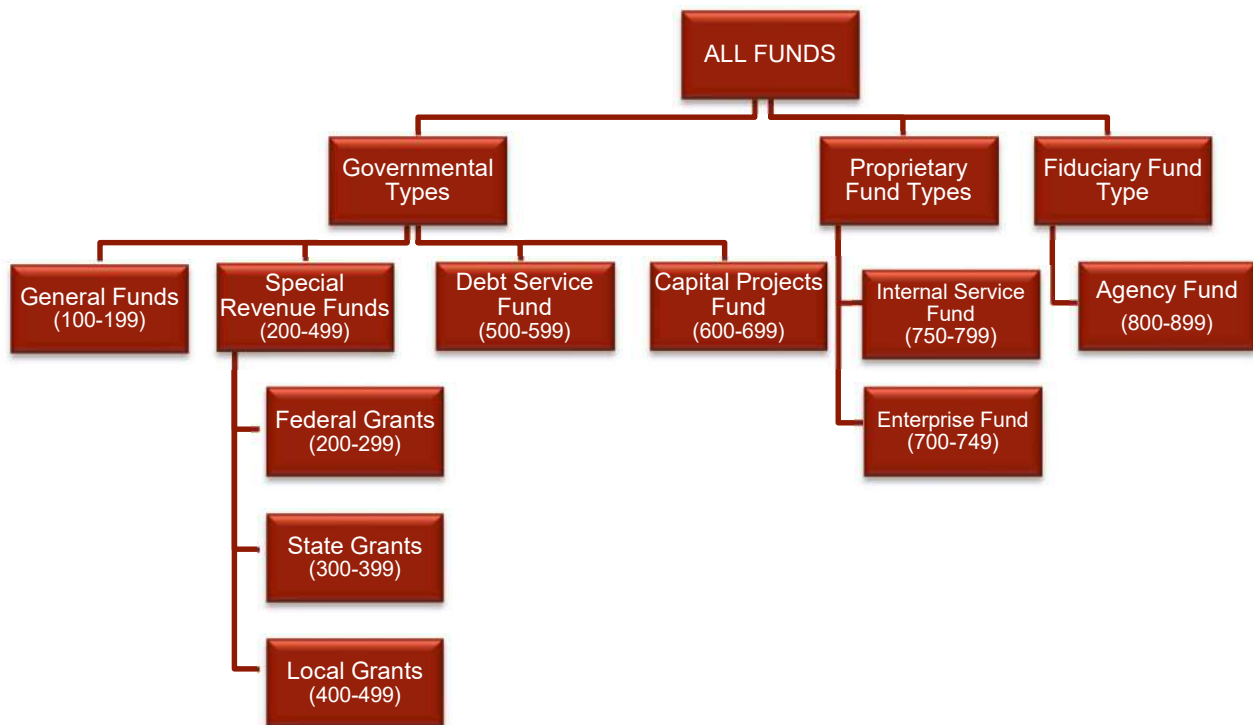




## HCDE'S FUNDS STRUCTURE & FUND TYPES

### ALL FUND TYPES

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



### GOVERNMENTAL FUND TYPES

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

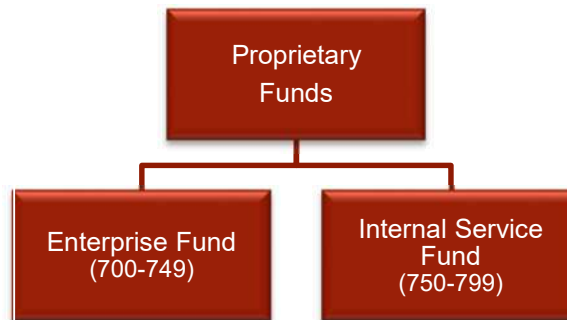
These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The following are the Department's governmental funds:

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

## PROPRIETARY FUND TYPES

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

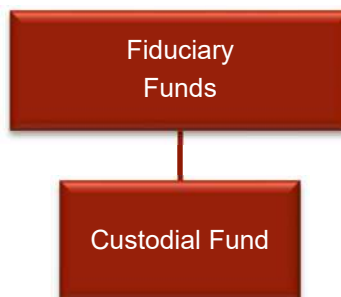


The Enterprise Fund is a Proprietary Fund comprised of the Choice Partners Cooperatives. Choice Partners Cooperatives offers quality, legal procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities with legal, competitively bid contracts.

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

## FIDUCIARY FUND TYPES

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



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

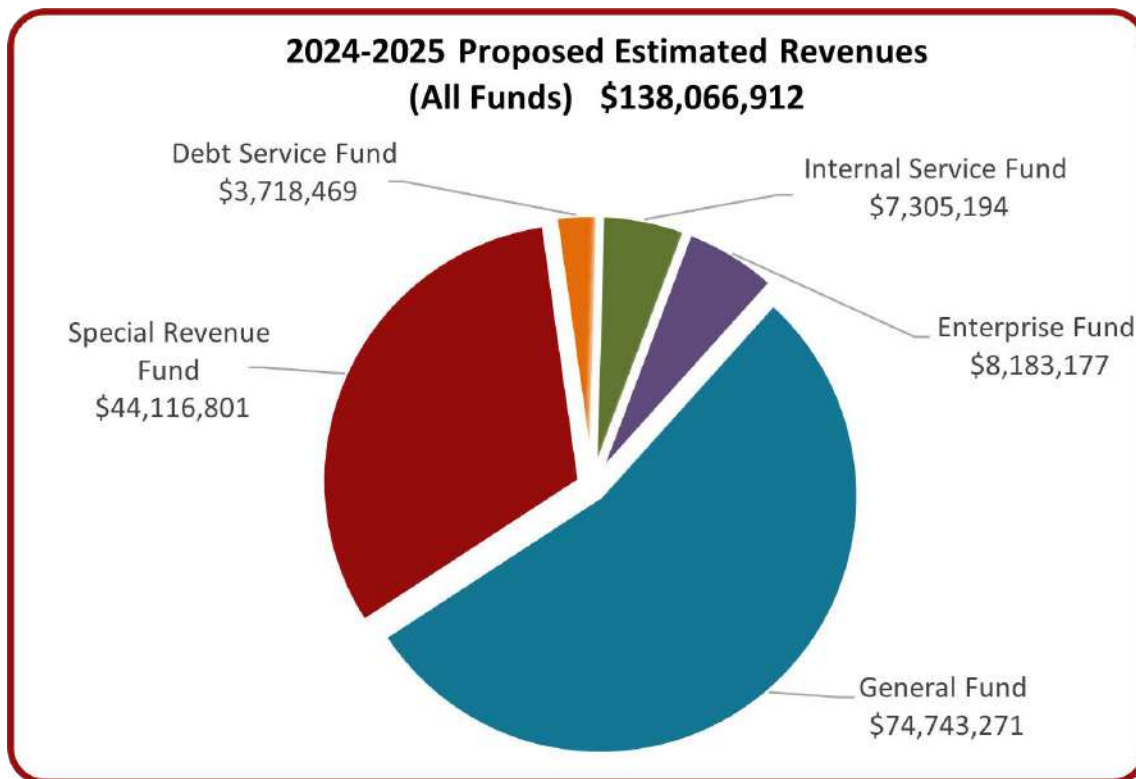


The following table presents the proposed budgeted expenditures for FY25 for the Governmental Fund Types (General Fund, Special Revenues Fund, Debt Service Fund and Capital Projects Fund) and the Proprietary Fund Types (the Internal Service Fund and the Enterprise Fund).

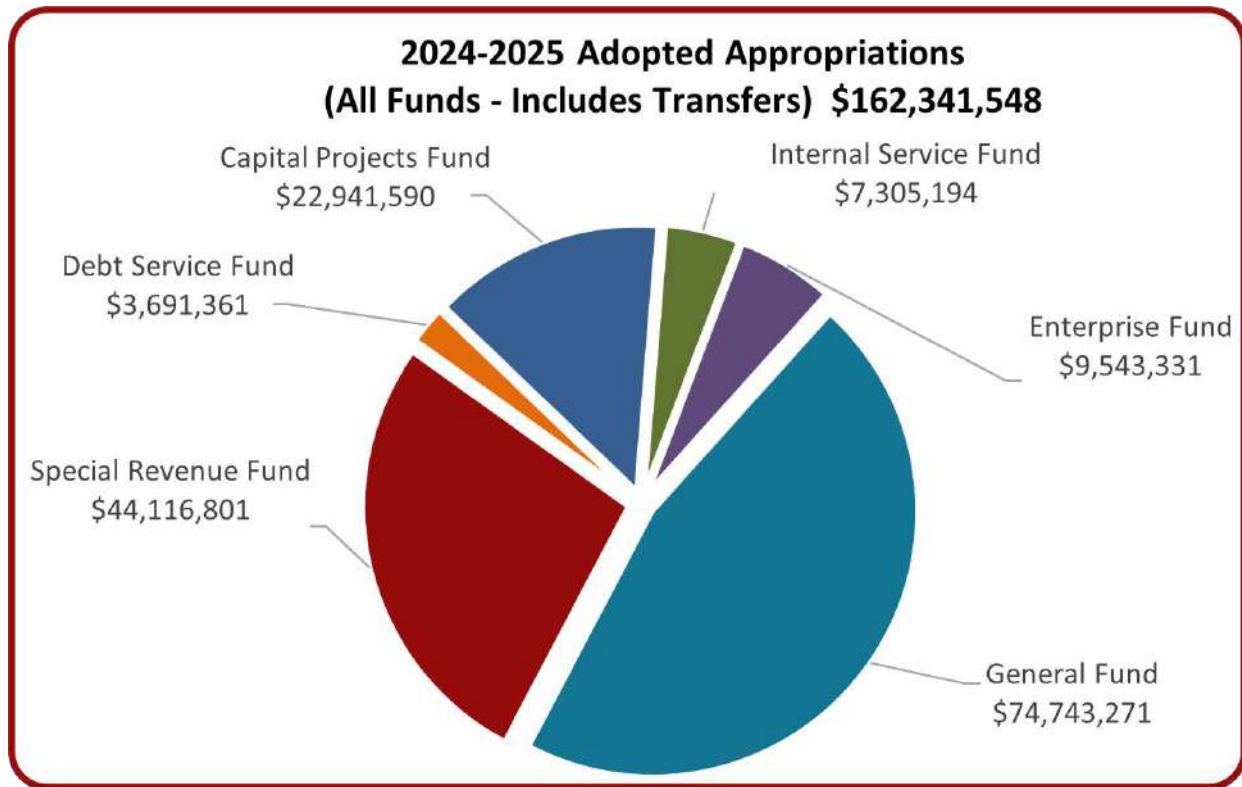
### GOVERNMENTAL & PROPRIETARY FUNDS - SUMMARY

	Governmental				Proprietary		
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	Total
Estimated Revenues	\$ 74,743,271	\$ 44,116,801	\$ 3,718,469	\$ -	\$ 7,305,194	\$ 8,183,177	\$ 138,066,912
Appropriations	\$ 70,074,015	\$ 44,116,801	\$ 3,691,361	\$ 22,841,590	\$ 7,305,194	\$ 4,359,370	\$ 152,388,331
Transfers Out	\$ 4,669,256	\$ -	\$ -	\$ 100,000	\$ -	\$ 5,183,961	\$ 9,953,217
Total Appropriations and Other Uses	\$74,743,271	\$44,116,801	\$3,691,361	\$22,941,590	\$7,305,194	\$9,543,331	\$162,341,548
Appropriations from Fund Balance:	\$0	\$0	\$27,108	(\$22,941,590)	\$0	(\$1,360,154)	(\$24,274,636)
Projected Fund Balance Beg.	\$ 24,378,242	\$0	\$755,169	\$24,745,941	\$1,350,878	\$1,753,271	\$52,983,501
Projected Fund Balance End.	\$ 24,378,242	\$ -	\$ 782,277	\$ 1,804,351	\$ 1,350,878	\$ 393,117	\$ 28,708,865

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



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





## GENERAL FUND

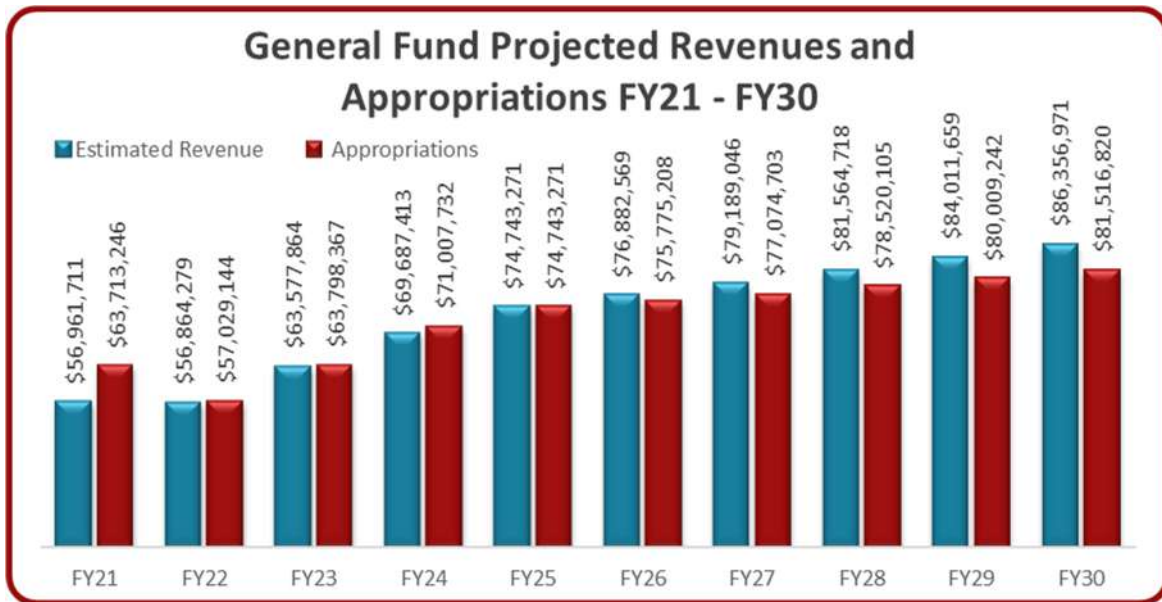
The General Fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The General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

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended	2024-2025 Proposed	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Beginning Fund Balance	\$ 32,835,463	\$ 26,083,929	\$ 25,919,064	\$ 25,698,561	\$ 24,378,242	\$ 24,378,242	\$ 25,485,603	\$ 27,599,946	\$ 30,644,559	\$ 34,646,975
Estimated Revenue	50,961,711	56,864,279	63,577,864	69,687,413	74,043,271	76,882,569	79,189,046	81,564,718	84,011,659	86,356,971
Appropriations	49,765,052	51,231,239	56,351,388	66,606,970	70,074,015	71,329,447	72,547,956	73,998,915	75,478,893	76,988,471
Total Other Uses	(13,948,194)	(5,797,905)	(7,446,979)	(4,400,762)	(4,569,258)	(4,445,762)	(4,526,748)	(4,521,191)	(4,530,350)	(4,528,350)
Net Change in Fund Balance	(6,751,535)	(164,865)	(220,503)	(1,320,319)	-	1,107,361	2,114,343	3,044,612	4,002,417	4,640,151
Ending Fund Balance	\$ 26,083,929	\$ 25,919,064	\$ 25,698,561	\$ 24,378,242	\$ 24,378,242	\$ 25,485,603	\$ 27,599,946	\$ 30,644,559	\$ 34,646,975	\$ 39,487,126



**HCDE Goals**

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

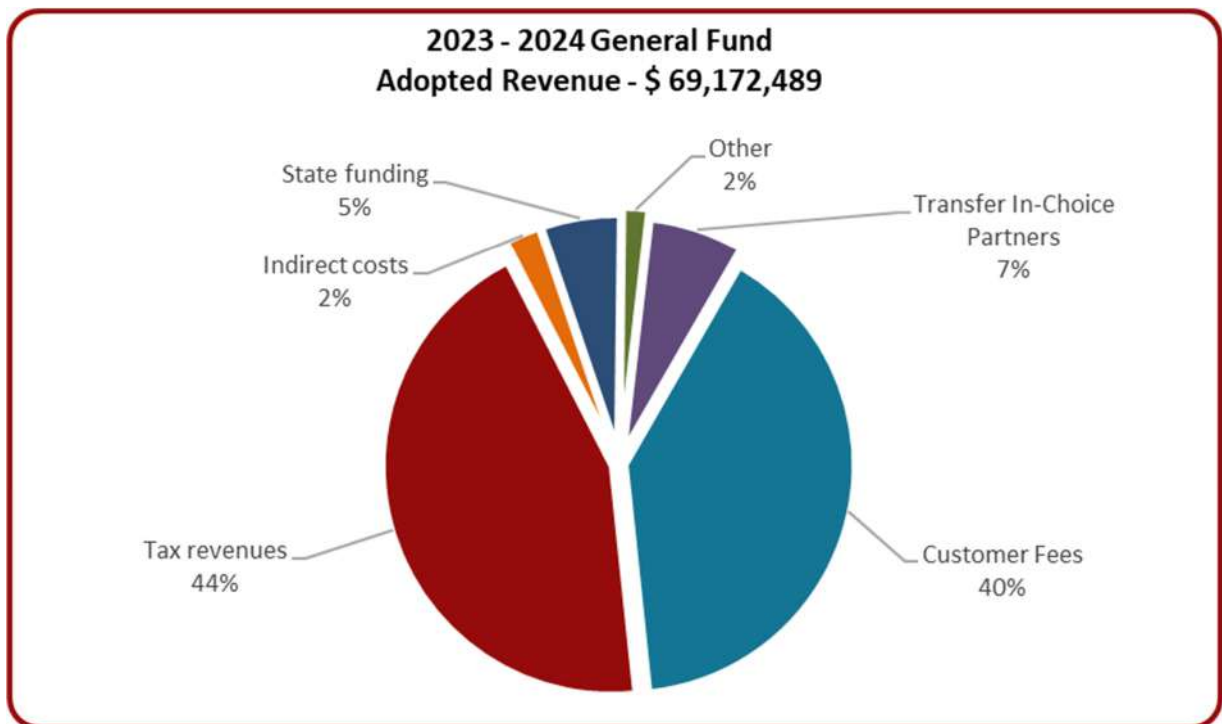
**General Fund  
Budget to Budget Comparison**

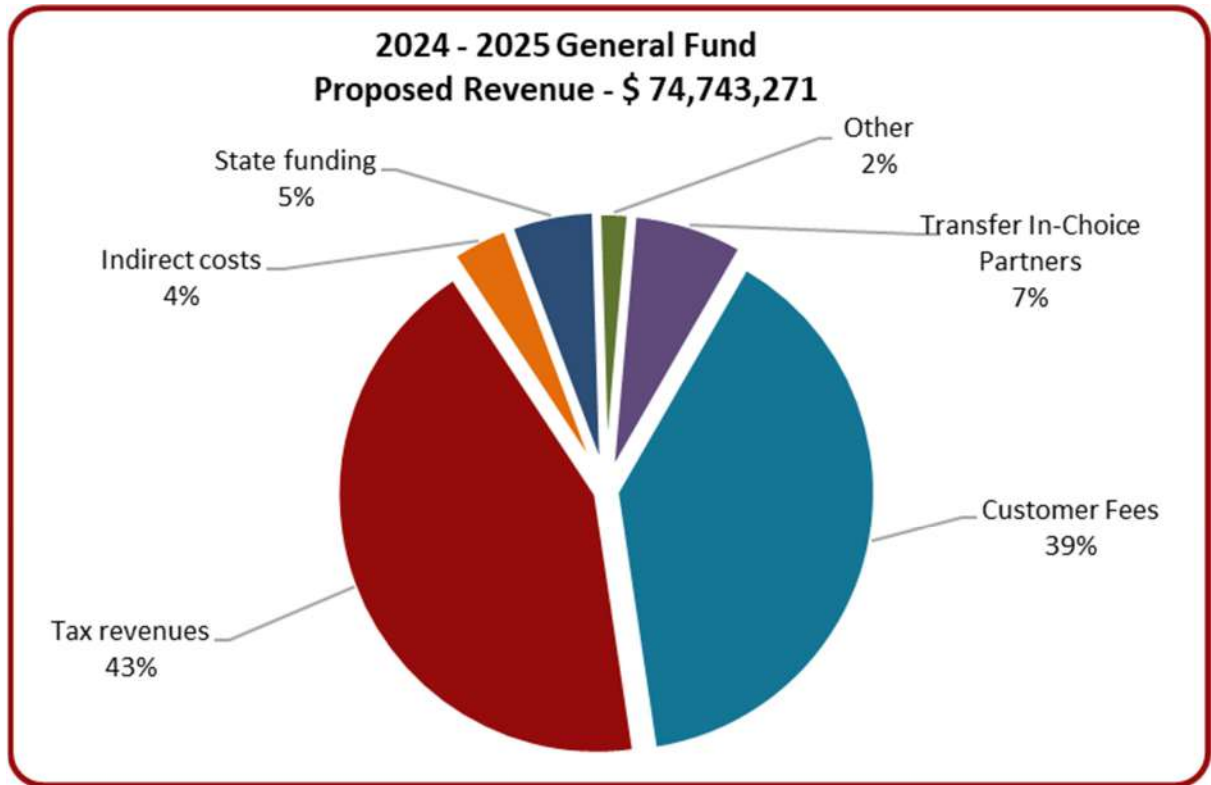
	<b>Adopted Budget 2023-2024</b>	<b>Amended Budget 2023-2024</b>	<b>Proposed Budget 2024-2025</b>	<b>Percent Change</b>
<b>Beg. Fund Balance</b>	<b>\$ 25,698,561</b>	<b>\$ 25,698,561</b>	<b>\$ 24,378,242</b>	
Estimated Revenues	69,172,489	69,687,413	74,743,271	8%
Appropriations	65,472,727	66,606,970	70,074,015	7%
Transfers Out	4,400,762	4,400,762	4,669,256	6%
<b>Total Appropriations</b>	<b>\$ 69,873,489</b>	<b>\$ 71,007,732</b>	<b>\$ 74,743,271</b>	<b>6.97%</b>
Excess/(Deficiency) of Revenues				
Over/(Under) Appropriations	(701,000)	(1,320,319)	-	
<b>Ending Fund Balance</b>	<b>24,997,561</b>	<b>24,378,242</b>	<b>24,378,242</b>	<b>-</b>
<b><u>Fund Balance categories per GASB 54</u></b>				
Non-Spendable Fund Balance	144,887	144,887	219,796	
Restricted Fund Balance	-	-	-	
Committed Fund Balance	2,514,976	2,514,976	2,014,976	
Assigned Fund Balance	6,120,200	6,120,200	3,571,629	
Unassigned Fund Balance	16,217,498	15,598,179	18,571,841	
<b>Ending Fund Balance</b>	<b>\$ 24,997,561</b>	<b>\$ 24,378,242</b>	<b>\$ 24,378,242</b>	

**Harris County Department of Education  
FY25 General Fund Proposed Budget Overview  
Estimated Revenues  
(In Flows)**

Object Code	Adopted Budget 2023-2024	Amended Budget 2023-2024	Proposed Budget 2024-2025	Percent Change
Customer Fees	\$ 27,672,055	\$ 28,186,979	\$ 29,377,667	4.2%
Tax revenues	30,500,840	30,500,840	32,184,041	6%
Indirect costs	1,615,925	1,615,925	2,676,232	66%
State funding	3,748,000	3,748,000	3,915,000	4%
Other	1,141,000	1,141,000	1,406,370	23%
Transfer In-Choice Partners	4,494,669	4,494,669	5,183,961	15%
<b>Total Revenues</b>	<b>\$ 69,172,489</b>	<b>\$ 69,687,413</b>	<b>\$ 74,743,271</b>	<b>7%</b>

The following pie charts present the fiscal year 2023-2024 and the 2024-2025 estimated revenues for the General Fund by type of revenue, with the estimated amount and the percentage participation from the total.



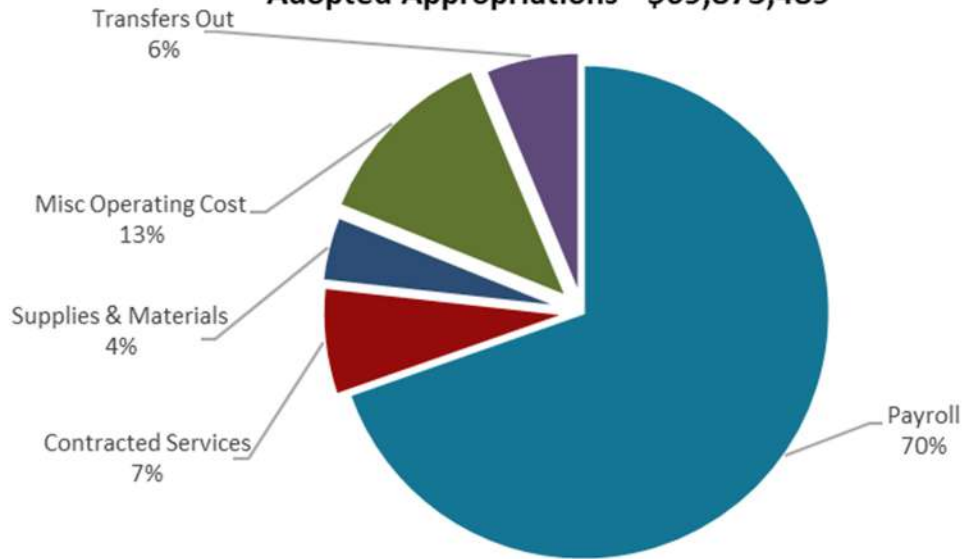


**Harris County Department of Education  
FY25 General Fund Proposed Budget Overview  
Appropriations  
(Out Flows)**

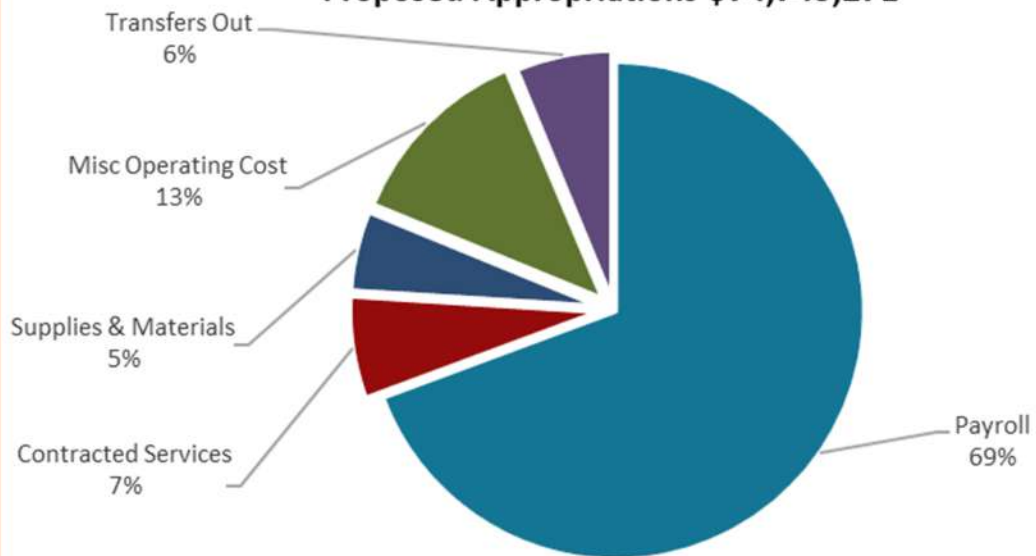
Object Code	Adopted Budget 2023-2024	Amended Budget 2023-2024	Proposed Budget 2024-2025	Percent Change
Payroll	\$ 48,659,301	\$ 48,852,012	\$ 51,835,222	6%
Contracted Services	4,975,952	5,039,037	4,966,836	-1%
Supplies & Materials	3,032,271	3,317,826	3,879,292	17%
Misc Operating Cost	8,782,245	9,391,784	9,304,707	-1%
Capital Outlay	22,958	6,311	87,958	1294%
Transfers Out	4,400,762	4,400,762	4,669,256	6%
<b>Total Appropriations</b>	<b>\$ 69,873,489</b>	<b>\$ 71,007,732</b>	<b>\$ 74,743,271</b>	<b>5%</b>

The following pie charts presents the total budgeted appropriations for the fiscal years 2023-2024 and 2024-2025 by type of expenditures and with the percentage participation from the total amount.

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



**2024-2025 General Fund  
Proposed Appropriations \$74,743,271**





HCDE  
FY 2025 Requested Budget Compared to FY 2024 Budget



		1	2	3	4	5
		Requested FY 2025 BUDGET	Adopted FY 2024 BUDGET	Variance (1-2)	FY 2024 Amended at 3/31/24	Adopted FY 2023 BUDGET
<b>ESTIMATED REVENUES &amp; OTHER RESOURCES</b>						
<b>Estimated Revenues</b>						
Local	Customer Fees & Charges	\$ 29,377,667	\$ 27,672,055	1,705,612	\$ 28,186,979	\$ 23,575,722
Local	Property Tax Rev-Current (@\$674 B)	32,084,041	30,400,840	1,683,201	30,400,840	27,658,745
Local	Property Tax Rev-Delinquent & P&I	100,000	100,000	-	100,000	165,000
Local	Investment Earnings	1,184,370	1,000,000	184,370	1,000,000	105,540
Local	Other Local Revenues	122,000	141,000	(19,000)	141,000	71,000
Local	Local Grants	-	-	-	-	-
State	FSP-Compensation	169,950	200,000	(30,050)	200,000	200,000
State	TEA Health Ins-Employees	345,050	248,000	97,050	248,000	248,000
State	TRS State Matching	3,400,000	3,300,000	100,000	3,300,000	3,250,000
State	Indirect Cost-Local Grants	-	1,827	(1,827)	1,827	727
Local	COVID 19 Excess Funds	100,000	-	-	1,614,098	-
Federal	Indirect Cost-Federal Grants	2,676,232	1,614,098	1,062,134	-	2,348,098
Local	Transfer In-Choice Partners -Fund 711	5,183,961	4,494,669	689,292	4,494,669	5,148,872
<b>Total Estimated Revenues:</b>		<b>74,743,271</b>	<b>69,172,489</b>	<b>5,470,782</b>	<b>69,687,413</b>	<b>62,771,704</b>
<b>BM APPROPRIATIONS &amp; OTHER USES</b>						
<b>Appropriations</b>						
010	Board of Trustees	\$ 188,275	\$ 210,130	(21,855)	207,115	\$ 207,115
001	Superintendent's Office	780,311	734,108	46,203	710,818	710,818
012	<b>Assistant Supt -Education and Enrichment</b>	346,909	345,199	1,710	335,469	335,469
005	Center for Safe & Secure Schools	1,133,623	1,106,363	27,260	966,161	675,581
201	Adult Education Local	613,114	529,546	83,568	88,486	88,486
923	Center for Grant Development	648,376	723,272	(74,896)	634,830	634,830
924	Research & Evaluation	685,371	602,215	83,156	681,489	681,489
301	Center for Educator Success	2,709,120	2,674,464	34,656	2,633,730	2,633,730
094	<b>Chief of Staff</b>	348,199	328,763	19,436	320,650	315,650
920	Education Foundation	200,000	200,000	-	600,000	600,000
921	Community Development	143,185	149,292	(6,107)	120,000	120,000
922	CASE Local	925,470	912,527	12,943	778,964	778,964
050	<b>Business Services</b>	2,205,909	2,225,235	(19,326)	2,003,734	2,003,734
098	Department Wide	8,482,079	4,306,796	4,175,283	4,396,284	4,351,284
099	Retirement Leave Benefits	200,000	200,000	-	150,000	150,000
101	State TEA On Behalf Payments	3,400,000	3,300,000	100,000	3,250,000	3,250,000
102	State TEA Employee Health Ins	345,050	248,000	97,050	-	248,000
950	Purchasing Support	871,990	919,709	(47,719)	840,294	840,294
093	<b>Chief Communication Officer</b>	241,020	240,357	663	233,840	233,840
090	Technology Services	4,574,049	4,292,248	281,801	4,048,815	4,048,815
088	Asset Replacement Schedule	-	-	-	-	-
092	Client Engagement	774,743	750,064	24,679	696,960	696,960
925	Communications	1,441,566	1,316,158	125,408	1,216,193	1,216,193
030	<b>Human Resources</b>	1,416,967	1,420,041	(3,074)	1,343,901	1,343,901
011	<b>Assistant Supt -Academic Support</b>	377,238	371,922	5,316	358,370	358,370
111	School Based Therapy Services	15,474,846	15,395,885	78,961	14,389,098	13,938,853
901	Head Start	8,000	8,000	-	8,000	8,000
Special Schools & Service:		-	-	-	-	-
501	Special Schools Administration	997,430	971,271	26,159	911,967	874,967
131	AB School-East	6,065,262	6,415,063	(349,801)	5,242,144	5,210,744
132	AB School-West	5,645,441	5,836,483	(191,042)	4,907,782	4,858,757
800	Fortis Academy	1,641,067	1,661,066	(19,999)	1,602,212	1,597,412
970	Highpoint-East	4,390,354	4,588,995	(198,641)	4,137,154	4,101,854
Salary Projections		-	-	-	-	-
086	Facilities-Construction Services	251,272	251,680	(408)	196,007	196,007
954	Records Management Services	2,547,779	2,237,875	309,904	2,139,286	2,139,286
<b>Total Appropriations - Divisions</b>		<b>70,074,015</b>	<b>65,472,727</b>	<b>4,601,288</b>	<b>60,149,753</b>	<b>59,449,403</b>



**Other Uses**

098 Trans Out-DW - PFC payment Fund 599

098 Trans Out-DW - Lease QZAB Fund 599

098 Trans Out-DW - PFC Proj 694

098 Trans Out-Capital Project

098 Trans Out-DW-CASE Fund 288

098 Trans Out-DW-Head Start Fund 205 Barrett Station

098 Trans Out-DW-Head Start Fund 205 (HS Equity)

**Total Other Uses:**

**Total Appropriations**

**Difference Revenues / Appropriations**

**One Time Costs:**

695 Facilities-Local Construction Division

**Total incl. One Time Appropriations:**

**Excess/(Def) Estimated Revenues  
& Other Resources Over/(Under)  
Appropriations & Other Uses:**

Requested FY 2025 BUDGET	Adopted FY 2024 BUDGET	Variance (1-2)	FY 2024 Amended at 3/31/24	Adopted FY 2022 BUDGET
3,718,469	3,349,975	35,875	2,959,100	2,959,100
-	-	-	-	-
-	-	-	1,634,800	-
-	-	(855,000)	1,951,300	855,000
550,787	550,787	-	550,787	550,787
-	-	-	-	-
400,000	500,000	-	921,664	500,000
4,669,256	4,400,762	(819,125)	8,017,651	4,864,887
74,743,271	69,873,489	(819,125)	68,167,404	64,314,290
-	(701,000)	819,125	(4,733,665)	(1,542,586)
-	-	-	-	-
-	-	-	-	-
\$ -	\$ (701,000)	\$ 819,125	\$ (4,733,665)	\$ (1,542,586)

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Revenue Analysis - Customer Fees by Division**  
**For the Fiscal Year Ended August 31, 2025**

CUSTOMER FEES	FY2025 Recommended Budget	FY2024 Adopted Budget	Increase / Decrease between original budgets	Amended Budget	Actual to 4/30/24 (unaudited)	Amount over/under	% Realized
Business Services	\$ 152,000	\$ 152,000	\$ -	\$ 320,000	224,073	\$ (95,927)	70%
Center for Educator Success	855,324	685,000	170,324	819,924	226,687	\$ (593,237)	28%
Center for Grant Development	1,000	900	100	900	1,170	270	130%
Center for Safe & Secure Schools	443,592	460,000	(16,408)	460,000	150,335	(309,666)	33%
CASE Local	78,500	85,500	(7,000)	85,500	62,138	(23,362)	73%
Records Management Services	1,925,400	1,973,580	(48,180)	1,973,580	761,609	(1,211,971)	39%
Research & Evaluation	79,500	79,500	-	79,500	39,750	(39,750)	50%
School Based Therapy Services	12,980,458	12,016,808	963,650	12,016,808	6,596,933	(5,419,876)	55%
Special Schools:	-	-	-	-	-	-	-
AB-East	4,779,563	4,840,488	(60,925)	4,888,488	4,249,495	(638,993)	87%
AB-West	5,086,800	4,666,979	419,821	4,830,979	4,771,885	(59,094)	99%
Highpoint-East	2,752,850	2,502,150	250,700	2,502,150	2,574,255	72,105	103%
Fortis Academy	242,680	209,150	33,530	209,150	235,925	26,775	113%
Technology Support Services	\$ -	-	-	-	-	-	-
<b>Total Customer Fees :</b>	<b>\$ 29,377,667</b>	<b>\$ 27,672,055</b>	<b>\$ 1,705,612</b>	<b>\$ 28,186,979</b>	<b>\$ 19,894,254</b>	<b>\$ (8,292,725)</b>	<b>71%</b>

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Revenue Analysis - Other Revenue by Type**  
**For the Fiscal Year Ended August 31, 2025**

OTHER	FY2025 Recommended Budget	FY2024 Adopted Budget	Increase / Decrease between original budgets	Amended Budget	Actual to 4/30/24 (unaudited)	Amount over/under	% Realized
Tax Revenues							
Property Tax Revenues-Current	32,084,041	30,400,840	1,683,201	30,400,840	29,930,272	(470,568)	98%
Property Tax Revenues-Del & P&I	100,000	100,000	-	100,000	(210,570)	(310,570)	-211%
<b>Total Tax Revenues</b>	<b>32,184,041</b>	<b>30,500,840</b>	<b>1,683,201</b>	<b>30,500,840</b>	<b>29,719,701</b>	<b>(781,139)</b>	<b>97%</b>
Indirect Costs-Federal	2,676,232	1,614,098	1,062,134	1,614,098	1,107,162	(506,936)	69%
Indirect Costs-Local	-	1,827	(1,827)	1,827	727	(1,100)	100%
State Matching							
FSP-Compensation	169,950	200,000	(30,050)	200,000	122,399	(77,601)	1%
TEA Health Ins-Employees	345,050	248,000	97,050	248,000	248,508	508	100%
TRS Matching	3,400,000	3,300,000	100,000	3,300,000	-	(3,300,000)	0%
<b>Total State Matching</b>	<b>3,915,000</b>	<b>3,748,000</b>	<b>167,000</b>	<b>3,748,000</b>	<b>370,907</b>	<b>(3,377,093)</b>	<b>10%</b>
Other							
Investment Earnings	1,184,370	1,000,000	184,370	1,000,000	1,106,969	106,969	111%
Other Local Revenues	122,000	70,000	52,000	107,000	194,106	87,106	181%
Medicaid Adm Claim (MAC)	-	71,000	(71,000)	71,000	4,662	(66,338)	100%
Transfers In	5,283,961	4,494,669	789,292	4,494,669	4,831,593	336,924	107%
<b>Total Other Revenues</b>	<b>6,590,331</b>	<b>5,635,669</b>	<b>954,662</b>	<b>5,672,669</b>	<b>6,137,330</b>	<b>464,661</b>	<b>108%</b>
<b>Total Estimated Revenues</b>	<b>\$ 45,365,604</b>	<b>\$ 41,500,434</b>	<b>\$ 3,865,170</b>	<b>\$ 41,537,434</b>	<b>\$ 37,335,827</b>	<b>\$ (4,201,607)</b>	<b>90%</b>
<b>Total Customer Fees</b>	<b>29,377,667</b>	<b>27,672,055</b>	<b>1,705,612</b>	<b>28,186,979</b>	<b>19,894,254</b>	<b>(8,292,725)</b>	
<b>Total Est. Rev. &amp; Other Resources:</b>	<b>\$ 74,743,271</b>	<b>\$ 69,172,489</b>	<b>\$ 5,570,782</b>	<b>\$ 69,724,413</b>	<b>\$ 57,230,082</b>	<b>\$ (12,494,332)</b>	

**Assumptions:**

The Department used the following assumptions in estimating values:

.99% collection rate for tax revenues was used. The nominal tax rate estimated for the projections was (\$0.004780) for fiscal year 2024-25. The actual rate used for fiscal year 2023-24 was (\$0.004800). 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 2024 grants.

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
Tax Year 2024 Interim Current Tax Revenue Estimate Updates

**EST INTERIM VALUE: HCAD**  
**as of 4.25.24**

***Property Use Category Recap-Certified To Date -Report:***

Taxable value	\$677,994,198,847	
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***PLUS: Uncertified Roll Summary Report:***

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

<b>Total taxable value, Certified and Uncertified:</b>	<u>\$677,994,198,847</u>	(A)
--	--------------------------	-----

**Calculate Interim Current Tax Revenue Estimate:**

1) (A) divided by 100	\$6,779,941,988	(B)
2) Estimated Tax Rate	<u>X 0.004780</u>	(C)
3) 2024 Interim Current Tax Revenue Estimate, at 100% Collection Rate, (B) X (C)	<u>\$32,408,123</u>	(D)
4) Interim Tax Rev Estimate @ 99.1% Collection Rate:	<u>\$32,084,349</u>	(E)

**Comparison of Interim Tax Rev Estimate @ 99.1% Collection Rate with Interim  
Current Tax Revenue Est:**

Interim Current Tax Revenue Estimate Over/(Under)

Current Tax Revenue, Currently Budgeted:

Interim Current Tax Revenue Estimate (E)	\$32,084,349	(E)
--	--------------	-----

<b>LESS: Tax Revenue, Currently Budgeted</b>	<u><b>\$32,084,041</b></u>	(F)
--	----------------------------	-----

**Total Interim Current Tax Revenue Estimate Over/(Under)**

Current Tax Revenue, Currently Budgeted, (E) - (F):	<u><u>\$308</u></u>	
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## Harris County Department of Education

### Comparative Analysis of Property Values

	Proposed ADOPTED TAX RATE	September ADOPTED TAX RATE	October ADOPTED TAX RATE	November ADOPTED TAX RATE	December ADOPTED TAX RATE	January ADOPTED TAX RATE	February ADOPTED TAX RATE	March ADOPTED TAX RATE	April ADOPTED TAX RATE	May ADOPTED TAX RATE
Proposed Collections Tax Year 2023	0.004800	0.004800	0.004800	0.004800	0.004800	0.004800	0.004800	0.004800	0.004800	0.004800
Certified Taxable Value per HCAD (\$000)	639,406,597,249	626,888,958,569	645,004,286,463	645,004,286,463	652,966,243,383	652,268,199,030	651,578,789,957	649,822,140,910	647,545,366,929	645,202,140,855
Values under protest or not certified (\$000)	-	20,623,536,301	12,083,338,633	12,083,338,633	1,882,758,525	1,061,539,944	967,975,301	562,737,463	434,018,758	346,348,911
	639,406,597,249	647,512,494,870	657,087,625,096	657,087,625,096	654,849,001,908	653,329,738,974	652,546,765,258	650,384,878,373	647,979,385,687	645,548,489,766
/ Rate per Taxable \$100	6,394,065,972	6,475,124,949	6,570,876,251	6,570,876,251	6,548,490,019	6,533,297,390	6,525,467,653	6,503,848,784	6,479,793,857	6,455,484,898
X Tax Rate	30,691,517	31,080,600	31,540,206	31,540,206	31,432,752	31,359,827	31,322,245	31,218,474	31,103,011	30,986,328
Estimated collection rate	99.00%	99.00%	99.00%	99.00%	99.00%	99.00%	99.00%	99.00%	99.00%	99.00%
X Estimated Collection Rate	30,384,602	30,769,794	31,224,804	31,224,804	31,118,425	31,046,229	31,009,022	30,906,289	30,791,980	30,676,464
	-	-	-	-	-	-	-	-	-	-
+Delinquent Tax Collections	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
+Special Assessments	15,238	15,238	15,238	15,238	15,238	15,238	15,238	15,238	15,238	15,238
+ Penalty & Interest	-	-	-	-	-	-	-	-	-	-
<b>Estimated Tax Available Operations:</b>	\$ 30,500,840	\$ 30,886,032	\$ 31,341,042	\$ 31,341,042	\$ 31,234,663	\$ 31,162,467	\$ 31,125,260	\$ 31,022,527	\$ 30,908,218	\$ 30,792,702
<b>Net Gain or Loss on values</b>	\$ -	\$ 385,192	\$ 840,202	\$ 840,202	\$ 733,823	\$ 661,628	\$ 624,421	\$ 521,688	\$ 407,379	\$ 291,863



# Harris Central Appraisal District

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

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



## Office of Chief Appraiser

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

April 30, 2024

Re: 2024 Certified Estimates

## Board of Directors

Martina Lemond Dixon, Chairman  
Jim Robinson, Secretary  
Jonathan Cowen, Assistant Secretary  
Ann Harris Bennett, Director  
*Tax Assessor-Collector, Ex-Officio Director*  
Mike Sullivan, Director  
Cassandra Auzenne Bandy, Director  
Grace Rodriguez, Director

## Chief Appraiser

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

Dear Judge Hidalgo:

As required by Texas Tax Code Sec. 26.01(e), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2024. While this estimate is based on information currently available to us, some of the data needed for accuracy is not yet available. For example, in the area of business and industrial personal property, the extended date for property owners to file their annual renditions is May 15, and some will delay their filing an additional 15 days for good cause.

While we have taken our best estimate of potential hearing loss into account, protests for 2024 are in the process of being received and reductions made in the ARB protest hearing process during the next several months could cause a further reduction in value. Also, if fewer protests are filed, your value could possibly be higher.

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

Given these limitations, the estimated 2024 taxable value for the taxing unit identified above is:

**\$657,193,650,233**

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

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

Sincerely,

Roland Altinger  
Chief Appraiser

# Harris County 2024 Certified Estimate of Taxable Value



Major Property Category	2023 Taxable Value	Percent Change	Projected 2024 Taxable Value
Residential & Rural Improved	277,157,810,827	4.14%	288,618,979,199
Apartments	73,908,730,760	-6.50%	69,107,238,241
Commercial	154,319,778,575	1.66%	156,881,178,260
Vacant Land	16,573,857,167	-7.26%	15,371,390,516
Industrial	39,833,215,783	-3.07%	38,610,575,058
Utility	7,952,012,043	4.27%	8,291,483,437
Commercial Personal	37,424,840,274	3.37%	38,687,067,862
Industrial Personal	39,798,498,811	2.81%	40,914,926,300
All Other Property	910,899,557	-21.97%	710,811,360

<b>Projected 2024 Taxable Value</b>	<b>647,879,643,797</b>	<b>1.44%</b>	<b>657,193,650,233</b>
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## Projected 2024 Taxable Value Range

<b>Accuracy +/- 5%</b>	<b>624,333,967,721</b>	<b>To</b>	<b>690,053,332,744</b>
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Report Date: April 30, 2024  
2023 Roll Date: April 5, 2024



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Tax Rates \*, FY 1969-70 to Current

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

ACTUAL											
Tax Year	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	
Fiscal Year	1960-61	1961-62	1962-63	1963-64	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70	
Equalization Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.01
Debt Service Rate	-	-	-	-	-	-	-	-	-	-	-
<b>Total Tax Rate:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.01</b>

ACTUAL											
Tax Year	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	
Fiscal Year	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	
Equalization Rate	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	0.01
Debt Service Rate	-	-	-	-	-	-	-	-	-	-	-
<b>Total Tax Rate:</b>	<b>\$ 0.01</b>	<b>\$ 0.01</b>	<b>\$ 0.01</b>	<b>\$ 0.01</b>	<b>\$ 0.01</b>	<b>\$ 0.01</b>	<b>\$ 0.01</b>	<b>\$ 0.01</b>	<b>\$ 0.01</b>	<b>\$ 0.01</b>	<b>0.01</b>

ACTUAL											
Tax Year	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	
Fiscal Year	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	
Equalization Rate	\$ 0.01	\$ 0.00450	\$ 0.00420	\$ 0.00420	\$ 0.00300	\$ 0.00300	\$ 0.00310	\$ 0.00310	\$ 0.00329	\$ 0.00353	
Debt Service Rate	-	-	-	-	-	-	-	-	0.00033	0.00031	
<b>Total Tax Rate:</b>	<b>\$ 0.01</b>	<b>\$ 0.0045</b>	<b>\$ 0.0042</b>	<b>\$ 0.0042</b>	<b>\$ 0.0030</b>	<b>\$ 0.00300</b>	<b>\$ 0.00310</b>	<b>\$ 0.00310</b>	<b>\$ 0.00362</b>	<b>\$ 0.00384</b>	

ACTUAL											
Tax Year	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	
Fiscal Year	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	
Equalization Rate	\$ 0.00355	\$ 0.00367	\$ 0.00390	\$ 0.00428	\$ 0.00466	\$ 0.00513	\$ 0.00562	\$ 0.00611	\$ 0.00611	\$ 0.00629	
Debt Service Rate	0.00029	0.00028	0.00026	-	-	-	-	-	-	-	
<b>Total Tax Rate:</b>	<b>\$ 0.00384</b>	<b>\$ 0.00395</b>	<b>\$ 0.00416</b>	<b>\$ 0.00428</b>	<b>\$ 0.00466</b>	<b>\$ 0.00513</b>	<b>\$ 0.00562</b>	<b>\$ 0.00611</b>	<b>\$ 0.00611</b>	<b>\$ 0.00629</b>	

ACTUAL											
Tax Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	
Fiscal Year	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-2010	
Equalization Rate	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	0.005853	\$ 0.00584	\$ 0.00605	
Debt Service Rate	-	-	-	-	-	-	-	-	-	-	
<b>Total Tax Rate:</b>	<b>\$ 0.00629</b>	<b>\$ 0.00629</b>	<b>\$ 0.00629</b>	<b>\$ 0.00629</b>	<b>\$ 0.00629</b>	<b>\$ 0.00629</b>	<b>\$ 0.00629</b>	<b>0.005853</b>	<b>\$ 0.00584</b>	<b>\$ 0.00605</b>	

ACTUAL											
Tax Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	
Equalization Rate	\$ 0.006581	\$ 0.006581	\$ 0.006617	\$ 0.006358	\$ 0.005999	\$ 0.005422	\$ 0.005200	\$ 0.005195	\$ 0.005190	\$ 0.005000	
Debt Service Rate	-	-	-	-	-	-	-	-	-	-	
<b>Total Tax Rate:</b>	<b>\$ 0.0065810</b>	<b>\$ 0.0065810</b>	<b>\$ 0.006617</b>	<b>\$ 0.006358</b>	<b>\$ 0.005999</b>	<b>\$ 0.005422</b>	<b>\$ 0.005200</b>	<b>\$ 0.005195</b>	<b>\$ 0.005190</b>	<b>\$ 0.005000</b>	

ACTUAL											
Tax Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
Fiscal Year	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	
Equalization Rate	\$ 0.004993	\$ 0.004990	\$ 0.004900	\$ 0.004800	\$ 0.004780	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service Rate	-	-	-	-	-	-	-	-	-	-	
<b>Total Tax Rate:</b>	<b>\$ 0.0049930</b>	<b>\$ 0.0049900</b>	<b>\$ 0.004900</b>	<b>\$ 0.004800</b>	<b>\$ 0.004780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**HARRIS COUNTY DEPARTMENT OF EDUCATION  
 FEDERAL & STATE - INDIRECT COST ESTIMATES  
 PROPOSED FY25 BUDGET**

Account	Division	Federal and Local Grants	FY 2023-24	FY 2024-25
<b><u>LOCAL:</u></b>				
57990000	CES	DCF - Educator Prep & Planning	\$ 1,100	\$ -
57990003	HS	Hogg Foundation	727	727
		<b>Total Local</b>	<b>1,827</b>	<b>727</b>
<b><u>FEDERAL:</u></b>				
59990001	AE	Adult Ed Regular - TWC (HGAC in FY24)	201,000	300,000
59990008	AE	Employer Engagement	8,000	-
59990008	AE	Family Math and Literacy	2,800	-
59990006/0007	HS	Head Start	1,307,500	1,695,236
59990106/0107	HS	Early Head Start	72,320	650,296
59990021	HS	Head Start Covid 19	-	-
59990031	HS	Head Start - Disaster Assistance	-	-
59990044	CSSS	Stop School Violence	-	-
	CASE	TCEQ - Engaging Communities	3,828	-
59990037	CASE	Case Cycle 11	10,500	10,700
59990023	CASE	Case Cycle 12	8,150	20,000
		<b>Total Federal</b>	<b>1,614,098</b>	<b>2,676,232</b>
<b>Total Indirect Costs Budgeted:</b>			<b>\$ 1,615,925</b>	<b>\$ 2,676,959</b>

## **SPECIAL REVENUE FUNDS**

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Special Revenue Funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal financial assistance often is accounted for in a Special Revenue Fund. In most Special Revenue Funds, unused balances are recorded as deferred revenue and carried forward to the succeeding fiscal year, provided the amount carried forward is within the limits established by the grantor. In some cases, the unused balances are returned to the grantor at the close of specified project periods. The 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

#### **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 Construction Grant
- USDA Child & Adult Food Program
- TWC Funds

**Harris County Department of Education**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds**  
**For the Fiscal Year August 31, 2025**

	Governmental Funds				Proprietary Funds		
	General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Funds	Total
<b>EST. REVENUES &amp; OTHER Sources</b>							
<b>Revenues</b>							
Customer Fees & Charges	\$ 29,377,667	\$ -	\$ -	\$ -	\$ -	\$ 8,183,177	\$ 37,560,844
Property Tax Rev-Current	32,084,041	-	-	-	-	-	32,084,041
Property Tax Rev-Delinquent & P&I	100,000	-	-	-	-	-	100,000
Investment Earnings-HCDE	1,184,370	-	-	-	-	-	1,184,370
Other Local Revenues	122,000	-	-	-	-	-	122,000
Local Grants	-	8,479,061	-	-	-	-	8,479,061
<b>Total Local Revenues:</b>	<b>62,868,078</b>	<b>8,479,061</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,183,177</b>	<b>79,530,316</b>
Facility Support Services	-	-	-	-	6,830,194	-	6,830,194
Workers Compensation	-	-	-	-	475,000	-	475,000
<b>Total Inter-Departmental Revenues:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,305,194</b>	<b>-</b>	<b>7,305,194</b>
State TEA Supplemental Compensation	169,950	-	-	-	-	-	169,950
State TEA Employee Portion Health Ins	345,050	-	-	-	-	-	345,050
State TRS On Behalf Payments	3,400,000	-	-	-	-	-	3,400,000
State Grants	-	-	-	-	-	-	-
<b>Total State Revenues:</b>	<b>3,915,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,915,000</b>
Federal Grants	-	34,686,953	-	-	-	-	34,686,953
Indirect Cost - Federal Grants	2,676,232	-	-	-	-	-	2,676,232
<b>Total Federal Revenues:</b>	<b>2,676,232</b>	<b>34,686,953</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,363,185</b>
<b>Total Revenues:</b>	<b>69,459,310</b>	<b>43,166,014</b>	<b>-</b>	<b>-</b>	<b>7,305,194</b>	<b>8,183,177</b>	<b>128,113,695</b>
<b>Other Financing Sources</b>							
Transfers In-							
Fund 711 - Choice Partners	5,183,961	-	-	-	-	-	5,183,961
Fund 697- Capital Projects	100,000	-	-	-	-	-	100,000
Fund 288 - CASE After School Partnership	-	550,787	-	-	-	-	550,787
Fund 205 - Head Start	-	400,000	-	-	-	-	400,000
Fund 498 - Star Re-Imagine	-	-	-	-	-	-	-
Fund 599 - Debt Service Payment (PFC)	-	-	3,718,469	-	-	-	3,718,469
Fund 599 - Debt Service Payment (QZAB)	-	-	-	-	-	-	-
Total Transfers In	5,283,961	950,787	3,718,469	-	-	-	9,953,217
Bond Issuance-Fund 697 Capital Project	-	-	-	-	-	-	-
<b>Total Other Sources:</b>	<b>5,283,961</b>	<b>950,787</b>	<b>3,718,469</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,953,217</b>
<b>Total Revenues &amp; Other Sources:</b>	<b>74,743,271</b>	<b>44,116,801</b>	<b>3,718,469</b>	<b>-</b>	<b>7,305,194</b>	<b>8,183,177</b>	<b>138,066,912</b>
<b>EXPENDITURES &amp; OTHER USES</b>							
<b>Expenditures</b>							
Board of Trustees	188,275	-	-	-	-	-	188,275
Superintendent's Office	780,311	-	-	-	-	-	780,311
<b>Assistant Supt Education &amp; Enrichment</b>	<b>346,909</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>346,909</b>
Center for Safe & Secure Schools	1,133,623	-	-	-	-	-	1,133,623
Adult Ed. (Local & Grant)	613,114	5,229,808	-	-	-	-	5,842,922
Center for Grant Development	648,376	-	-	-	-	-	648,376
Research & Evaluation	685,371	-	-	-	-	-	685,371
Center For Educator Success	2,709,120	-	-	-	-	-	2,709,120

Harris County Department of Education  
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds  
For the Fiscal Year August 31, 2025

Governmental Funds				Proprietary Funds		
General Funds	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Funds	Total
348,199	210,100	-	-	-	-	558,299
200,000	-	-	-	-	-	200,000
143,185		-	-	-	-	143,185
925,470	9,702,057	-	-	-	-	10,627,527
2,205,909	-	-	-	-	-	2,205,909
8,482,079	-	-	-	-	-	8,482,079
200,000		-	-	-	-	200,000
3,400,000	-	-	-	-	-	3,400,000
345,050	-	-	-	-	-	345,050
871,990	-	-	-	-	-	871,990
-	-	-	-	475,000	-	475,000
-	-	3,691,361	-	-	-	3,691,361
241,020	-	-	-	-	-	241,020
4,574,049	-	-	-	-	-	4,574,049
-	-	-	-	-	-	-
774,743	-	-	-	-	-	774,743
1,441,566	-	-	-	-	-	1,441,566
1,416,967	-	-	-	-	-	1,416,967
377,238	-	-	-	-	-	377,238
15,474,846	7,500	-	-	-	-	15,482,346
8,000	-	-	-	-	-	8,000
-	28,967,336	-	-	-	-	28,967,336
997,430	-	-	-	-	-	997,430
6,065,262	-	-	-	-	-	6,065,262
5,645,441	-	-	-	-	-	5,645,441
1,641,067	-	-	-	-	-	1,641,067
4,390,354	-	-	-	-	-	4,390,354
251,272	-	-	20,676,099	-	-	20,927,371
2,547,779	-	-	-	-	-	2,547,779
-	-	-	-	-	4,359,370	4,359,370
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,165,491	-	-	2,165,491
-	-	-	-	6,830,194	-	6,830,194
70,074,015	44,116,801	3,691,361	22,841,590	7,305,194	4,359,370	152,388,331
-	-	-	-	-	5,183,961	5,183,961
550,787	-	-	-	-	-	550,787
400,000	-	-	-	-	-	400,000
3,718,469	-	-	-	-	-	3,718,469
-	-	-	-	-	-	-
-	-	-	100,000	-	-	100,000
4,669,256	-	-	100,000	-	5,183,961	9,953,217
74,743,271	44,116,801	3,691,361	22,941,590	7,305,194	9,543,331	162,341,548
-	-	27,108	(22,941,590)	-	(1,360,154)	(24,274,636)
24,378,242	-	\$755,169	24,745,941	1,350,878	1,753,271	52,983,501
\$ 24,378,242	\$ -	\$ 782,277	\$ 1,804,351	\$ 1,350,878	\$ 393,117	\$ 28,708,865

**New Personnel Request  
Budget Planning FY2025**

**General Fund**

No.	Division	Pay Grade	Position	Budget Code	Account Code	FTE	Days	Salary	Benefits	Total
1.	Business Services	A-4	Compliance Officer	19954105099050	61190000	1.00	240	87,144	17,969	105,113
2.	Choice Partners	A-3	Contract Coordinator	71144107099089	61190000	1.00	240	71,429	15,697	87,126
3.	Choice Partners	A-4	Contract Manager II	71144107099089	61190000	1.00	240	87,144	17,969	105,113
4.	Information Technology	T-1	Help Desk Field Technician	19955309099090	61190000	1.00	240	54,854	13,299	68,153
5.	Procurement	S-5	Contract Specialist	19954195099950	61290000	1.00	240	49,766	12,564	62,330
6.	School-Based Therapy Services	P-3	OT/PT	19952111199111	61190000	1.20	180	97,377	19,784	117,161
7.	School-Based Therapy Services	S-7	COTA/PTA	19952111199111	61190000	2.10	180	107,057	25,006	132,063
<b>TOTAL</b>						<b>8.30</b>		<b>\$ 554,771</b>	<b>\$ 122,288</b>	<b>\$ 677,059</b>

**Reclassification/Position Change Request  
Budget Planning FY2025**

**General Fund**

No.	Division	Current Pay Grade	Current Position	Days	Proposed Pay Grade	Proposed Position	Days	No. of FTEs	Reclass Amt (Sal + Benefits)
1.	Business Services	S-5	Accounts Receivable Specialist	240	A-1	Junior Staff Accountant	240	1.00	172
2.	Business Services	S-5	Senior Grant Accounting Clerk	240	A-1	Junior Staff Accountant	240	1.00	172
3.	Choice Partners	S-4	Contract Billing Clerk	240	S-5	Contract Billing Specialist	240	1.00	6,585
4.	Choice Partners	S-3	Digital File Clerk	240	S-5	Contract Billing Specialist	240	1.00	11,204
5.	Information Technology	T-2	Help Desk Analyst II	240	T-3	Applications & Network Support Analyst	240	1.00	23,548
6.	Information Technology	T-3	Systems Engineer - Hybrid Cloud	240	T-4	IT Systems Engineer	240	1.00	6,758
7.	Information Technology	T-3	Infrastructure Analyst - Svr/Stor	240	T-4	IT Systems Engineer	240	1.00	6,758
8.	Information Technology	T-4	Information Security Officer	240	T-5	Information Security Officer	240	1.00	18,741
9.	Procurement	A-1	Buyer	240	A-3	Procurement Coordinator	240	1.00	23,954
10.	Schools	A-5	Compliance & Tech Support Officer	200	A-5	Compliance & Tech Support Officer	210	1.00	4,772
11.	Schools	P-2	Instructional Coach	200	P-2	Instructional Coach	210	1.00	4,355
<b>TOTAL</b>								<b>11.00</b>	<b>\$ 107,019</b>



**Harris County Department of Education**  
**Business Office**  
**Fiscal Year 2024-2025 Division Budget Presentations Schedule**



Time		Monday, May 6, 2024	Tuesday, May 7, 2024	Wednesday, May 8, 2024	Thursday, May 9, 2024	Friday, May 10, 2024
9:00 AM	9:15 AM					<b>Business - Supt</b>
9:15 AM	9:30 AM					
9:30 AM	9:45 AM					
9:45 AM	10:00 AM					
10:00 AM	10:15 AM					
10:15 AM	10:30 AM					
10:30 AM	10:45 AM		Assit. Supert. Academic			
10:45 AM	11:00 AM					
11:00 AM	11:15 AM		Choice			
11:15 AM	11:30 AM	Introduction				
11:30 AM	11:45 AM	Chief Comm Officer	Records Management			
11:45 AM	12:00 PM	Technology				
12:00 PM	12:15 PM		Assit. Supert. Education			
12:15 PM	12:30 PM	<b>(25) LUNCH - HR</b>				
12:30 PM	12:45 PM		<b>Lunch / Head Start (25)</b>	<b>Lunch</b>		
12:45 PM	1:00 PM	<b>HR</b>				
1:00 PM	1:15 PM		Adult Ed	Special Schools		
1:15 PM	1:30 PM	Communications		AB West		
1:30 PM	1:45 PM			AB East		
1:45 PM	2:00 PM	Client Engagement	Therapy			
2:00 PM	2:15 PM					
2:15 PM	2:30 PM	Chief of Staff & EFHC Comm Development	CES			
2:30 PM	2:45 PM			HP East		
2:45 PM	3:00 PM	<b>Break</b>	<b>Break</b>			
3:00 PM	3:15 PM	CASE	Research & Eval	Fortis Academy		
3:15 PM	3:30 PM					
3:30 PM	3:45 PM	Facilities Maintenance and Const.	Grants	Finance		
3:45 PM	4:00 PM					
Time		Monday, May 20, 2024	Tuesday, May 21, 2024	Wednesday, May 22, 2024	Thursday, May 23, 2024	Friday, May 24, 2024
9:00 AM	9:15 AM					
9:15 AM	9:30 AM					
9:30 AM	9:45 AM					
9:45 AM	10:00 AM					
10:00 AM	10:15 AM					
10:15 AM	10:30 AM					
10:30 AM	10:45 AM					
10:45 AM	11:00 AM					
11:00 AM	11:15 AM					
11:15 AM	11:30 AM					
11:30 AM	11:45 AM					
11:45 AM	12:00 PM					
12:00 PM	12:15 PM					
12:15 PM	12:30 PM					
12:30 PM	12:45 PM					
12:45 PM	1:00 PM					
1:00 PM	1:15 PM					
1:15 PM	1:30 PM					
1:30 PM	1:45 PM					
1:45 PM	2:00 PM			CSSS		
2:00 PM	2:15 PM					
2:15 PM	2:30 PM					
2:30 PM	2:45 PM					
2:45 PM	3:00 PM					
3:00 PM	3:15 PM					
3:15 PM	3:30 PM					
3:30 PM	3:45 PM					
3:45 PM	4:00 PM					



## Harris County Department of Education - Head Start Program Information

Actual year end numbers					
	HS & EHS/CCP Federal Revenues Received (grant) (includes USDA)	HS & EHS/CCP In-Kind Received	Indirect cost received By General Fund	Transfer out to Head Start	Net Amount
Fiscal year					
2009-2010	10,738,581	3,611,530	867,753		867,753
2010-2011	10,563,316	5,508,518	888,622	348,168	540,454
2011-2012	10,680,477	3,740,319	971,432	270,742	700,690
2012-2013	10,990,972	3,330,655	1,002,035	156,916	845,119
2013-2014	10,479,514	3,094,260	907,747	-	907,747
2014-2015 (1)	13,033,884	3,329,942	1,106,299	-	1,106,299
2015-2016 (1)	12,589,128	3,531,533	1,064,252	288,206	776,046
2016-2017 (1)	13,509,846	3,928,677	1,179,589	-	1,179,589
2017-2018	14,547,018	3,827,982	1,300,550	569,000	731,550
2018-2019	14,771,310	4,380,807	1,446,099	129,688	1,316,412
2019-2020	11,943,713	4,305,738	1,563,692	610,298	953,394
2019-2020 Covid	304,375	-	36,082	-	36,082
2020-2021	13,716,057	4,270,642	1,661,760	155,780	1,505,980
2020-2021 Covid	513,791		61,667		61,667
2021-2022	15,091,816	3,758,918	1,741,057	178,335	1,562,722
2022-2023	14,990,652	3,405,161	1,826,350	371,743	1,454,607
	<b>\$ 178,464,451</b>	<b>\$ 54,024,683</b>	<b>\$ 17,624,985</b>	<b>\$ 3,078,876</b>	<b>\$ 14,546,109</b>

(1) Early Head Start included beginning FY15

<b>2023-2024</b>	\$ 20,701,382	\$ 3,591,560	\$ 2,605,705	\$ 500,000	\$ 2,105,705
<b>BUDGET</b>					
posted on HCDE website (Note: this is an overlap of grant years)					

Based on Projected NOGA Grant 23-24					
	Funds 205 & 206 Head Start	Funds 205 & 206 Head Start	Funds 215 & 216 EHS/CCP	Funds 215 & 216 EHS/CCP	Total Grants
Budget Period	9/1/23 - 12/31/23	1/1/24 - 12/31/24	9/1/23 - 11/30/23	9/1/23 - 8/31/24	
Direct Costs	\$ 3,880,085	\$ 12,138,094	\$ 6,928	\$ 4,676,275	\$ 20,701,382
Indirect Costs	422,343	1,588,146	901	594,315	\$ 2,605,705
<b>Total Budget</b>	<b>\$ 4,302,428</b>	<b>\$ 13,726,240</b>	<b>\$ 7,829</b>	<b>\$ 5,270,590</b>	<b>\$ 23,307,087</b>
Note: Data for the grant includes netting out grant years for Calendar Year 2023					

Based on Projected NOGA Grant 24-25					
	Funds 205 & 206 Head Start	Funds 205 & 206 Head Start	Funds 215 & 216 EHS/CCP	Funds 215 & 216 EHS/CCP	Total Grants
Budget Period	9/1/24 - 12/31/24	1/1/25 - 12/31/25	9/1/24 - 11/30/24	9/1/24 - 8/31/25	
Direct Costs	\$ 3,854,000	\$ 12,623,618	\$ 450,000	\$ 4,816,563	\$ 21,744,181
Indirect Costs	501,020	1,767,306	58,500	674,319	\$ 3,001,145
<b>Total Budget</b>	<b>\$ 4,355,020</b>	<b>\$ 14,390,924</b>	<b>\$ 508,500</b>	<b>\$ 5,490,882</b>	<b>\$ 24,745,326</b>
Transfer-out to HS				500,000.00	
In-Kind				3,591,560.00	

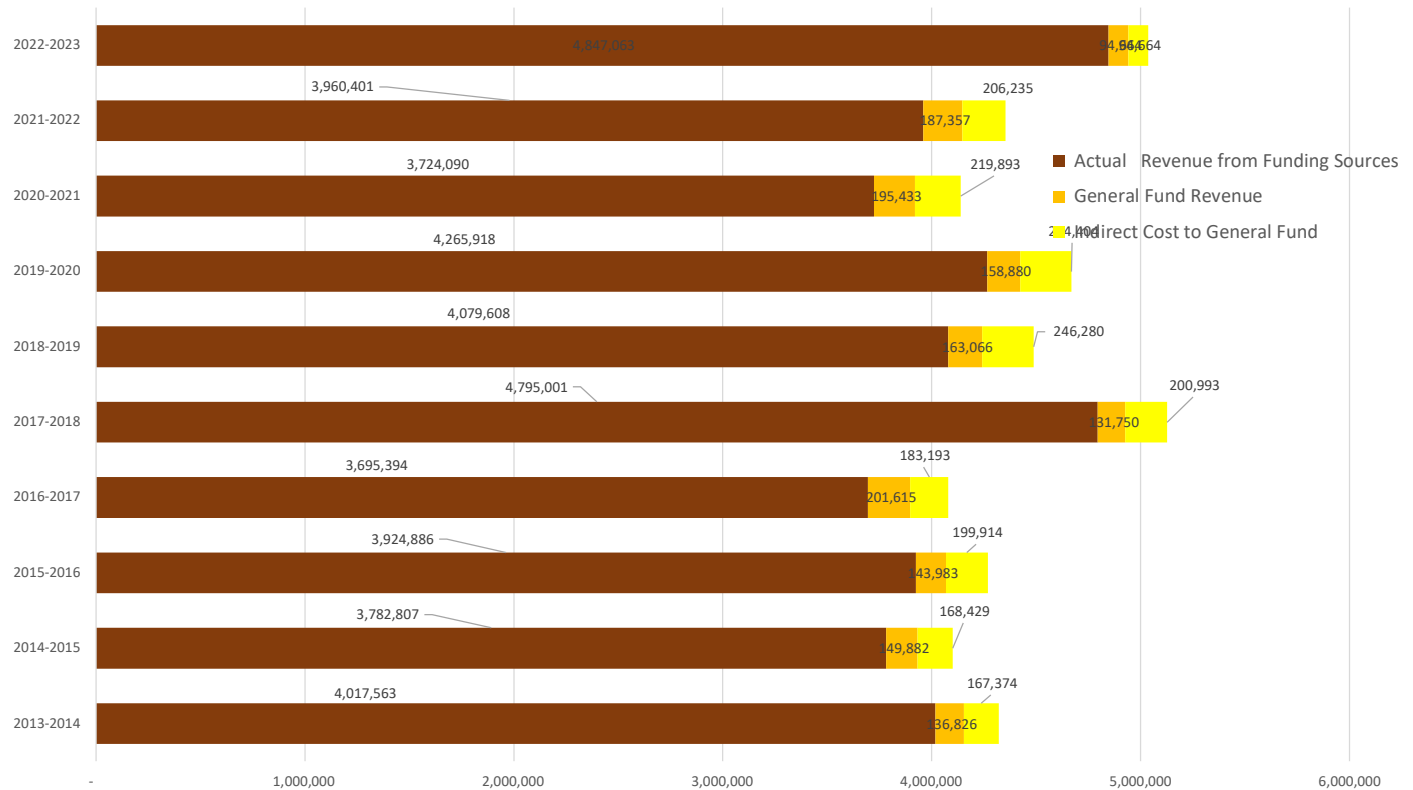
	FY 2023-2024		FY 2024-2025		
	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost	
Construction Funds					
Land Acquisition	\$ -	\$ -	\$ -	\$ -	Fy 24- 25 based on Projections
Construction	\$ 4,671,454	\$ -	\$ -	\$ -	

# Harris County Department of Education

## Adult Education Funding



Adult Education Funding  
Last Ten Fiscal Years

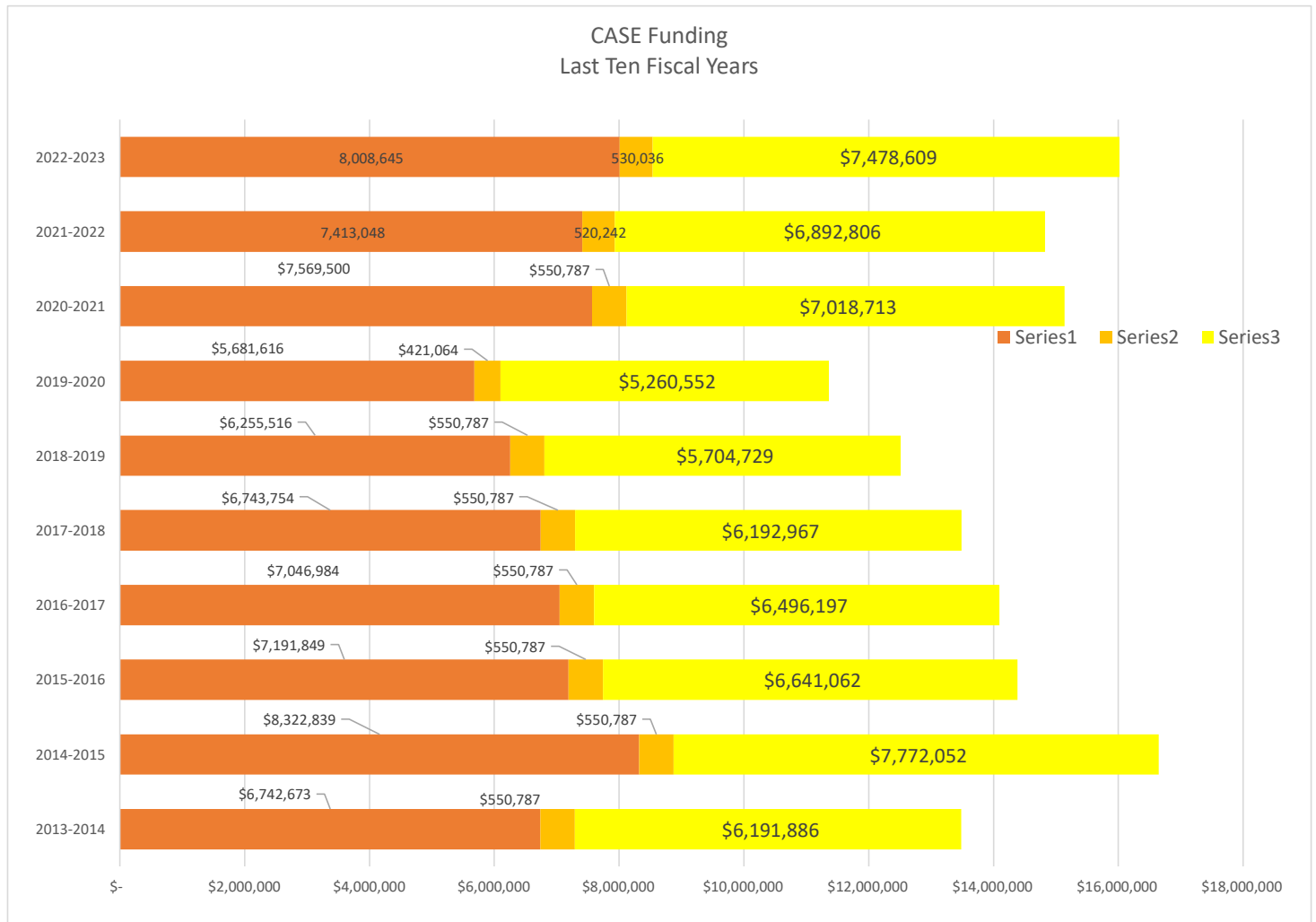


Fiscal Year	Actual Revenue	General Fund Revenue	Indirect Cost to General Fund	Actual Revenue from Funding Sources	Net amount (IC less GF)
2011-2012	4,357,565	134,897	180,232	4,357,565	45,335
2012-2013	4,483,960	138,947	219,430	4,483,960	80,483
2013-2014	4,017,563	136,826	167,374	4,017,563	30,548
2014-2015	3,782,807	149,882	168,429	3,782,807	18,547
2015-2016	3,924,886	143,983	199,914	3,924,886	55,931
2016-2017	3,695,394	201,615	183,193	3,695,394	(18,422)
2017-2018	4,795,001	131,750	200,993	4,795,001	69,243
2018-2019	4,079,608	163,066	246,280	4,079,608	83,214
2019-2020	4,265,918	158,880	244,404	4,265,918	85,524
2020-2021	3,724,090	195,433	219,893	3,724,090	24,460
2021-2022	3,960,401	187,357	206,235	3,960,401	18,878
2022-2023	4,847,063	94,664	278,227	4,847,063	183,563
	\$ 49,934,256	\$ 1,837,299	\$ 2,514,604	\$ 49,934,256	\$ 677,305

872,356.79  
187,356.79

Fiscal Year	Budgeted Revenue	Budgeted General Fund Revenue	Budgeted Indirect Cost to General Fund	Projected Revenue	Net amount (IC less GF)
2023-2024	4,169,143	529,546	211,800	4,169,143	(317,746)

# Harris County Department of Education CASE Funding



Fiscal Year	Actual Revenue	Transfer In - CASE	Actual Revenue from Funding Sources
2010-2011	7,923,875	550,787	7,373,088
2011-2012	8,607,164	550,787	8,056,377
2012-2013	8,011,273	550,787	7,460,486
2013-2014	6,742,673	550,787	6,191,886
2014-2015	8,322,839	550,787	7,772,052
2015-2016	7,191,849	550,787	6,641,062
2016-2017	7,046,984	550,787	6,496,197
2017-2018	6,743,754	550,787	6,192,967
2018-2019	6,255,516	550,787	5,704,729
2019-2020	5,681,616	421,064	5,260,552
2020-2021	7,569,500	550,787	7,018,713
2021-2022	7,413,048	520,242	6,892,806
2022-2023	8,008,645	530,036	7,478,609
	\$ 95,518,735	\$ 6,979,211	\$ 88,539,523

Fiscal Year	Budgeted Revenue	Transfer In - CASE	Projected Revenue
2023-2024	\$ 11,472,973	\$ 550,787	\$ 10,922,186

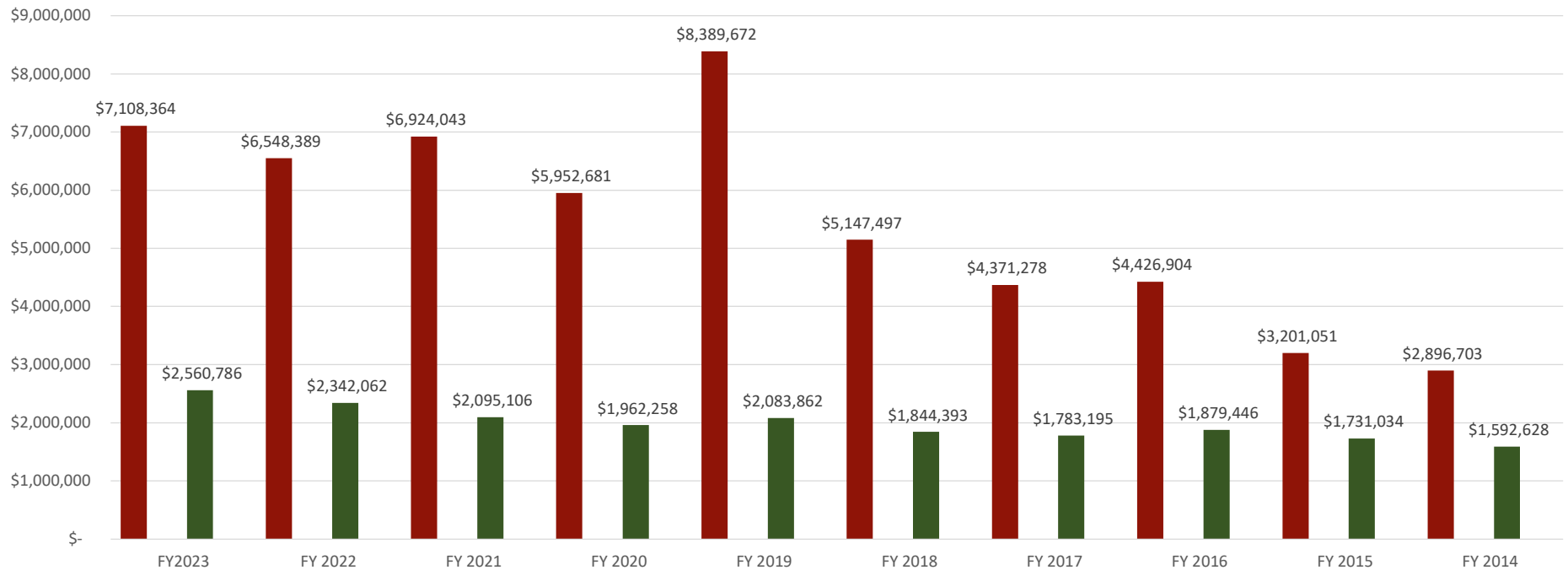


Harris County Department of Education  
Choice Partners - Operating Margin  
10 Year Analysis

	FY2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
Revenues	\$ 7,108,364	\$ 6,548,389	\$ 6,924,043	\$ 5,952,681	\$ 8,389,672	\$ 5,147,497	\$ 4,371,278	\$ 4,426,904	\$ 3,201,051	\$ 2,896,703
Expenditures	\$ 2,560,786	\$ 2,342,062	\$ 2,095,106	\$ 1,962,258	\$ 2,083,862	\$ 1,844,393	\$ 1,783,195	\$ 1,879,446	\$ 1,731,034	\$ 1,592,628
<b>Profit/Loss</b>	<b>4,547,578</b>	<b>4,206,327</b>	<b>4,828,938</b>	<b>3,990,423</b>	<b>6,305,811</b>	<b>3,303,104</b>	<b>2,588,083</b>	<b>2,547,458</b>	<b>1,470,017</b>	<b>1,304,075</b>
Operating Margin Ratio	64%	64%	70%	67%	75%	64%	59%	58%	46%	45%



CHOICE Partners-Operating Margin  
10 Year Analysis





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

	<u>FY 2023</u>	<u>FY 2022</u>	<u>FY 2021</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>
Revenues	\$ 2,551,850	\$ 2,573,689	\$ 3,453,905	\$ 2,878,346	\$ 4,662,941	\$ 2,902,819	\$ 2,012,429	\$ 2,117,318	\$ 1,576,917	\$ 1,530,889
Expenditures	1,795,542	1,594,652	1,640,364	1,558,117	1,618,141	1,402,596	1,368,996	1,483,292	1,345,055	1,203,330
<b>Profit/(Loss)</b>	<b>\$ 756,308</b>	<b>\$ 979,037</b>	<b>\$ 1,813,541</b>	<b>\$ 1,320,229</b>	<b>\$ 3,044,799</b>	<b>\$ 1,500,224</b>	<b>\$ 643,433</b>	<b>\$ 634,027</b>	<b>\$ 231,862</b>	<b>\$ 327,559</b>
Operating Margin Ratio	30%	38%	53%	46%	65%	52%	32%	30%	15%	21%

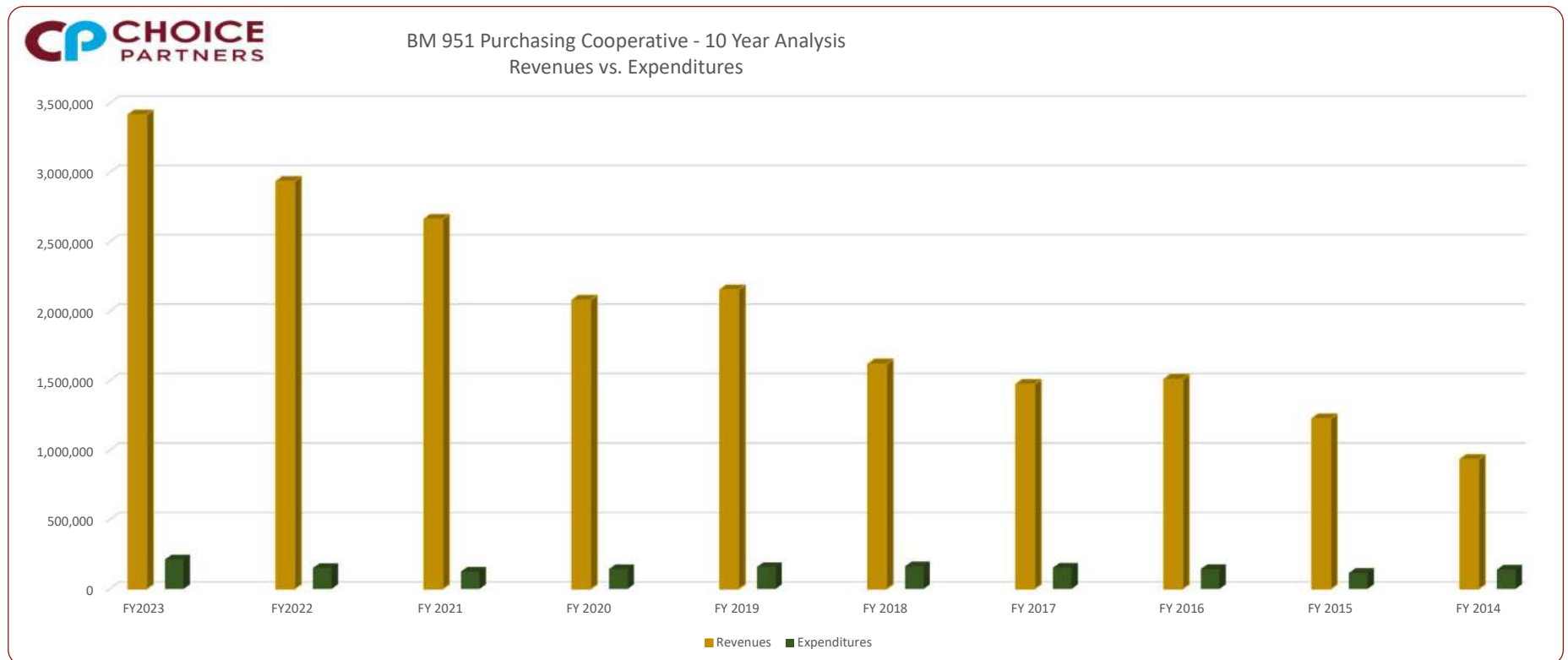






Harris County Department of Education  
Choice Partners - 10 Year Analysis  
Revenues vs. Expenditures  
BM 951 - Purchasing Cooperative

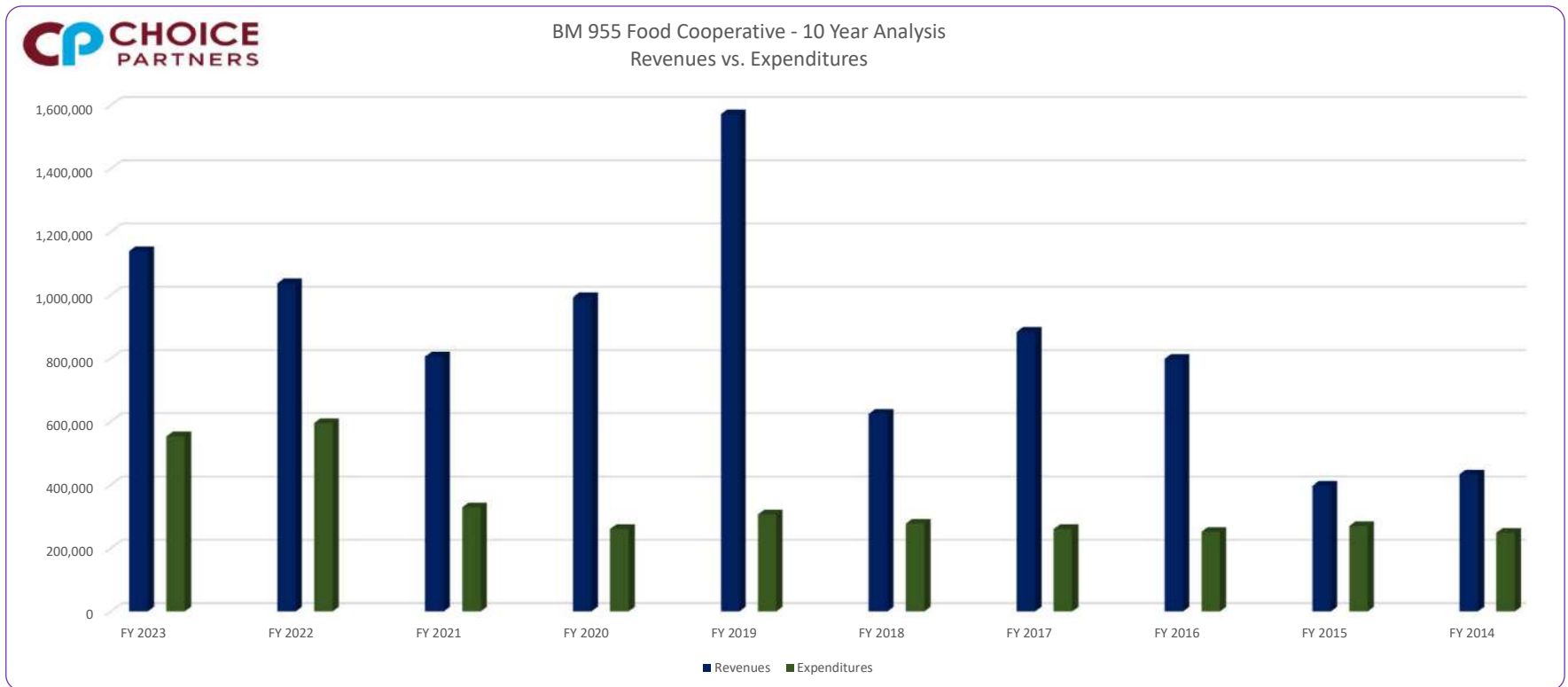
	FY2023	FY2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
Revenues	\$ 3,417,230	\$ 2,937,475	\$ 2,664,270	\$ 2,081,414	\$ 2,154,427	\$ 1,620,038	\$ 1,475,367	\$ 1,511,279	\$ 1,226,785	\$ 932,274
Expenditures	212,249	151,581	125,456	143,951	159,642	163,761	153,878	144,760	115,886	140,737
<b>Profit/Loss</b>	<b>\$ 3,204,981</b>	<b>\$ 2,785,894</b>	<b>\$ 2,538,813</b>	<b>\$ 1,937,463</b>	<b>\$ 1,994,785</b>	<b>\$ 1,456,277</b>	<b>\$ 1,321,489</b>	<b>\$ 1,366,519</b>	<b>\$ 1,110,899</b>	<b>\$ 791,537</b>
Operating Margin Ratio	94%	95%	95%	93%	93%	90%	90%	90%	91%	85%





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

	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
Revenues	\$ 1,139,284	\$ 1,037,225	\$ 805,869	\$ 992,920	\$ 1,572,304	\$ 624,639	\$ 883,482	\$ 798,306	\$ 397,349	\$ 433,540
Expenditures	552,995	595,829	329,285	260,189	306,078	278,036	260,321	251,394	270,093	248,561
<b>Profit/Loss</b>	<b>\$ 586,289</b>	<b>\$ 441,396</b>	<b>\$ 476,584</b>	<b>\$ 732,731</b>	<b>\$ 1,266,226</b>	<b>\$ 346,603</b>	<b>\$ 623,161</b>	<b>\$ 546,912</b>	<b>\$ 127,256</b>	<b>\$ 184,978</b>
Operating Margin Ratio	51%	43%	59%	74%	81%	55%	71%	69%	32%	43%





DIVISION SECTION

# Division Section



## DIVISION SECTION

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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 2018-2019, through fiscal year 2022-2023. For Fiscal year 2023-2024, the sixth column shows the amended budget as of March 31, 2024.

The final column includes the requested budget for fiscal year 2024-2025.

**Clarifying note:** In fiscal year 2022-2023, Center for Educator Success was created from all sub-divisions of The Teaching and Learning Center along with the division for Education Certification & Professional Advancement. Historical data (before fiscal year 2023) for the purpose of this presentation are compiled from each of the merged divisions' subledgers.

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

**Performance Ratio:**

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

**Sustainability ratio:**

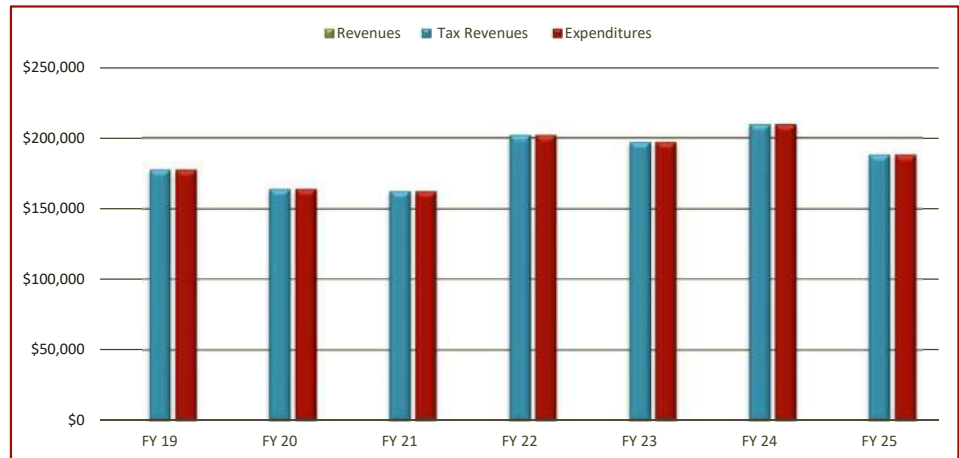
The sustainability ratio is calculated by dividing the total tax revenue by the total expenditures. This represents the percentage of the expenditures that is financed by taxes. The sustainability ratio applies to divisions that provide administrative support.



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Board of Trustees**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES</b>							
<b>REVENUES - Tax Revenues</b>							
5710 - Local Property Taxes	\$ 177,758	\$ 164,110	\$ 162,519	\$ 202,255	\$ 197,363	\$ 210,130	\$ 188,275
Total <b>REVENUES</b> :	177,758	164,110	162,519	202,255	197,363	210,130	188,275
	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
<b>EXPENDITURES before Facilities</b>							
6100 - Payroll Expenditures	47,875	55,992	48,429	62,815	63,612	69,422	70,922
6200 - Contracted Services	67,771	53,865	62,424	54,513	39,381	30,262	7,012
6300 - Supplies & Materials	17,805	19,223	6,998	6,307	6,372	13,788	21,588
6400 - Other Operating Costs	20,141	11,762	20,837	53,561	61,538	71,630	63,954
	153,592	140,842	138,688	177,196	170,903	185,102	163,476
<b>EXPENDITURES - Facilities</b>							
6487 - Facilities Support Charges	24,166	23,268	23,831	25,059	26,460	25,028	24,799
Total <b>EXPENDITURES</b> :	\$ 177,758	\$ 164,110	\$ 162,519	\$ 202,255	\$ 197,363	\$ 210,130	\$ 188,275
						\$ -	
<b>Sustainability Ratio</b>							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%





**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

Superintendent's Office

**REVENUES**

**REVENUES - Tax Revenues**

5710 - Local Property Taxes

Total **REVENUES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
\$ 513,513	\$ 558,928	\$ 622,805	\$ 656,637	\$ 688,993	\$ 734,108	\$ 780,311
513,513	558,928	622,805	656,637	688,993	734,108	780,311

**EXPENDITURES**

**EXPENDITURES before Facilities**

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

**EXPENDITURES - Facilities**

6487 - Facilities Support Charges

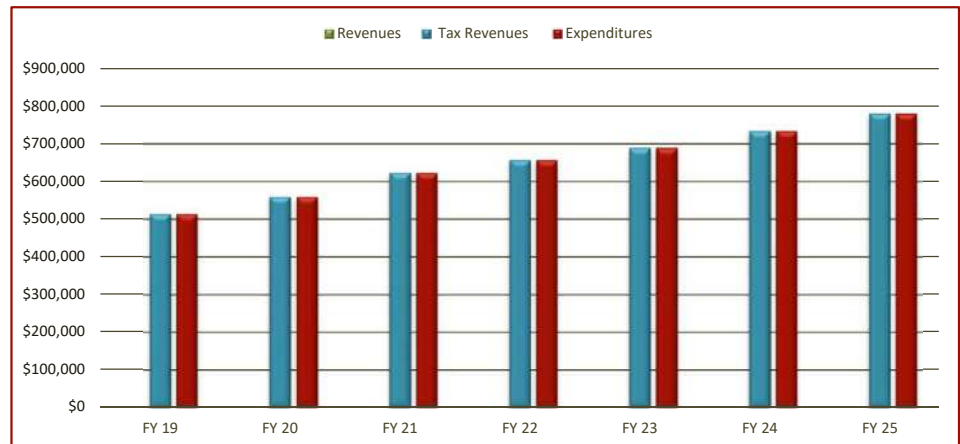
Total **EXPENDITURES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
423,843	480,961	540,009	570,932	612,635	619,729	665,701
53,798	47,043	58,780	44,238	25,094	49,257	49,257
7,290	8,793	3,974	4,550	5,892	11,970	11,970
21,282	15,102	8,246	24,513	32,275	40,764	28,355
506,213	551,899	611,009	644,233	675,896	721,720	755,283
7,300	7,029	11,796	12,404	13,097	12,388	25,028
\$ 513,513	\$ 558,928	\$ 622,805	\$ 656,637	\$ 688,993	\$ 734,108	\$ 780,311

**Sustainability Ratio**

Local Property Taxes / Expenditures

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



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

Assistant Superintendent Education & Enrichment

**REVENUES**

**REVENUES - Tax Revenues**

5710 - Local Property Taxes

Total **REVENUES:**

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
\$ 284,388	\$ 248,001	\$ 292,916	\$ 307,577	341,027	345,199	346,909
284,388	248,001	292,916	307,577	341,027	345,199	346,909

**EXPENDITURES**

**EXPENDITURES before Facilities**

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
250,906	221,681	268,423	273,833	308,045	310,823	312,416
1,965	724	1,580	2,135	2,054	2,134	2,134
4,049	6,604	6,824	6,032	3,274	4,122	5,252
21,423	13,171	10,127	19,308	21,035	21,859	20,761
278,343	242,180	286,954	301,308	334,408	338,938	340,563

**EXPENDITURES - Facilities**

6487 - Facilities Support Charges

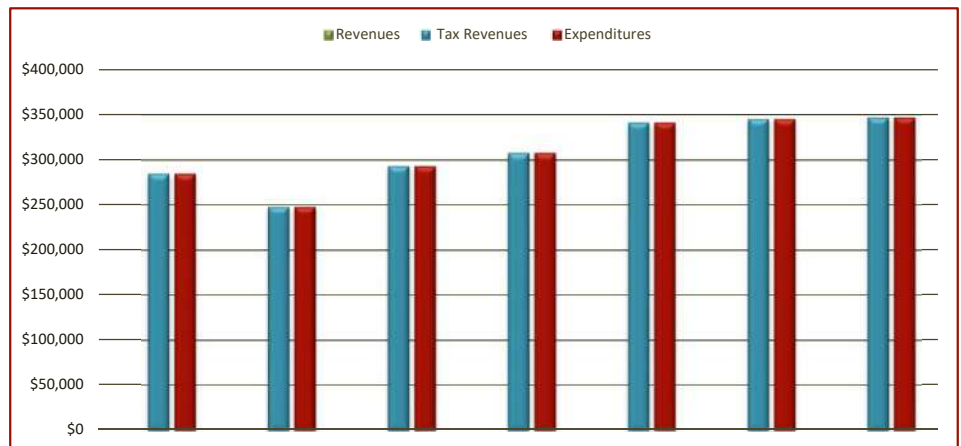
Total **EXPENDITURES:**

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
6,045	5,821	5,962	6,269	6,619	6,261	6,346
\$ 284,388	\$ 248,001	\$ 292,916	\$ 307,577	\$ 341,027	\$ 345,199	\$ 346,909

**Sustainability Ratio**

Local Property Taxes / Expenditures

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



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Adult Education-Local**

**REVENUES**

**REVENUES - Local, State, and Federal**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
5740 - Local Revenue-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5890 - State Rev-Shared Services	73,509	-	-	-	-	-	-
5990 - Federal Revenue - Indirect Costs	58,241	163,066	141,992	184,653	94,664	211,800	211,800
	131,750	163,066	141,992	184,653	94,664	211,800	211,800

**REVENUES - Tax Revenues**

5710 - Local Property Taxes	-	-	-	2,704	-	317,746	401,314
<b>Total REVENUES:</b>	131,750	163,066	141,992	187,357	94,664	529,546	613,114

**EXPENDITURES**

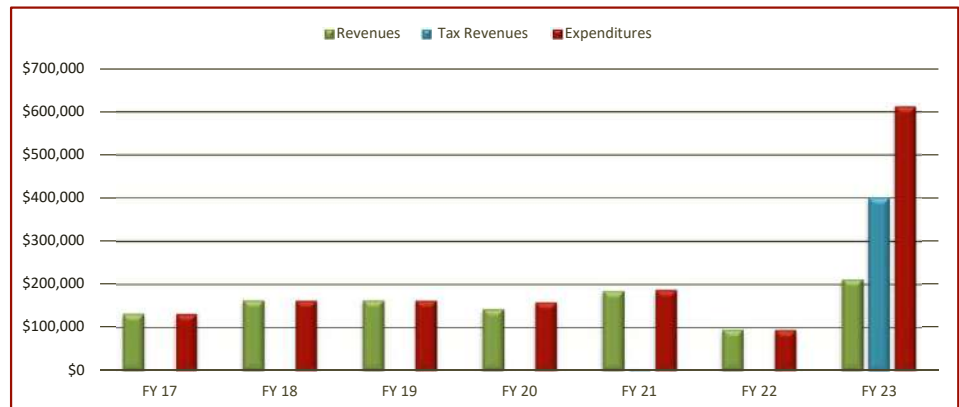
**EXPENDITURES before Facilities**

6100 - Payroll Expenditures	3,616	-	-	438	5,994	-	-
6200 - Contracted Services	1,500	4,454	9,993	5,338	2,723	754	1,054
6300 - Supplies & Materials	3,212	6,094	3,415	7,789	3,368	4,004	4,614
6400 - Other Operating Costs	5,282	8,717	7,009	24,670	22,393	21,942	97,769
	13,610	19,264	20,417	38,235	34,478	26,700	103,437

**EXPENDITURES - Facilities**

6487 - Facilities Support Charges	118,140	143,802	138,462	149,122	60,186	502,846	509,677
<b>Total EXPENDITURES:</b>	\$ 131,750	\$ 163,066	\$ 158,879	\$ 187,357	\$ 94,664	\$ 529,546	\$ 613,114

<b>Performance Ratio</b>	100%	100%	89%	99%	100%	40%	35%
Total Local, Federal, and State Revenues / Total Expenditures							



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

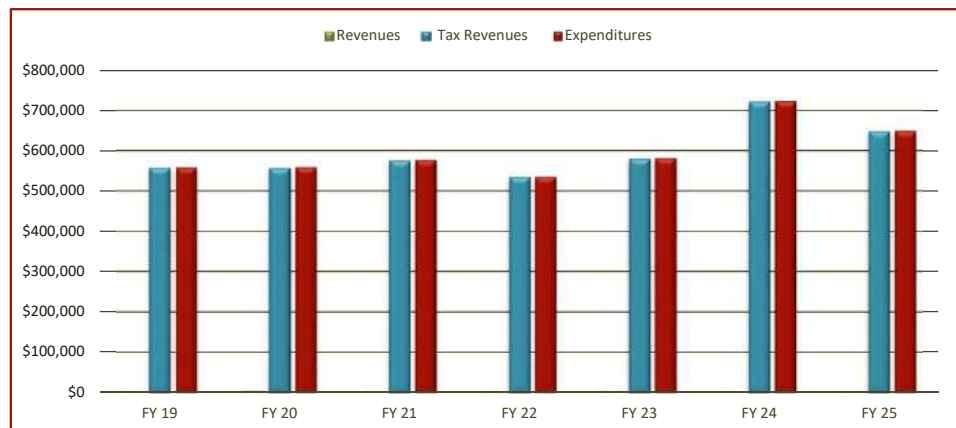
Center for Grant Development

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES</b>							
<b>REVENUES - Local, State, and Federal</b>							
5720 - Local Rev-Other Entities	\$ 865	\$ 2,495	\$ 1,515	\$ 120	\$ 1,305	\$ 900	\$ 1,000
	865	2,495	1,515	120	1,305	900	1,000
<b>REVENUES - Tax Revenues</b>							
5710 - Local Property Taxes	557,303	556,210	575,638	535,106	579,996	722,372	647,376
Total <b>REVENUES:</b>	558,168	558,705	577,153	535,226	581,301	723,272	648,376

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
<b>EXPENDITURES before Facilities</b>							
6100 - Payroll Expenditures	503,170	511,571	538,614	500,076	543,167	669,620	594,510
6200 - Contracted Services	2,430	2,475	2,679	4,092	6,617	11,617	11,200
6300 - Supplies & Materials	15,406	22,033	17,849	11,351	14,000	14,775	16,875
6400 - Other Operating Costs	9,667	11,548	7,344	8,218	5,386	15,785	14,160
	530,673	547,626	566,486	523,737	569,170	711,797	636,745
<b>EXPENDITURES - Facilities</b>							
6487 - Facilities Support Charges	27,495	11,079	10,667	11,489	12,131	11,475	11,631
Total <b>EXPENDITURES:</b>	\$ 558,168	\$ 558,705	\$ 577,153	\$ 535,226	\$ 581,301	\$ 723,272	\$ 648,376

**Sustainability Ratio**

Local Property Taxes / Total Expenditures	100%	100%	100%	100%	100%	100%	100%
---	------	------	------	------	------	------	------



# **HARRIS COUNTY DEPARTMENT OF EDUCATION** **Budget Trend Analysis for Fiscal Year 2024-2025**

## **Research & Evaluation**

### **REVENUES**

#### **REVENUES - Local, State, and Federal**

5720 - Local Rev-Schl Districts

2018-2019 Actual		2019-2020 Actual		2020-2021 Actual		2021-2022 Actual		2022-2023 Actual		2023-2024 Amended Budget		2024-2025 Proposed Budget	
\$	80,786	\$	91,499	\$	149,500	\$	79,500	\$	104,500	\$	79,500	\$	79,500
	80,786		91,499		149,500		79,500		104,500		79,500		79,500

#### **REVENUES - Tax Revenues**

5710 - Local Property Taxes

Total **REVENUES**:

479,371	514,230	433,476	463,103	446,503	522,715	605,871
560,157	605,729	582,976	542,603	551,003	602,215	685,371

### **EXPENDITURES**

#### **EXPENDITURES before Facilities**

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
508,065	559,560	537,520	490,170	492,920	527,831	610,843
423	242	422	1,479	4,331	2,100	2,000
22,534	27,605	31,781	26,396	29,962	44,389	44,064
21,657	11,121	5,878	16,806	15,602	20,150	20,614
552,679	598,529	575,601	534,851	542,815	594,470	677,521

#### **EXPENDITURES - Facilities**

6487 - Facilities Support Charges

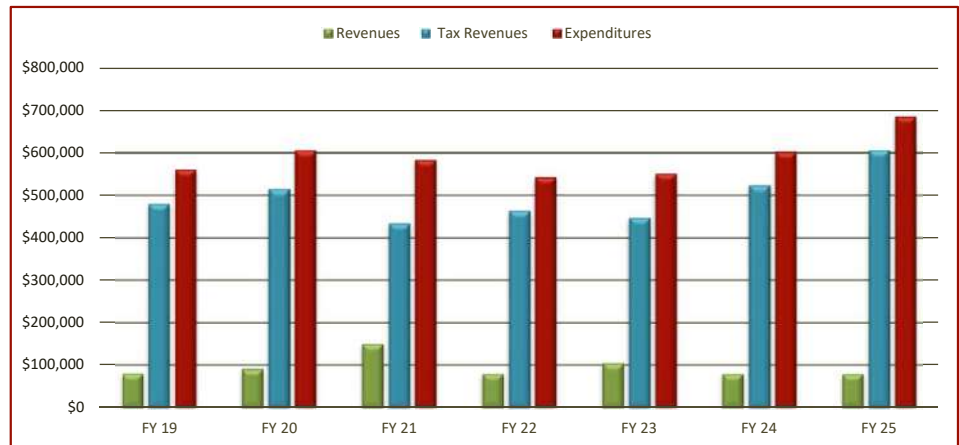
Total **EXPENDITURES**:

7,478	7,200	7,375	7,752	8,188	7,745	7,850
\$ 560,157	\$ 605,729	\$ 582,976	\$ 542,603	\$ 551,003	\$ 602,215	\$ 685,371

#### **Performance Ratio**

Total Local, Federal, and State Revenues / Total Expenditures

14% 15% 26% 15% 19% 13% 12%



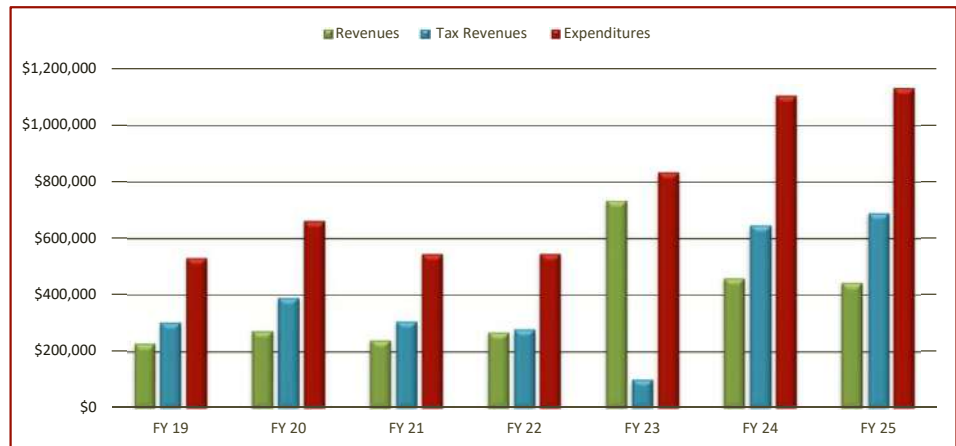
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Center Safe & Secure Schools**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES - Local, State, and Federal</b>							
5720 - Local Rev-Schl Districts	\$ 229,396	\$ 273,803	\$ 239,982	\$ 268,565	\$ 735,326	\$ 460,000	\$ 443,592
5740 - Local Revenue-Other	-	-	-	-	-	-	-
	229,396	273,803	239,982	268,565	735,326	460,000	443,592
<b>REVENUES - Tax Revenues</b>							
5710 - Local Property Taxes	302,502	389,396	306,628	278,794	100,249	646,363	690,031
<b>Total REVENUES:</b>	\$ 531,898	\$ 663,198	\$ 546,610	\$ 547,359	\$ 835,576	\$ 1,106,363	\$ 1,133,623

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
<b>EXPENDITURES before Facilities</b>							
6100 - Payroll Expenditures	399,760	390,003	363,307	359,766	581,721	826,147	853,032
6200 - Contracted Services	43,585	210,432	125,819	128,389	147,209	142,710	142,710
6300 - Supplies & Materials	30,326	18,032	15,063	5,669	28,948	50,690	50,690
6400 - Other Operating Costs	41,718	28,835	28,438	38,833	62,173	66,750	66,852
6600 - Capital Assets	-	-	-	-	-	-	-
	515,389	647,302	532,626	532,656	820,051	1,086,297	1,113,284
<b>EXPENDITURES - Facilities</b>							
6487 - Facilities Support Charges	16,509	15,896	13,984	14,704	15,525	20,066	20,339
<b>Total EXPENDITURES:</b>	\$ 531,898	\$ 663,198	\$ 546,610	\$ 547,359	\$ 835,576	\$ 1,106,363	\$ 1,133,623

<b>Performance Ratio</b>	43%	41%	44%	49%	88%	42%	39%
Total Local, Federal, and State Revenues / Total Expenditures							





# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2024-2025

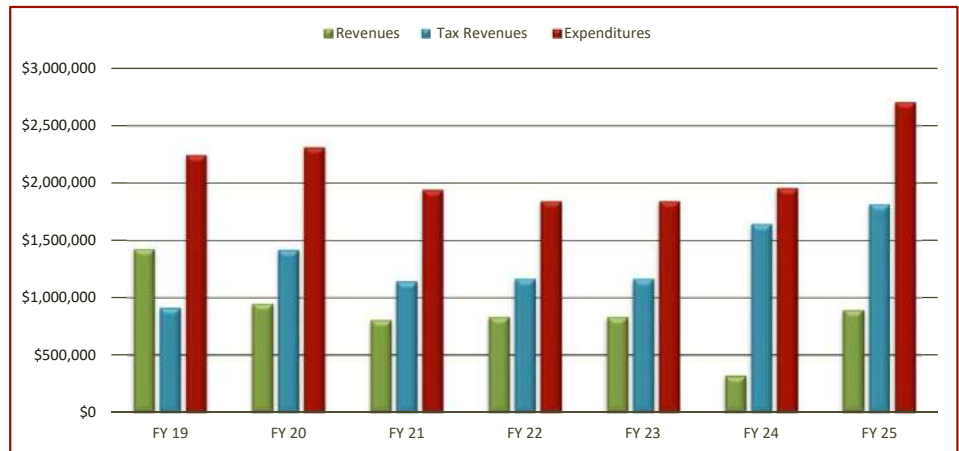
### Center for Educator Success

(Historical data compiled from TLC & ECA ledgers)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES</b>							
<b>REVENUES - Local, State, and Federal</b>							
5720 - Local Rev-Schl Districts	\$ 1,381,190	\$ 918,489	\$ 764,247	\$ 772,710	\$ 233,453	\$ 784,924	\$ 855,324
5730 - Local Rev-Other Entities	\$ 42,373	\$ 24,412	\$ 34,931	\$ 51,889	\$ 76,370	\$ 35,000	\$ 35,000
5740 - Local Revenue-Other	\$ 2,206	\$ 5,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
	1,425,769	948,401	804,178	829,599	314,823	819,924	890,324
<b>REVENUES - Tax Revenues</b>							
5710 - Local Property Taxes	912,868	1,418,953	1,143,530	1,167,001	1,643,963	\$ 1,932,251	1,818,796
Total REVENUES:	2,338,637	2,367,354	1,947,708	1,996,599	1,958,786	2,752,175	2,709,120

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
<b>EXPENDITURES before Facilities</b>							
6100 - Payroll Expenditures	\$ 1,488,834	\$ 1,683,446	\$ 1,479,502	\$ 1,411,898	1,491,377	-	1,850,963
6200 - Contracted Services	\$ 460,192	\$ 288,890	\$ 239,857	\$ 149,315	162,740	-	368,256
6300 - Supplies & Materials	\$ 100,723	\$ 95,242	\$ 97,077	\$ 106,678	66,968	-	164,902
6400 - Other Operating Costs	\$ 149,752	\$ 200,249	\$ 80,779	\$ 109,885	167,803	-	270,201
	2,199,500	2,267,826	1,897,214	1,777,776	1,888,888	-	2,654,322
<b>EXPENDITURES - Facilities</b>							
6487 - Facilities Support Charges	47,651	46,008	46,994	66,200	69,898	-	54,798
Total EXPENDITURES:	\$ 2,247,151	\$ 2,313,834	\$ 1,944,208	\$ 1,843,976	\$ 1,958,786	\$ -	\$ 2,709,120

<b>Performance Ratio</b>	63%	41%	41%	45%	16%	#DIV/0!	33%
Total Local, Federal, and State Revenues / Total Expenditures							



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

Chief of Staff

**REVENUES**

**REVENUES - Tax Revenues**

5710 - Local Property Taxes

Total **REVENUES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
\$ 239,430	\$ 269,039	\$ 273,568	\$ 273,568	\$ 318,001	\$ 328,763	\$ 348,199
239,430	269,039	273,568	273,568	318,001	328,763	348,199

**EXPENDITURES**

**EXPENDITURES before Facilities**

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

**EXPENDITURES - Facilities**

6487 - Facilities Support Charges

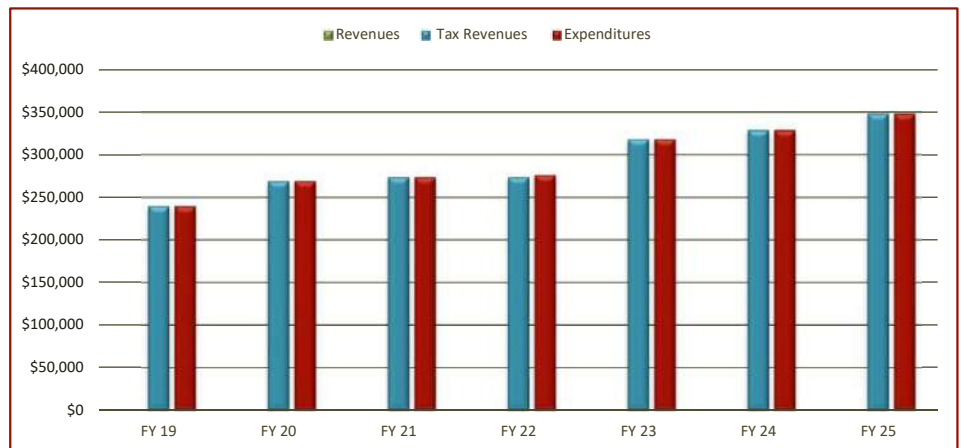
Total **EXPENDITURES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
223,555	250,734	263,066	268,364	304,243	317,969	319,581
10,778	457	915	915	702	270	220
1,296	7,912	1,289	729	2,219	445	1,020
1,055	5,209	3,747	1,257	5,662	5,184	19,698
236,684	264,312	269,017	271,265	312,826	323,868	340,519
2,746	4,727	4,551	4,901	5,175	4,895	7,680
\$ 239,430	\$ 269,039	\$ 273,568	\$ 276,166	\$ 318,001	\$ 328,763	\$ 348,199

**Sustainability Ratio**

Local Property Taxes / Expenditures

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



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Education Foundation**

**REVENUES**

**REVENUES - Tax Revenues**

5710 - Local Property Taxes

Total **REVENUES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
\$ -	\$ -	\$ -	\$ -	\$ 600,083	\$ 200,000	\$ 200,000
-	-	-	-	600,083	200,000	200,000

**EXPENDITURES**

**EXPENDITURES before Facilities**

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

**EXPENDITURES - Facilities**

6487 - Facilities Support Charges

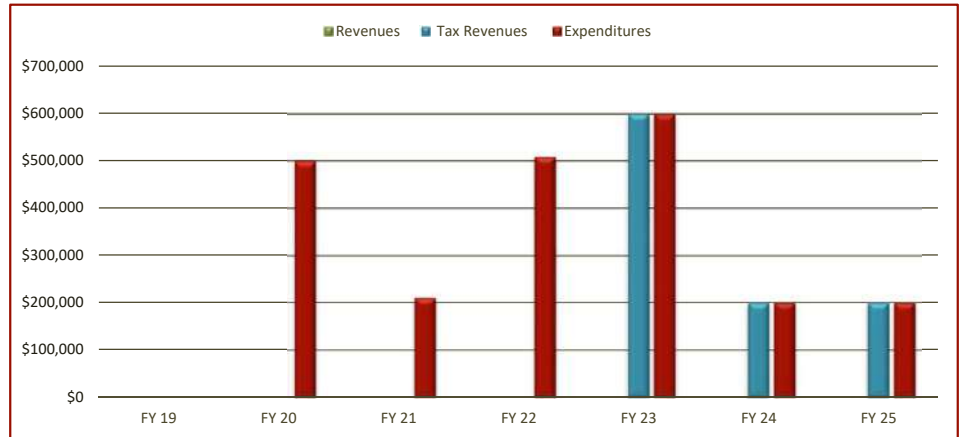
Total **EXPENDITURES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
-	-	-	-	-	-	-
-	-	8,772	407,074	450,083	50,000	-
-	500,600	200,000	101,300	150,000	150,000	-
-	-	1,772	-	-	-	200,000
-	500,600	210,544	508,374	600,083	200,000	200,000
-	-	-	-	-	-	-
\$ -	\$ 500,600	\$ 210,544	\$ 508,374	\$ 600,083	\$ 200,000	\$ 200,000

**Sustainability Ratio**

Local Property Taxes / Expenditures

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



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Community Development**

**REVENUES**

**REVENUES - Tax Revenues**

5710 - Local Property Taxes

Total **REVENUES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
\$ -	\$ -	\$ -	\$ -	\$ 113,732	\$ 149,292	\$ 143,185
-	-	-	-	113,732	149,292	143,185

**EXPENDITURES**

**EXPENDITURES before Facilities**

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

**EXPENDITURES - Facilities**

6487 - Facilities Support Charges

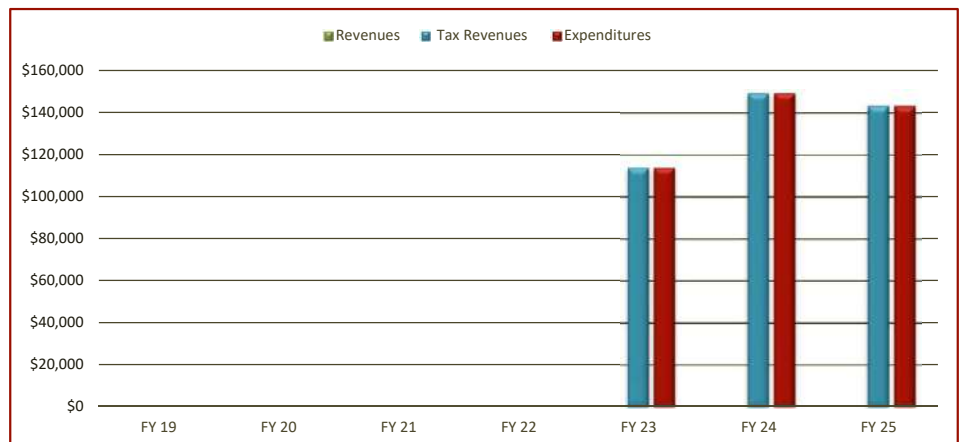
Total **EXPENDITURES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
-	-	-	-	107,957	132,691	120,111
-	-	-	-	500	-	-
-	-	-	-	1,542	1,500	1,500
-	-	-	-	3,734	13,500	18,516
-	-	-	-	113,732	147,691	140,127
-	-	-	-	-	1,601	3,058
-	-	-	-	113,732	149,292	143,185

**Sustainability Ratio**

Local Property Taxes / Expenditures

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



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2024-2025

CASE Local

### REVENUES

#### REVENUES - Local, State, and Federal

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
5720 - Local Rev-Schl Districts	\$ 8,685	\$ 89,994	\$ 87,566	\$ 83,400	\$ 79,327	\$ 83,500	\$ 78,500
5730 - Local Rev-Ecobot	-	-	7,182	160	934	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	80,261	85,500	80,500

#### REVENUES - Tax Revenues

5710 - Local Property Taxes	263,799	582,112	596,828	676,334	687,434	827,027	844,970
<b>Total REVENUES:</b>	<b>273,537</b>	<b>672,106</b>	<b>694,020</b>	<b>759,894</b>	<b>767,695</b>	<b>912,527</b>	<b>925,470</b>

### EXPENDITURES

#### EXPENDITURES before Facilities

6100 - Payroll Expenditures	214,479	255,726	316,116	303,691	376,681	342,524	353,001
6200 - Contracted Services	248,307	283,121	295,263	279,740	279,483	313,872	321,872
6300 - Supplies & Materials	51,484	53,516	41,140	37,407	4,836	29,168	19,668
6400 - Other Operating Costs	157,836	101,656	107,376	94,942	106,695	226,963	96,900
	672,106	694,020	759,895	715,780	767,695	912,527	791,441

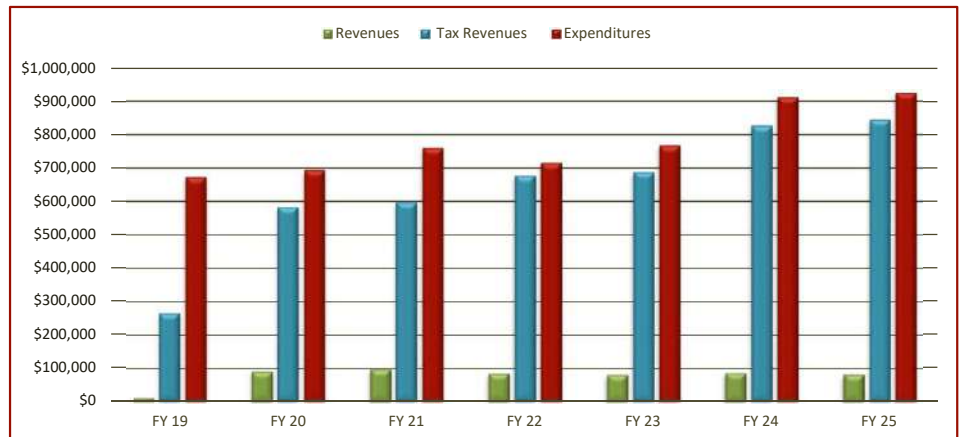
#### EXPENDITURES - Facilities

6487 - Facilities Support Charges	-	-	-	-	-	-	134,029
<b>Total EXPENDITURES:</b>	<b>\$ 672,106</b>	<b>\$ 694,020</b>	<b>\$ 759,895</b>	<b>\$ 715,780</b>	<b>\$ 767,695</b>	<b>\$ 912,527</b>	<b>\$ 925,470</b>

#### Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

1% 13% 13% 12% 10% 9% 9%



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Facilities Support Services**

**REVENUES**

**REVENUES - Local, State, and Federal**

5790 - Local Revenue

Total **REVENUES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
5,106,152	4,957,533	5,603,310	5,697,952	6,175,926	6,109,292	6,830,194
\$ 5,106,152	\$ 4,957,533	\$ 5,603,310	\$ 5,697,952	\$ 6,175,926	\$ 6,109,292	\$ 6,830,194

**EXPENDITURES**

**EXPENDITURES before Facilities**

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

6600 - Capital Assets

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
2,464,963	2,631,243	2,762,315	2,961,052	3,092,398	3,229,741	3,284,771
1,696,516	1,505,222	1,870,777	1,582,300	1,730,680	1,965,137	2,040,773
441,044	271,732	307,357	472,544	414,708	301,347	299,037
471,864	539,728	662,861	674,167	912,064	1,199,703	1,195,613
31,764	9,608	-	7,890	26,076	9,193	10,000
5,106,152	4,957,533	5,603,310	5,697,952	6,175,926	6,705,121	6,830,194

**EXPENDITURES - Facilities**

6487 - Facilities Support Charges

Total **EXPENDITURES**:

-	-	-	-	-	-	-
\$ 5,106,152	\$ 4,957,533	\$ 5,603,310	\$ 5,697,952	\$ 6,175,926	\$ 6,705,121	\$ 6,830,194

**Sustainability Ratio**

Local Revenue / Expenditures

100%

100%

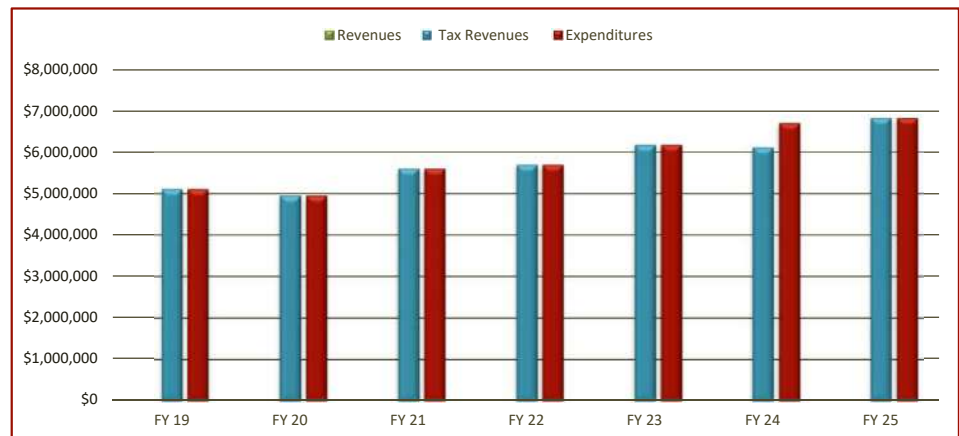
100%

100%

100%

91%

100%







## Harris County Department of Education Facility Charges FY2025

Floor	Division	Division Code	Square Footage	Cost per Square Footage	Yearly Square Footage Charges
6300: 1st Floor	<b>1st Floor Total Square Footage</b>		<b>19,350</b>		
	Business	050	3,941	\$ 8.54	\$ 33,649
	Human Resources	030	2,290	\$ 8.54	\$ 19,553
	Facilities Support	098	432	\$ 8.54	\$ 3,689
	Technology 1st Floor Server Room	090	612	\$ 8.54	\$ 5,225
	Conference Rooms	098	2,880	\$ 8.54	\$ 24,590
	Storage (Facilities)	098	240	\$ 8.54	\$ 2,049
	Common (Lobby, Breakroom, RR, Garage Lobby, Corridors)	098	8,955	\$ 8.54	\$ 76,460
6300: 2nd Floor	<b>2nd Floor Total Square Footage</b>		<b>17,046</b>		
	Chief Communication Officer	093	368	\$ 8.54	\$ 3,142
	Communications	925	2,375	\$ 8.54	\$ 20,278
	Purchasing	950	2,540	\$ 8.54	\$ 21,687
	Technology 2nd Floor only	090	5,384	\$ 8.54	\$ 45,970
	Chief of Staff	094	320	\$ 8.54	\$ 2,732
	Storage (Facilities)	098	264	\$ 8.54	\$ 2,254
	Common (Lobby, Breakroom, RR, Corridors)	098	5,795	\$ 8.54	\$ 49,479
6300: 3rd Floor	<b>3rd Floor Total Square Footage</b>		<b>16,570</b>		
	Center for Education and Success	301	4,450	\$ 8.54	\$ 37,995
	Head Start	901	5,720	\$ 8.54	\$ 48,839
	Meeting Rooms	098	610	\$ 8.54	\$ 5,208
	Storage (Facilities)	098	30	\$ 8.54	\$ 256
	Privacy Area (Human Resource)	030	110	\$ 8.54	\$ 939
	Common (Lobby, Breakroom, RR, Corridors)	098	5,650	\$ 8.54	\$ 48,241
6300: 4th Floor	<b>4th Floor Total Square Footage</b>		<b>16,569</b>		
	Asst Supt Academic Support	011	583	\$ 8.54	\$ 4,978
	Asst Supt Education & Enrichment	012	747	\$ 8.54	\$ 6,378
	Schools Division	501	990	\$ 8.54	\$ 8,453
	Head Start 4th Floor	901	2,200	\$ 8.54	\$ 18,784
	Superintendent's Office	001	902	\$ 8.54	\$ 7,701
	Center for Grants Development	923	1,369	\$ 8.54	\$ 11,689
	Board Room	010	2,416	\$ 8.54	\$ 20,628
	Board Secretary (Board Of Trustees)	010	90	\$ 8.54	\$ 768
	Board Conference Room	921	360	\$ 8.54	\$ 3,074
	Control Room (Communications)	925	132	\$ 8.54	\$ 1,127
	Chief Of Staff	094	584	\$ 8.54	\$ 4,986
	Superintendent Conference Room	010	413	\$ 8.54	\$ 3,526
	Storage (Facilities)	098	68	\$ 8.54	\$ 581
	Common (Lobby, Breakroom, RR, Corridors)	098	5,715	\$ 8.54	\$ 48,796
<b>Total Common Space (all floors)</b>			<b>26,115</b>		
<b>TOTAL 6300 Irvington</b>			<b>69,535</b>		<b>\$ 593,705</b>
NPO: 1st Floor	Records Management (Warehouse)	954	123,200	\$ 6.00	\$ 739,200
	Records Management (Office)	954	3,200	\$ 8.54	\$ 27,322
	CASE	922	7,840	\$ 8.54	\$ 66,940
	Conference Rooms	098	7,200	\$ 8.54	\$ 61,475
	Facilities Support (Warehouse)	098	22,500	\$ 8.54	\$ 192,110
	Facilities Support (Office)	098	400	\$ 8.54	\$ 3,415
NPO:	Adult Ed	201	7,192	\$ 8.54	\$ 61,407
	Superintendent's Office/Human Resource Satellite	001	576	\$ 8.54	\$ 4,918
	Facilities Support (JP: Office, Conference, Storage)	083	5,332	\$ 8.54	\$ 45,526
	Facilities Support (Rich, Laura, Javier)	098	2,351	\$ 8.54	\$ 20,073
	Facilities- Construction	086	608	\$ 8.54	\$ 5,191
	Choice Partners	711	8,153	\$ 8.54	\$ 69,612
	Center for Safe Schools	005	2,394	\$ 8.54	\$ 20,441
	Client Engagement	092	881	\$ 8.54	\$ 7,522
	Therapy Services	111	8,160	\$ 8.54	\$ 69,672
	CASE	922	7,936	\$ 8.54	\$ 67,759
	Research & Evaluation	924	924	\$ 8.54	\$ 7,889
	Technology (Help Desk)	098	192	\$ 8.54	\$ 1,639
	Vacant 2nd Floor	098	36,828	\$ 8.54	\$ 627,155
	Common (All floors)	098	126,733	\$ 8.54	\$ 1,082,075
<b>Total Occupied SF</b>			<b>245,867</b>		<b>\$ 3,181,342</b>
<b>Total NPO</b>			<b>372,600</b>		
	New Adult Ed Center	201	52,800	\$ 8.54	\$ 450,818
	Fortis Academy	800	20,057	\$ 8.54	\$ 171,251
	Highpoint East High School	970	27,280	\$ 8.54	\$ 232,923
	Highpoint East Middle School	970	18,000	\$ 8.54	\$ 153,688
	New Highpoint East Middle School	970	21,212	\$ 8.54	\$ 181,113
	ABS East (3,567 common)	131	39,850	\$ 8.54	\$ 340,248
	New ABS East	131	43,000	\$ 8.54	\$ 367,144
	ABS West (1,596 common)	098	21,251	\$ 8.54	\$ 181,446
	New ABS West	132	47,970	\$ 8.54	\$ 409,579
	600 Crosstimbers Records	098	18,000	\$ 8.54	\$ 153,688
	600 Crosstimbers Print Shop	098	16,500	\$ 8.54	\$ 140,881
	619 King St	098	-	\$ 8.54	\$ -
	6311 Irvington	098	8,400	\$ 8.54	\$ 71,721
	3813 Caplin St	098	16,500	\$ 8.54	\$ 140,881
	Science Lab (Reid St)	301	2,000	\$ 8.54	\$ 17,076
	709 Melbourne	901	5,000	\$ 8.54	\$ 42,691
	Coolwood Head Start			\$ 8.54	\$ -
	LaPorte Head Start			\$ 8.54	\$ -
<b>Total Other Buildings</b>			<b>357,820</b>		<b>\$ 3,055,147</b>
<b>TOTAL ALL BUILDINGS</b>			<b>799,955</b>		<b>\$ 6,830,194</b>
Facility Charges Budgeted FY25			6,830,194		
Total Square Feet			799,955		
Cost per Sq. Ft.			8.54		

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

Michelle Williams, Ph.D., Executive Director

Joe Carreon, Construction Director

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

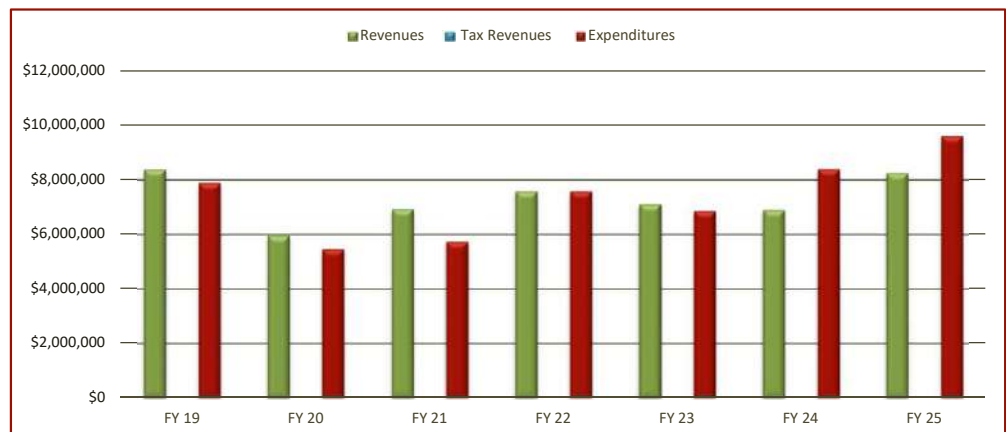
Choice Partners

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES</b>							
<b>REVENUES - Local, State, and Federal</b>							
5720 - Local Rev-Schl Districts	\$ 8,349,972	\$ 5,921,174	\$ 6,924,043	\$ 7,544,790	\$ 7,073,355	\$ 6,864,619	\$ 8,223,111
5740 - Local Revenue-Other	39,700	31,506		35,875	35,009	32,000	35,000
Total <b>REVENUES</b> :	8,389,672	5,952,680	6,924,043	7,580,665	7,108,364	6,896,619	8,258,111

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
<b>EXPENDITURES before Facilities</b>							
6100 - Payroll Expenditures	1,370,380	1,438,371	1,677,946	1,591,964	1,636,224	1,856,513	2,144,255
6200 - Contracted Services	367,292	264,157	505,190	382,624	500,644	712,097	931,050
6300 - Supplies & Materials	50,917	43,561	190,690	52,607	62,747	102,620	97,120
6400 - Other Operating Costs	229,291	135,423	359,220	455,169	291,519	1,159,810	1,192,613
6600 - Capital Assets	-	17,261	-	-	-	-	-
8900 - Other Uses	5,805,811	3,490,423	2,927,240	5,028,649	4,294,308	4,494,669	5,183,961
	7,823,691	5,389,196	5,660,286	7,511,013	6,785,441	8,325,709	9,548,999
<b>EXPENDITURES - Facilities</b>							
6487 - Facilities Support Charges	65,981	63,485	68,094	69,652	69,652	70,910	69,266
Total <b>EXPENDITURES</b> :	\$ 7,889,672	\$ 5,452,681	\$ 5,728,380	\$ 7,580,665	\$ 6,855,093	\$ 8,396,619	\$ 9,618,265

**Performance Ratio\*** 69% 59% 42% 66% 60% 65% 63%

\*Total Transfer to General Fund / Total Revenue



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Facility - Construction Services**

**REVENUES**

**REVENUES - Tax Revenues**

5710 - Local Property Taxes

Total **REVENUES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
\$ 224,436	\$ 166,604	\$ 163,761	\$ 164,603	\$ 209,839	\$ 251,680	\$ 251,272
224,436	166,604	163,761	164,603	209,839	251,680	251,272

**EXPENDITURES**

**EXPENDITURES before Facilities**

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

**EXPENDITURES - Facilities**

6487 - Facilities Support Charges

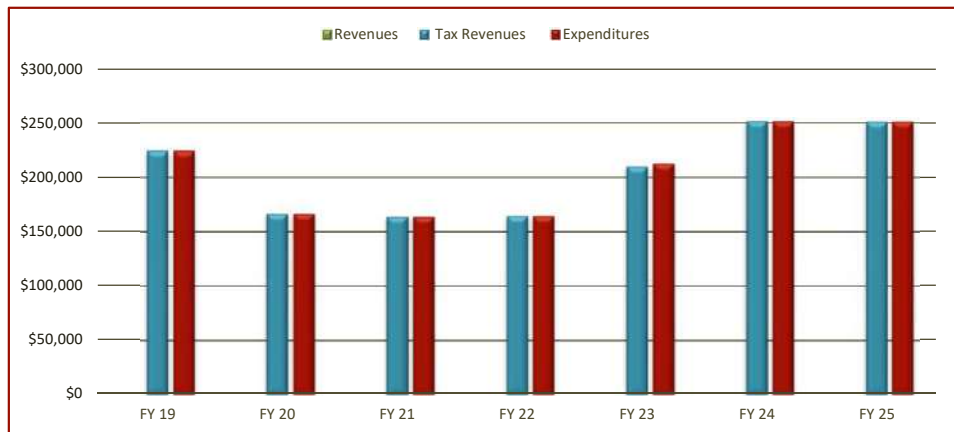
Total **EXPENDITURES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
171,592	159,978	156,552	156,003	201,105	225,484	224,981
3,022	2,031	2,131	1,975	4,542	5,000	8,000
-	930	-	1,523	1,608	3,900	2,900
2,429	548	-	-	-	12,200	10,226
177,044	163,487	158,683	159,501	207,254	246,584	246,107
47,392	3,117	5,078	5,102	5,388	5,096	5,165
\$ 224,436	\$ 166,604	\$ 163,761	\$ 164,603	\$ 212,642	\$ 251,680	\$ 251,272

**Sustainability Ratio**

Local Property Taxes / Expenditures

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



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Facility Support Local Construction**

(Capital Project Fund 695)

**REVENUES**

**REVENUES - Local, State, and Federal**

5615 - Transfer In

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
\$ 232,493	\$ 405,614	\$ 756,317	\$ 1,821,705	\$ 1,951,300	\$ -	\$ -
-	405,614	756,317	1,821,705	1,951,300	-	-

**REVENUES - Tax Revenues**

5710 - Local Property Taxes

Total **REVENUES**:

-	-	-	-	-	-	-
-	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**:

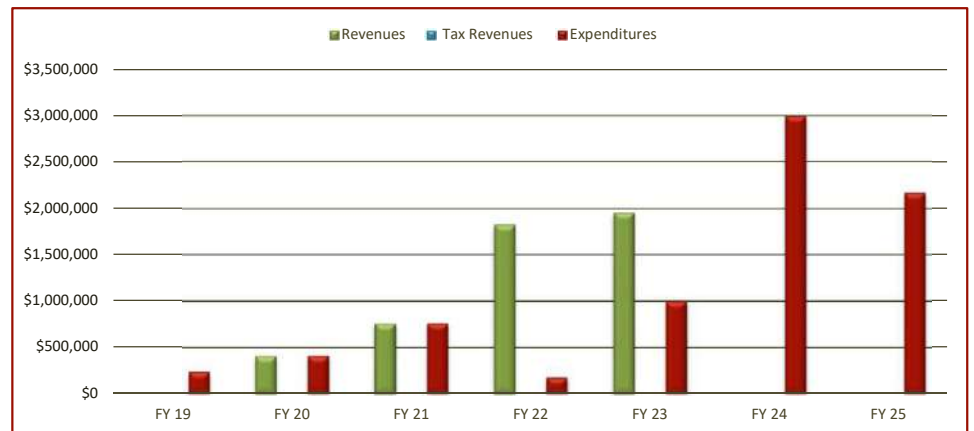
2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
-	25,364	66,138	154,104	17,506	34,901	70,000
2,235	7,536	-	6,899	15,125	4,500	40,000
-	372,714	690,179	-	-	-	-
230,258	-	-	9,672	963,582	2,956,400	2,055,491
\$ 232,493	\$ 405,614	\$ 756,317	\$ 170,675	\$ 996,214	\$ 2,995,801	\$ 2,165,491

**Sustainability Ratio**

Local Property Taxes / Expenditures

100% Support Division by General Fund

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



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Records Mgmt. Services**

**REVENUES**

**REVENUES - Local, State, and Federal**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
5720 - Local Rev-Schl Districts	\$ 1,619,412	\$ 1,803,988	\$ 1,732,472	\$ 1,835,581	\$ 1,711,261	\$ 1,973,580	\$ 1,925,400
5615 - Transfer In - Choice	174,136	-	-	-	-	-	-
5740 - Local Revenue-Other	68,270	64,796	49,118	54,841	65,922	70,000	80,000
	1,861,817	1,868,784	1,781,591	1,890,422	1,777,183	2,043,580	2,005,400

**REVENUES - Tax Revenues**

5710 - Local Property Taxes	55,524	-	94,072	79,056	228,658	194,295	542,379
<b>Total REVENUES:</b>	<b>1,917,341</b>	<b>1,868,784</b>	<b>1,875,662</b>	<b>1,969,478</b>	<b>2,005,841</b>	<b>2,237,875</b>	<b>2,547,779</b>

**EXPENDITURES**

**EXPENDITURES before Facilities**

6100 - Payroll Expenditures	808,152	862,935	873,159	881,977	941,526	1,041,103	1,043,248
6200 - Contracted Services	184,532	77,933	118,364	177,282	132,362	187,054	131,000
6300 - Supplies & Materials	131,172	146,381	138,799	156,962	148,957	228,250	225,000
6400 - Other Operating Costs	17,804	1,328	808	262	1,274	15,446	317,145
6600 - Capital Assets	-	-	12,600	-	14,165	-	65,000
	1,141,661	1,088,577	1,143,729	1,216,483	1,238,285	1,471,853	1,781,393

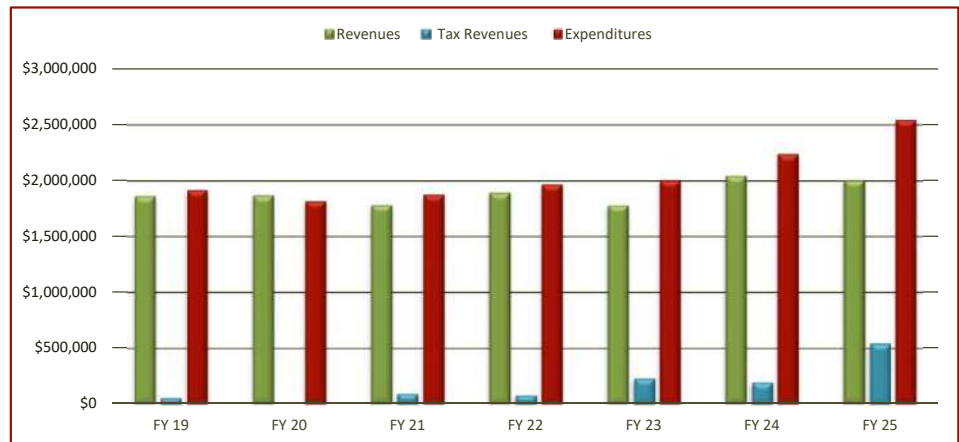
**EXPENDITURES - Facilities**

6487 - Facilities Support Charges	775,680	730,370	731,933	752,995	767,556	766,022	766,386
<b>Total EXPENDITURES:</b>	<b>\$ 1,917,341</b>	<b>\$ 1,818,947</b>	<b>\$ 1,875,662</b>	<b>\$ 1,969,478</b>	<b>\$ 2,005,841</b>	<b>\$ 2,237,875</b>	<b>\$ 2,547,779</b>

**Performance Ratio**

Total Local, Federal, and State Revenues / Total Expenditures

97%      103%      95%      96%      89%      91%      79%



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Business Support Services**

**REVENUES**

**REVENUES - Local, State, and Federal**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
5720 - Local Rev-Schl Districts	\$ 54,525	\$ 1,628	\$ 54,068	\$ 245,754	167,483	320,000	152,000
5730 - Local Rev-Other Entities	4,052	340	-	-	-	-	-
5740 - Local Revenue-Other	20	2,622	1,030	-	-	-	-
5890 - State Rev - Shared Services	-	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	365,758	444,132	444,132	528,045	685,526	393,125	663,214
	424,355	448,722	499,231	773,799	853,009	713,125	815,214

**REVENUES - Tax Revenues**

5710 - Local Property Taxes	1,287,220	1,284,514	1,189,810	1,198,598	981,349	1,680,110	1,390,695
<b>Total REVENUES:</b>	<b>1,711,575</b>	<b>1,733,236</b>	<b>1,689,041</b>	<b>1,972,397</b>	<b>1,834,358</b>	<b>2,393,235</b>	<b>2,205,909</b>

**EXPENDITURES**

**EXPENDITURES before Facilities**

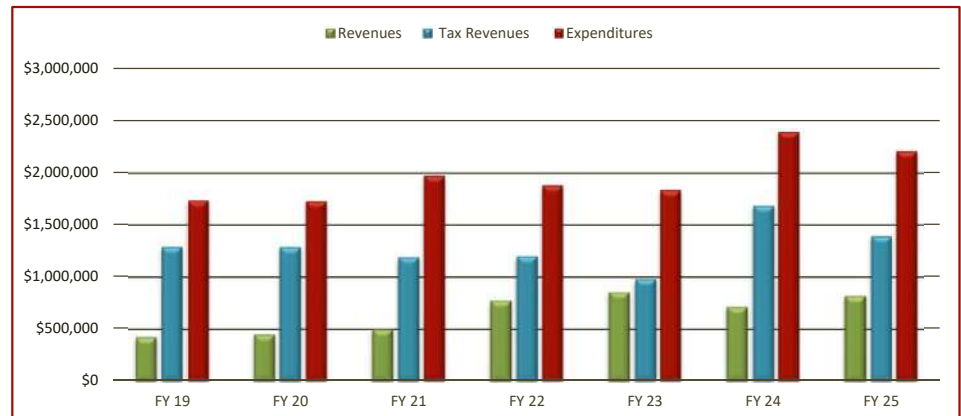
	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
6100 - Payroll Expenditures	1,224,714	1,191,499	1,361,694	1,326,837	1,371,940	1,687,362	1,712,810
6200 - Contracted Services	325,695	395,502	461,478	392,100	294,756	546,989	354,200
6300 - Supplies & Materials	46,149	45,185	64,147	47,691	56,372	49,961	54,250
6400 - Other Operating Costs	64,712	59,918	52,100	72,251	70,670	70,500	51,167
6600 - Capital Assets	-	-	-	-	-	-	-
	1,661,270	1,692,104	1,939,419	1,838,879	1,793,738	2,354,812	2,172,427

**EXPENDITURES - Facilities**

6487 - Facilities Support Charges	71,966	34,249	32,978	38,470	40,620	38,423	33,482
<b>Total EXPENDITURES:</b>	<b>\$ 1,733,236</b>	<b>\$ 1,726,353</b>	<b>\$ 1,972,397</b>	<b>\$ 1,877,349</b>	<b>\$ 1,834,358</b>	<b>\$ 2,393,235</b>	<b>\$ 2,205,909</b>

**Sustainability Ratio**

Local Property Taxes / Expenditures	74%	74%	60%	64%	53%	70%	63%
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# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2024-2025

### Procurement Services

#### REVENUES

##### REVENUES - Tax Revenues

5710 - Local Property Taxes

Total **REVENUES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
487,590	488,358	538,984	569,876	728,248	919,709	871,990
487,590	488,358	538,984	569,876	728,248	919,709	871,990

#### EXPENDITURES

##### EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

##### EXPENDITURES - Facilities

6487 - Facilities Support Charges

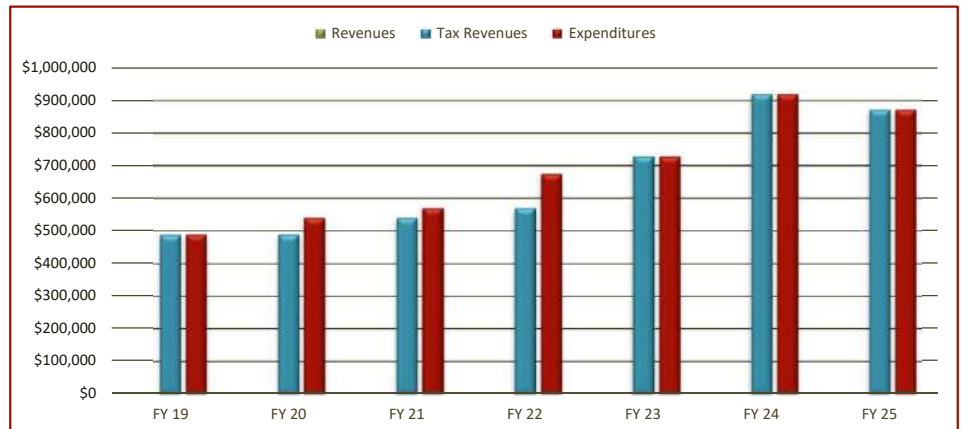
Total **EXPENDITURES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
433,340	461,324	511,755	590,299	635,870	727,066	697,303
5,122	19,571	18,657	26,738	22,394	91,550	64,300
19,832	19,569	11,957	11,003	10,092	22,700	24,700
22,265	26,397	15,834	22,128	33,839	53,750	64,108
480,559	526,861	558,203	650,168	702,196	895,066	850,411
7,799	12,123	11,673	24,673	26,052	24,643	21,579
\$ 488,358	\$ 538,984	\$ 569,876	\$ 674,841	\$ 728,248	\$ 919,709	\$ 871,990

#### Sustainability Ratio

Local Property Taxes / Expenditures

100% 91% 95% 84% 100% 100% 100%



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Department Wide**

**REVENUES**

**REVENUES - Local, State, and Federal**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
5610 - Other Sources	\$ 2,588,083	\$ 2,803,104	\$ 5,631,675	\$ 2,990,423	\$ 4,294,308	\$ 4,494,669	\$ 5,183,961
5730 - Local Rev-Other Entities	-	2,810	9,297	-	-	-	-
5740 - Local Revenue-Other	159,188	595,642	788,005	408,144	2,010,870	1,000,000	1,184,370
5790 - Local Grants - Indirect Costs	-	945	-	-	2,927	1,827	-
5930 - Other Federal Source	-	-	-	-	142,889	71,000	-
5990 - Fed Rev - Indirect Costs	-	-	101,989	139,883	-	-	-
	2,747,271	3,402,501	6,530,965	3,538,450	6,450,994	5,567,496	6,368,331

**REVENUES - Tax Revenues**

5710 - Local Property Taxes	6,692,639	6,910,967	6,385,994	5,839,207	5,587,585	2,336,275	6,513,054
<b>Total REVENUES:</b>	<b>9,439,910</b>	<b>10,313,468</b>	<b>12,916,959</b>	<b>9,377,657</b>	<b>12,038,578</b>	<b>7,903,771</b>	<b>12,881,385</b>

**EXPENDITURES**

**EXPENDITURES before Facilities**

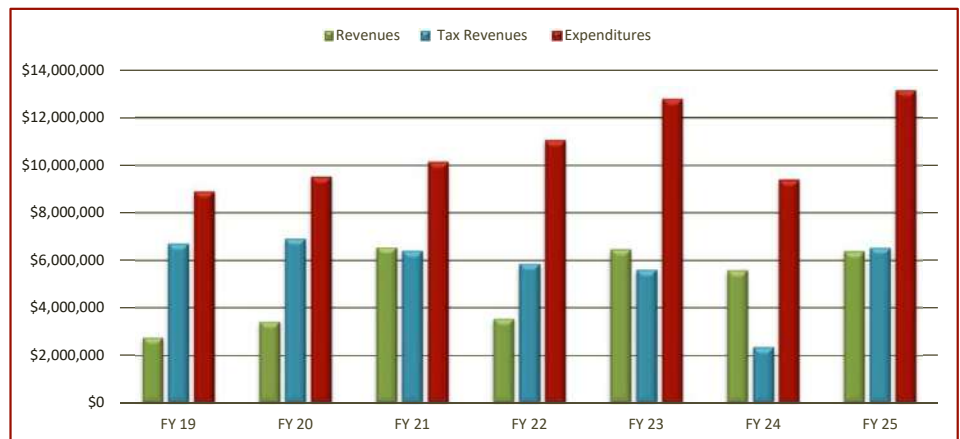
6100 - Payroll Expenditures	-	-	-	-	-	(1,112,797)	2,327,851
6200 - Contracted Services	725,605	886,289	959,788	2,009,716	1,295,307	1,964,094	2,119,594
6300 - Supplies & Materials	(32,018)	36,814	143,573	87,761	135,326	67,377	610,877
6400 - Other Operating Costs	80,196	105,427	129,095	176,911	524,625	1,163,500	448,238
6600 - Capital Assets	-	11,709	-	-	-	-	-
8900 - Other Uses	5,770,378	5,829,097	6,272,885	5,797,906	7,446,979	4,400,762	4,669,256
	6,544,161	6,869,336	7,505,341	8,072,295	9,402,237	6,482,936	10,175,816

**EXPENDITURES - Facilities**

6487 - Facilities Support Charges	2,354,102	2,647,639	2,643,572	2,984,762	3,387,643	2,914,622	2,975,519
<b>Total EXPENDITURES:</b>	<b>\$ 8,898,263</b>	<b>\$ 9,516,975</b>	<b>\$ 10,148,913</b>	<b>\$ 11,057,058</b>	<b>\$ 12,789,880</b>	<b>\$ 9,397,558</b>	<b>\$ 13,151,335</b>

**Sustainability Ratio**

Local Property Taxes / Expenditures	75%	73%	63%	53%	44%	25%	50%
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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

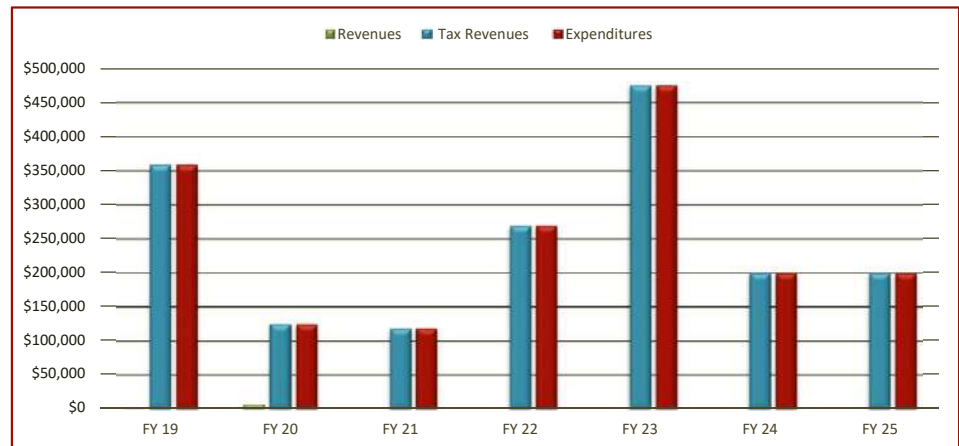
**Retirement Leave Benefits Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES</b>							
<b>REVENUES - Local, State, and Federal</b>							
5610 - Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5740 - Local Revenue-Other	554	7,344	-	-	-	-	-
	554	7,344	-	-	-	-	-
<b>REVENUES - Tax Revenues</b>							
5710 - Local Property Taxes	358,410	117,488	118,233	269,275	475,565	200,000	200,000
<b>Total REVENUES:</b>	358,964	124,832	118,233	269,275	475,565	200,000	200,000

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
<b>EXPENDITURES before Facilities</b>							
6100 - Payroll Expenditures	358,964	124,832	118,233	269,275	475,565	200,000	200,000
<b>Total EXPENDITURES:</b>	\$ 358,964	\$ 124,832	\$ 118,233	\$ 269,275	\$ 475,565	\$ 200,000	\$ 200,000

**Sustainability Ratio**

Local Property Taxes / Expenditures	100%	94%	100%	100%	100%	100%	100%
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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

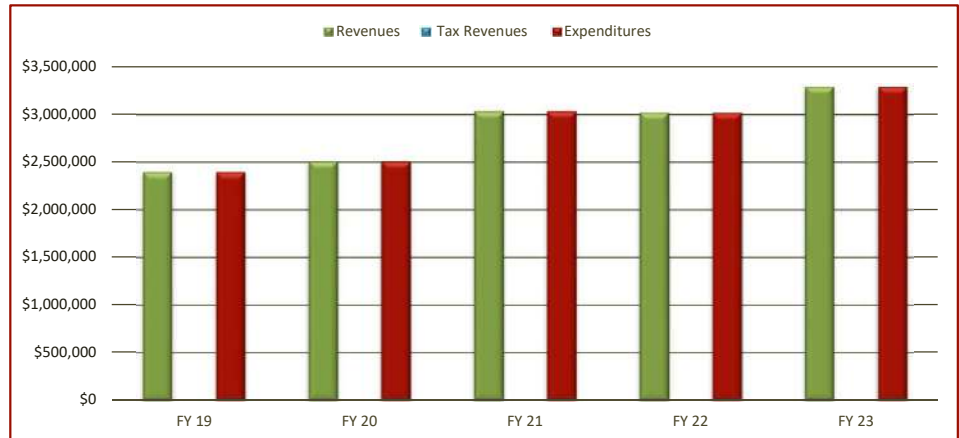
**State TRS On Behalf Payments**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES</b>							
REVENUES - Local, State, and Federal							
5830 - Revenue-Other TX Agencies	\$ 2,396,189	\$ 2,508,669	\$ 3,036,198	\$ 3,019,944	\$ 3,295,407	\$ 3,300,000	\$ 3,400,000
Total <b>REVENUES</b> :	2,396,189	2,508,669	3,036,198	3,019,944	3,295,407	3,300,000	3,400,000

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,396,189	2,508,669	3,036,198	3,019,944	3,295,407	3,300,000	3,400,000
Total <b>EXPENDITURES</b> :	\$ 2,396,189	\$ 2,508,669	\$ 3,036,198	\$ 3,019,944	\$ 3,295,407	\$ 3,300,000	\$ 3,400,000

**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 2024-2025**

**State TEA Employee Portion Health Insurance**

**REVENUES**

**REVENUES - Local, State, and Federal**

5830 - Revenue-Other TX Agencies

Total **REVENUES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
\$ 530,900	\$ 367,573	\$ 354,966	\$ 354,966	\$ 354,966	\$ 248,000	345,050
530,900	367,573	354,966	354,966	354,966	248,000	345,050

**EXPENDITURES**

**EXPENDITURES before Facilities**

6100 - Payroll Expenditures

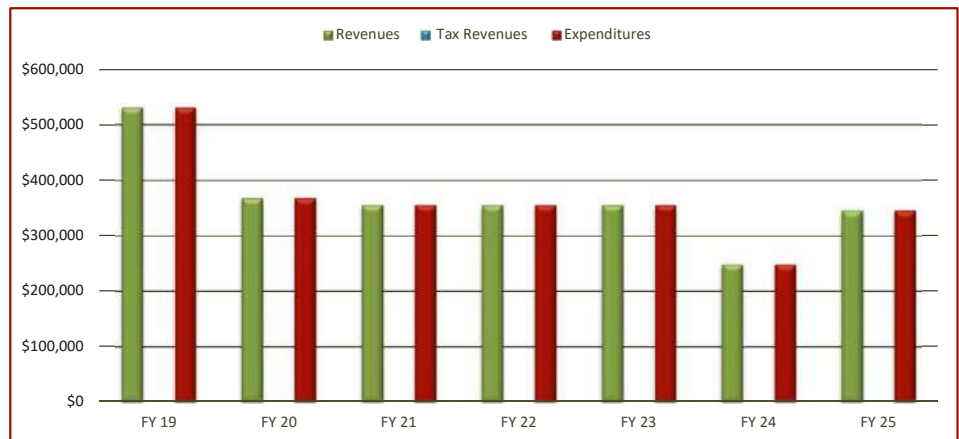
Total **EXPENDITURES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
530,900	367,573	354,966	354,966	354,966	248,000	345,050
\$ 530,900	\$ 367,573	\$ 354,966	\$ 354,966	\$ 354,966	\$ 248,000	\$ 345,050

**Sustainability Ratio**

Local Property Taxes / Expenditures

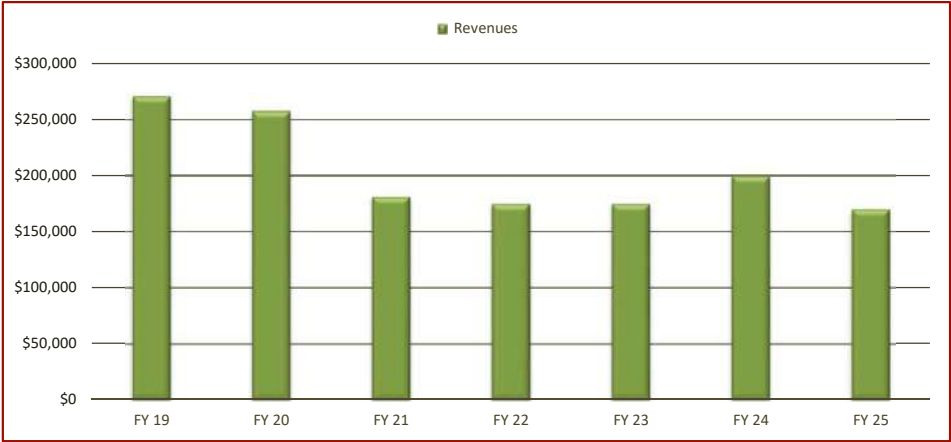
100%      100%      100%      100%      0%      0%      0%



HARRIS COUNTY DEPARTMENT OF EDUCATION  
Budget Trend Analysis for Fiscal Year 2024-2025

State TEA Supplemental Compensation

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	Actual	Actual	Amended Budget	Proposed Budget
REVENUES								
REVENUES - Local, State, and Federal								
REVENUES - Tax Revenues								
5810 - State Revenues		\$ 270,803	\$ 257,561	\$ 181,043	\$ 174,834	\$ 174,834	\$ 200,000	169,950
Total REVENUES:		\$ 270,803	\$ 257,561	\$ 181,043	\$ 174,834	\$ 174,834	\$ 200,000	\$ 169,950





**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**ISF - Workers Compensation**

**REVENUES**

**REVENUES - Local, State and Federal**

5740 - Local Revenue - Other	\$ 412	\$ -	\$ 36,912	\$ 1,035	\$ -	\$ -	45,000
5759 - Local Revenue - Workers	312,682	252,081	248,628	349,991	391,972	450,000	430,000
<b>Total REVENUES:</b>	<b>313,094</b>	<b>252,081</b>	<b>285,540</b>	<b>351,027</b>	<b>391,972</b>	<b>450,000</b>	<b>475,000</b>

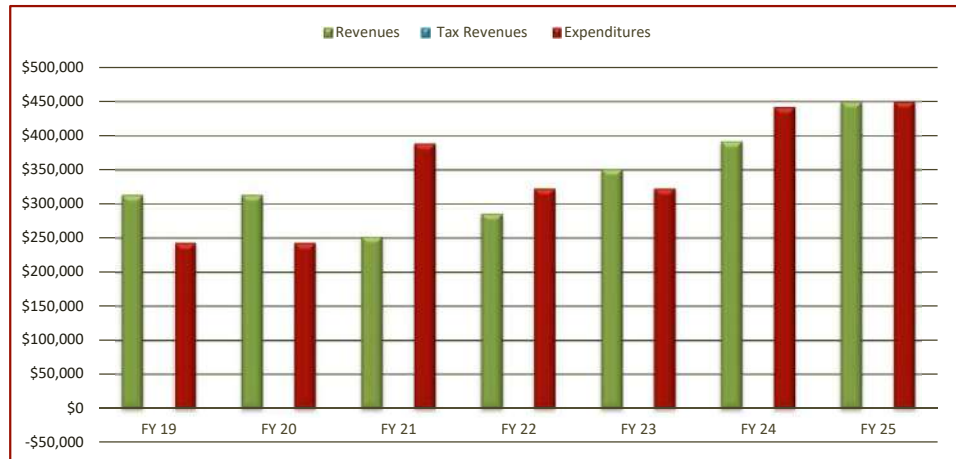
**EXPENDITURES**

**EXPENDITURES before Facilities**

6200 - Contracted Services	-	-	-	-	-	-	-
6400 - Other Operating Costs	242,666	388,885	322,522	322,522	442,233	450,000	475,000
<b>Total EXPENDITURES:</b>	<b>\$ 242,666</b>	<b>\$ 388,885</b>	<b>\$ 322,522</b>	<b>\$ 322,522</b>	<b>\$ 442,233</b>	<b>\$ 450,000</b>	<b>\$ 475,000</b>

**Sustainability Ratio**

Local Property Taxes / Expenditures	0%	65%	89%	109%	89%	100%	100%
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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

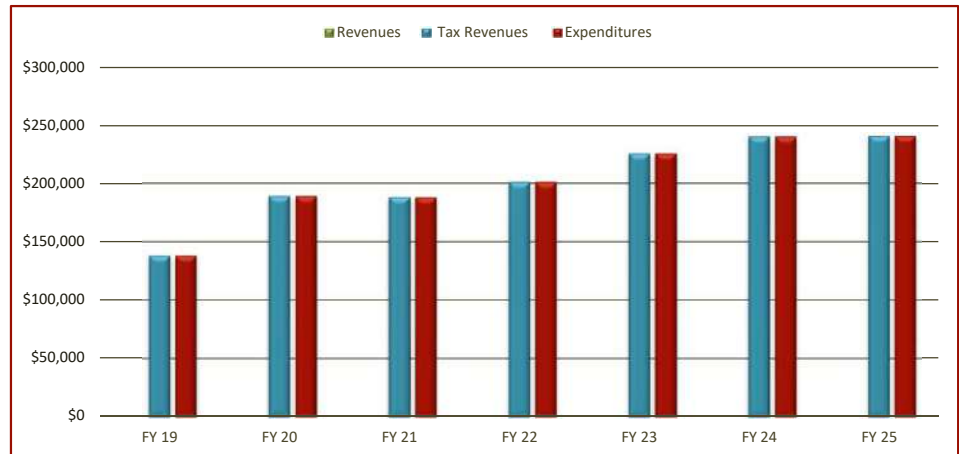
Chief Communications Officer

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES</b>							
<b>REVENUES - Tax Revenues</b>							
5710 - Local Property Taxes	\$ 138,432	\$ 189,376	\$ 188,352	\$ 201,302	\$ 225,880	\$ 240,357	\$ 241,020
<b>Total REVENUES:</b>	<b>138,432</b>	<b>189,376</b>	<b>188,352</b>	<b>201,302</b>	<b>225,880</b>	<b>240,357</b>	<b>241,020</b>

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
<b>EXPENDITURES before Facilities</b>							
6100 - Payroll Expenditures	134,027	173,689	178,956	189,169	213,033	219,072	219,678
6200 - Contracted Services	-	1,459	457	710	4,515	1,500	1,500
6300 - Supplies & Materials	-	5,089	271	2,835	478	3,650	3,800
6400 - Other Operating Costs	1,210	6,160	5,800	5,500	4,593	13,050	12,916
	<b>135,237</b>	<b>186,398</b>	<b>185,484</b>	<b>198,214</b>	<b>222,619</b>	<b>237,272</b>	<b>237,894</b>
<b>EXPENDITURES - Facilities</b>							
6487 - Facilities Support Charges	3,195	2,978	2,868	3,088	3,261	3,085	3,126
<b>Total EXPENDITURES:</b>	<b>\$ 138,432</b>	<b>\$ 189,376</b>	<b>\$ 188,352</b>	<b>\$ 201,302</b>	<b>\$ 225,880</b>	<b>\$ 240,357</b>	<b>\$ 241,020</b>

**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 2024-2025

### Client Engagement

#### REVENUES

##### REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
485,496	635,549	428,762	557,476	642,192	750,064	774,743
485,496	635,549	428,762	557,476	642,192	750,064	774,743

#### EXPENDITURES

##### EXPENDITURES before Facilities

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
419,469	507,403	330,337	433,214	515,882	616,601	603,392
10,662	15,765	9,480	33,247	7,183	10,559	14,630
12,150	22,381	12,979	12,201	13,990	25,490	39,160
36,036	82,870	69,101	71,420	97,331	90,030	110,076
478,317	628,419	421,897	550,082	634,385	742,680	767,258

##### EXPENDITURES - Facilities

6487 - Facilities Support Charges

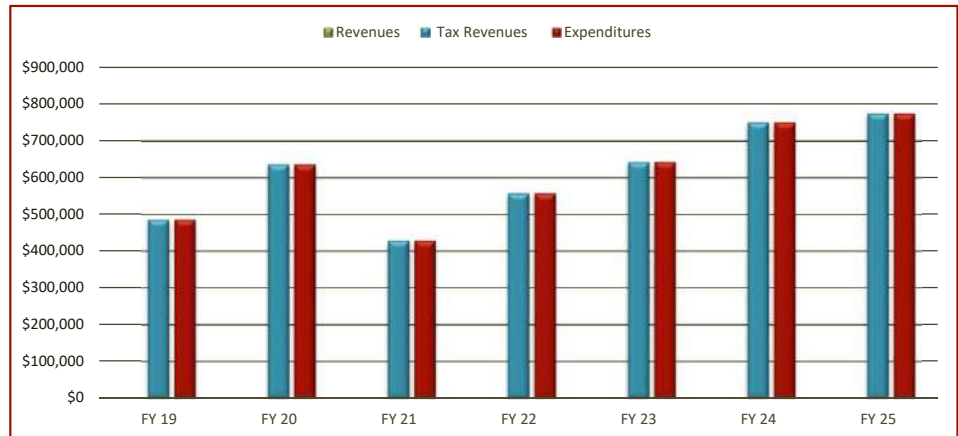
Total EXPENDITURES:

7,179	7,130	6,865	7,394	7,807	7,384	7,485
\$ 485,496	\$ 635,549	\$ 428,762	\$ 557,476	\$ 642,192	\$ 750,064	\$ 774,743

#### Sustainability Ratio

Local Property Taxes / Expenditures

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



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

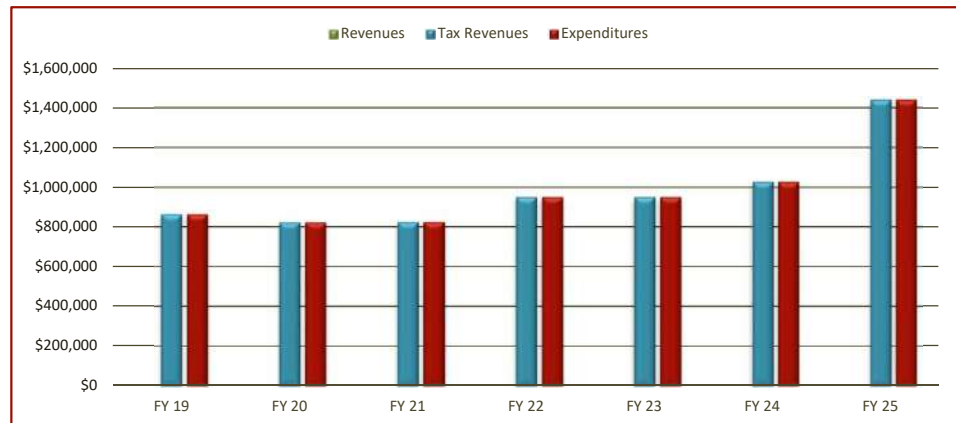
**Communications**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES</b>							
<b>REVENUES - Tax Revenues</b>							
5710 - Local Property Taxes	865,963	823,409	824,796	951,545	1,026,740	1,316,158	1,441,566
<b>Total REVENUES:</b>	<b>865,963</b>	<b>823,409</b>	<b>824,796</b>	<b>951,545</b>	<b>1,026,740</b>	<b>1,316,158</b>	<b>1,441,566</b>

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
<b>EXPENDITURES before Facilities</b>							
6100 - Payroll Expenditures	598,375	622,412	704,642	850,016	919,015	1,098,413	1,222,063
6200 - Contracted Services	62,038	77,344	33,819	7,262	6,310	77,216	90,616
6300 - Supplies & Materials	58,499	66,052	41,879	44,057	36,946	79,832	64,432
6400 - Other Operating Costs	24,142	38,631	26,190	30,540	43,697	41,050	43,156
	<b>846,258</b>	<b>804,439</b>	<b>806,530</b>	<b>931,874</b>	<b>1,005,969</b>	<b>1,296,511</b>	<b>1,420,267</b>
<b>EXPENDITURES - Facilities</b>							
6487 - Facilities Support Charges	19,705	18,970	18,266	19,671	20,771	19,647	21,299
<b>Total EXPENDITURES:</b>	<b>\$ 865,963</b>	<b>\$ 823,409</b>	<b>\$ 824,796</b>	<b>\$ 951,545</b>	<b>\$ 1,026,740</b>	<b>\$ 1,316,158</b>	<b>\$ 1,441,566</b>

**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 2024-2025**

**Technology Support Services**

**REVENUES**

**REVENUES - Local, State, and Federal**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
5610 - Other Sources	\$ -	\$ -	\$ 1,200	\$ -	-	-	-
5720 - Local Rev-Schl Districts	17,400	9,850	17	-	-	-	-
5740 - Local Revenue-Other	40	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	614,520	788,285	806,786	925,306	1,201,073	758,299	1,375,203
	631,960	798,135	808,003	925,306	1,201,073	758,299	1,375,203

**REVENUES - Tax Revenues**

5710 - Local Property Taxes	2,243,872	1,924,409	2,692,641	2,438,404	2,511,494	3,533,949	3,198,846
<b>Total REVENUES:</b>	<b>2,875,832</b>	<b>2,722,544</b>	<b>3,500,644</b>	<b>3,363,710</b>	<b>3,712,567</b>	<b>4,292,248</b>	<b>4,574,049</b>

**EXPENDITURES**

**EXPENDITURES before Facilities**

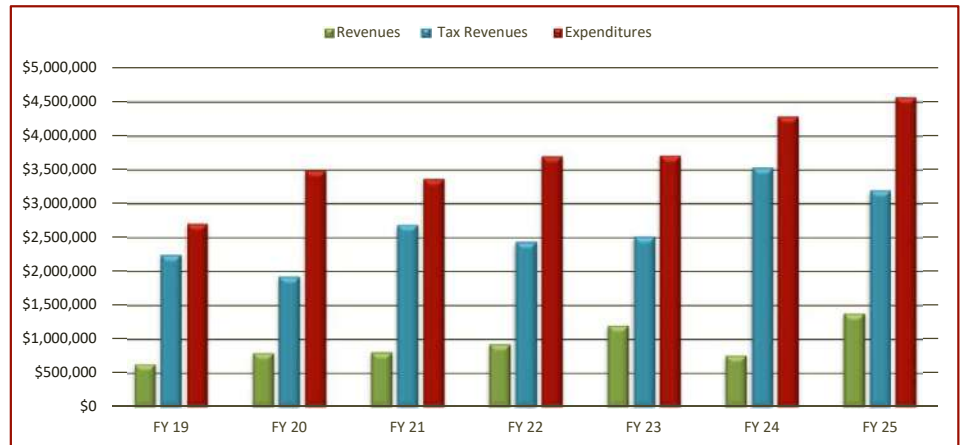
6100 - Payroll Expenditures	1,824,378	1,901,864	2,006,889	2,293,889	2,341,355	2,756,613	2,856,794
6200 - Contracted Services	392,098	503,669	432,406	371,608	263,388	239,809	397,809
6300 - Supplies & Materials	402,092	778,898	752,882	932,015	978,459	1,130,269	1,190,901
6400 - Other Operating Costs	37,758	101,650	81,307	56,665	46,781	114,592	53,015
6600 - Capital Assets	6,166	165,626	43,106	-	29,000	280	22,958
	2,662,492	3,451,706	3,316,590	3,654,177	3,658,982	4,241,563	4,521,477

**EXPENDITURES - Facilities**

6487 - Facilities Support Charges	48,938	47,120	52,108	50,747	53,585	50,685	52,572
<b>Total EXPENDITURES:</b>	<b>\$ 2,711,430</b>	<b>\$ 3,498,826</b>	<b>\$ 3,368,698</b>	<b>\$ 3,704,924</b>	<b>\$ 3,712,567</b>	<b>\$ 4,292,248</b>	<b>\$ 4,574,049</b>

**Sustainability Ratio**

Local Property Taxes / Expenditures	83%	55%	80%	66%	68%	82%	70%
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# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2024-2025

### Human Resources

#### REVENUES

##### REVENUES - Local, State, and Federal

5740 - Local Revenue-Other

5890 - State Revenue-Shared Services

5990 - Fed Rev - Indirect Costs

##### REVENUES - Tax Revenues

5710 - Local Property Taxes

Total REVENUES:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
244,632	264,943	290,669	323,210	377,594	250,874	426,016
244,632	264,943	290,669	323,210	377,594	250,874	426,016
753,546	779,340	798,044	851,797	965,227	1,169,167	990,951
998,178	1,044,283	1,088,713	1,175,007	1,342,821	1,420,041	1,416,967

#### 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:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
799,866	824,394	861,568	901,318	1,046,750	1,114,125	1,091,975
38,234	86,539	109,832	64,764	64,483	58,900	58,900
48,785	49,359	52,692	73,935	81,056	99,750	99,750
59,219	61,583	43,044	113,547	127,891	125,850	145,952
946,104	1,021,874	1,067,136	1,153,564	1,320,180	1,398,625	1,396,577
52,074	22,409	21,577	21,442	22,641	21,416	20,390
\$ 998,178	\$ 1,044,283	\$ 1,088,713	\$ 1,175,007	\$ 1,342,821	\$ 1,420,041	\$ 1,416,967

#### Sustainability Ratio

Local Property Taxes / Expenditures

75%

75%

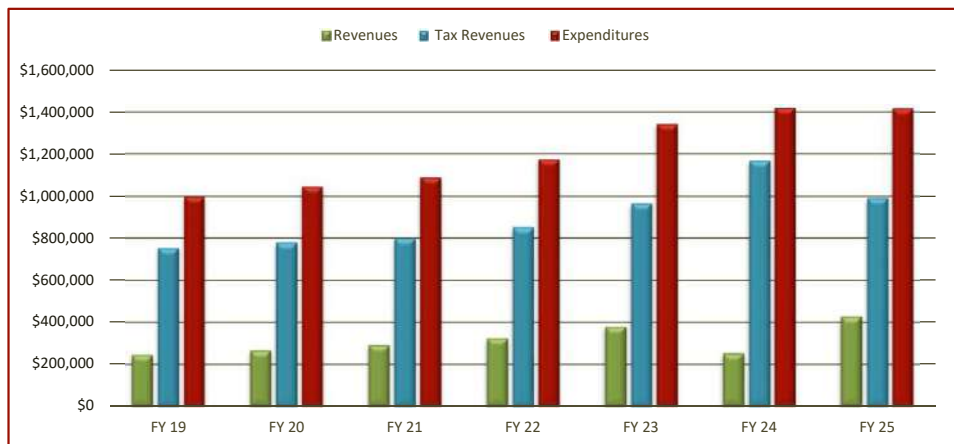
73%

72%

72%

82%

70%



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Assistant Superintendent Academic Support**

**REVENUES**

**REVENUES - Tax Revenues**

5710 - Local Property Taxes

Total **REVENUES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
\$ 274,141	\$ 283,393	\$ 299,899	\$ 320,929	352,025	371,922	377,238
274,141	283,393	299,899	320,929	352,025	371,922	377,238

**EXPENDITURES**

**EXPENDITURES before Facilities**

6100 - Payroll Expenditures

6200 - Contracted Services

6300 - Supplies & Materials

6400 - Other Operating Costs

**EXPENDITURES - Facilities**

6487 - Facilities Support Charges

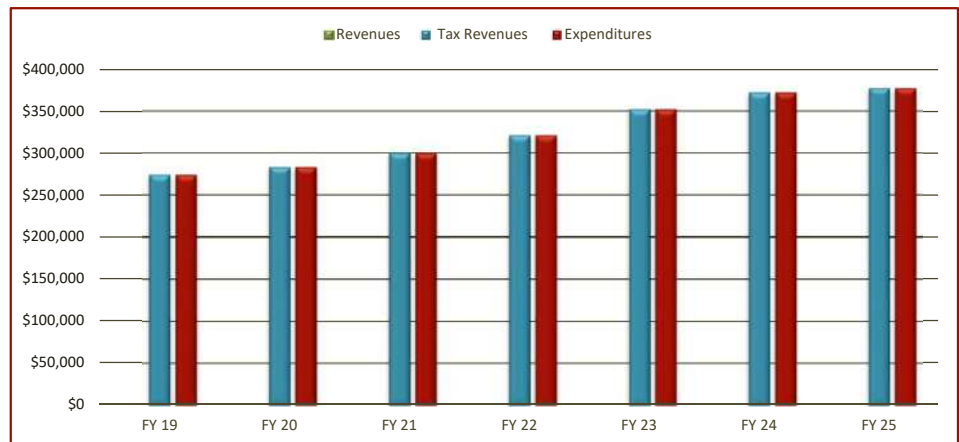
Total **EXPENDITURES**:

2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
256,871	263,930	278,803	292,871	321,895	331,597	336,822
914	915	1,815	610	915	1,310	1,310
820	239	1,631	411	781	3,828	3,728
9,897	13,590	13,107	22,144	23,269	30,300	30,425
268,502	278,674	295,356	316,036	346,859	367,035	372,285
5,639	4,719	4,543	4,893	5,166	4,887	4,953
\$ 274,141	\$ 283,393	\$ 299,899	\$ 320,929	\$ 352,025	\$ 371,922	\$ 377,238

**Sustainability Ratio**

Local Property Taxes / Expenditures

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





**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Head Start**

**REVENUES**

**REVENUES - Local, State, and Federal**

5740 - Local Revenue-Other

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
\$	-	\$ -	\$ -	\$ -	-	-	-
	-	-	-	-	-	-	-
<b>REVENUES - Tax Revenues</b>							
5710 - Local Property Taxes	1,986	4,558	3,274	1,181	1,371	8,000	8,000
Total <b>REVENUES:</b>	1,986	4,558	3,274	1,181	1,371	8,000	8,000

**EXPENDITURES**

**EXPENDITURES before Facilities**

6400 - Other Operating Costs

Total **EXPENDITURES:**

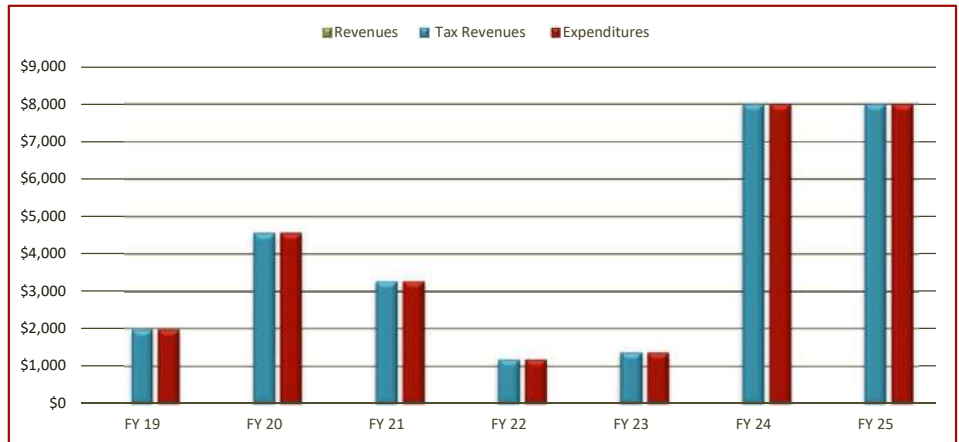
	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
	1,986	4,558	3,274	1,181	1,371	8,000	8,000
Total <b>EXPENDITURES:</b>	\$ 1,986	\$ 4,558	\$ 3,274	\$ 1,181	\$ 1,371	\$ 8,000	\$ 8,000

**Sustainability Ratio**

Local Property Taxes / Expenditures

Local Revenues (excluding Property Taxes)

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



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2024-2025

### School Based-Therapy Services

#### REVENUES

##### REVENUES - Local, State, and Federal

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

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
\$ 8,888,791	\$ 8,888,791	\$ 8,981,970	\$ 8,892,942	\$ 9,359,728	10,441,274	12,016,808	12,980,458
-	-	-	-	-	-	-	-
8,888,791	8,888,791	8,981,970	8,892,942	9,359,728	10,441,274	12,016,808	12,980,458
REVENUES - Tax Revenues							
5710 - Local Property Taxes	1,428,440	1,568,718	2,226,222	2,103,860	2,599,782	3,379,077	2,494,388
Total REVENUES:	10,317,231	10,550,688	11,119,164	11,463,588	13,041,057	15,395,885	15,474,846

#### EXPENDITURES

##### EXPENDITURES before Facilities

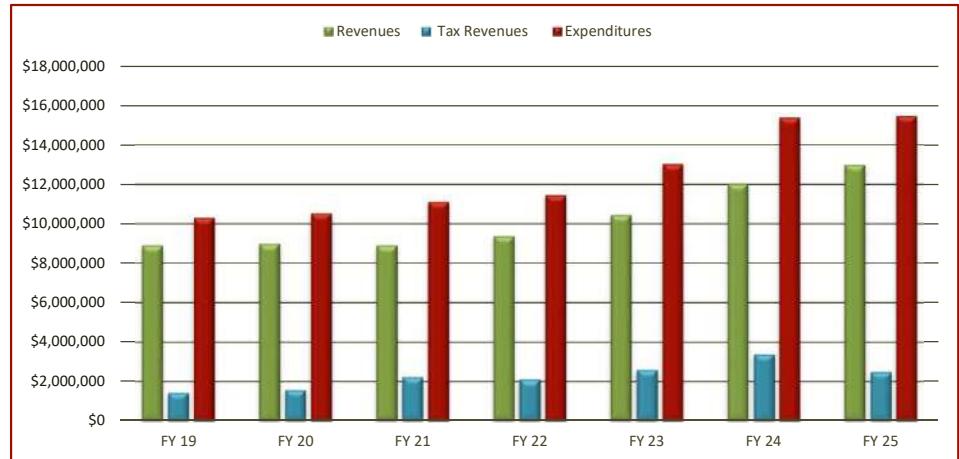
6100 - Payroll Expenditures  
6200 - Contracted Services  
6300 - Supplies & Materials  
6400 - Other Operating Costs

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
10,025,196	10,025,196	10,268,908	10,909,212	11,169,081	12,717,488	14,982,374	14,982,374
25,103	25,103	23,492	25,144	20,480	19,204	44,900	55,900
102,893	102,893	77,708	42,519	103,700	106,053	129,500	196,700
104,142	104,142	113,506	77,706	98,255	122,211	168,200	170,547
10,257,334	10,257,334	10,483,614	11,054,581	11,391,515	12,964,956	15,324,974	15,405,521
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	59,897	67,074	64,583	72,073	76,101	70,911	69,325
Total EXPENDITURES:	\$ 10,317,231	\$ 10,550,688	\$ 11,119,164	\$ 11,463,588	\$ 13,041,057	\$ 15,395,885	\$ 15,474,846

#### Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures

86% 85% 80% 82% 80% 78% 84%



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

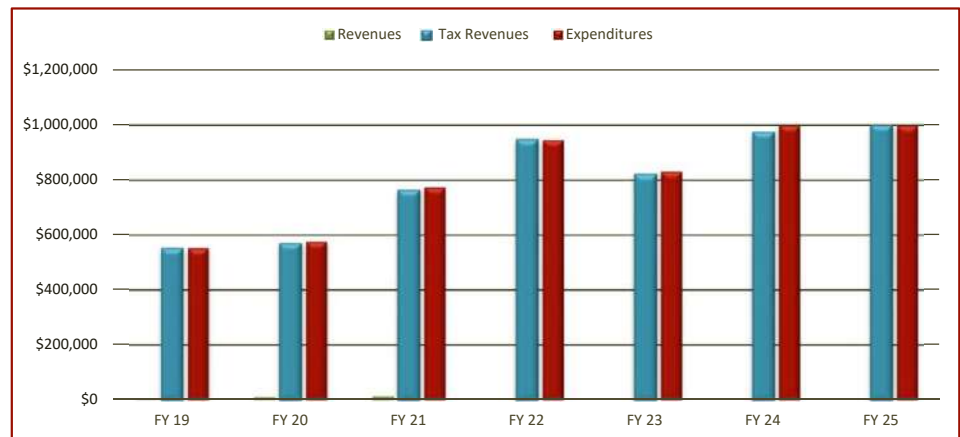
**Special School Administration**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES</b>							
<b>REVENUES - Local, State, and Federal</b>							
5720 - Local Rev-Schl Districts	\$ 1,980	\$ 8,493	\$ 12,379	\$ -	\$ -	\$ -	\$ -
5740 - Local Rev-Other	-	-	-	-	10,900	-	1,000
	1,980	8,493	12,379	-	10,900	-	1,000
<b>REVENUES - Tax Revenues</b>							
5710 - Local Property Taxes	549,205	566,542	759,783	945,136	817,853	971,271	996,430
Total <b>REVENUES:</b>	\$ 551,185	\$ 575,035	\$ 772,162	\$ 945,136	\$ 828,753	\$ 971,271	\$ 997,430

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
<b>EXPENDITURES before Facilities</b>							
6100 - Payroll Expenditures	374,023	386,367	466,453	567,497	586,312	723,433	722,905
6200 - Contracted Services	58,036	91,142	245,642	285,678	74,729	24,700	27,300
6300 - Supplies & Materials	56,595	47,650	29,910	24,522	54,847	144,232	155,332
6400 - Other Operating Costs	32,868	41,865	22,442	59,130	104,092	97,140	83,482
	521,522	567,023	764,447	936,827	819,980	989,505	989,019
<b>EXPENDITURES - Facilities</b>							
6487 - Facilities Support Charges	29,663	8,012	7,715	8,309	8,773	8,298	8,411
Total <b>EXPENDITURES:</b>	\$ 551,185	\$ 575,035	\$ 772,162	\$ 945,136	\$ 828,753	\$ 997,803	\$ 997,430

**Sustainability Ratio**

Local Property Taxes / Expenditures	100%	99%	98%	100%	99%	97%	100%
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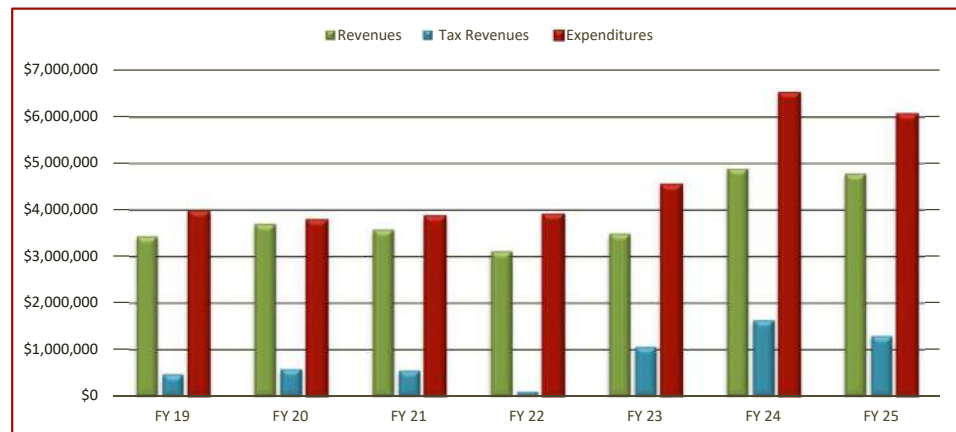
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Academic and Behavior School East**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES</b>							
<b>REVENUES - Local, State, and Federal</b>							
5720 - Local Rev-Schl Districts	\$ 3,428,875	\$ 3,703,769	\$ 3,578,535	\$ 3,109,371	3,489,613	4,888,488	4,779,563
5740 - Local Rev-Other	283	-	-	-	1,432	-	-
	3,429,158	3,703,769	3,578,535	3,109,371	3,491,045	4,888,488	4,779,563
<b>REVENUES - Tax Revenues</b>							
5710 - Local Property Taxes	459,609	575,753	541,751	88,442	1,052,912	1,634,575	1,285,699
Total REVENUES:	3,888,767	4,279,522	4,120,286	3,197,813	4,543,957	6,523,063	6,065,262

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
<b>EXPENDITURES before Facilities</b>							
6100 - Payroll Expenditures	3,258,184	3,147,140	3,210,420	3,218,950	3,744,462	5,297,914	4,939,850
6200 - Contracted Services	151,058	177,929	178,861	182,475	180,158	249,210	138,720
6300 - Supplies & Materials	190,906	133,682	126,972	123,149	216,695	251,400	251,700
6400 - Other Operating Costs	48,260	22,934	36,690	53,738	49,516	30,100	31,118
	3,648,408	3,481,685	3,552,944	3,578,312	4,190,832	5,828,624	5,361,388
<b>EXPENDITURES - Facilities</b>							
6487 - Facilities Support Charges	322,501	310,526	318,056	334,430	353,125	694,439	703,874
Total EXPENDITURES:	\$ 3,970,909	\$ 3,792,211	\$ 3,870,999	\$ 3,912,742	\$ 4,543,957	\$ 6,523,063	\$ 6,065,262

<b>Performance Ratio</b>	86%	98%	92%	79%	77%	75%	79%
Total Local, Federal, and State Revenues / Total Expenditures							



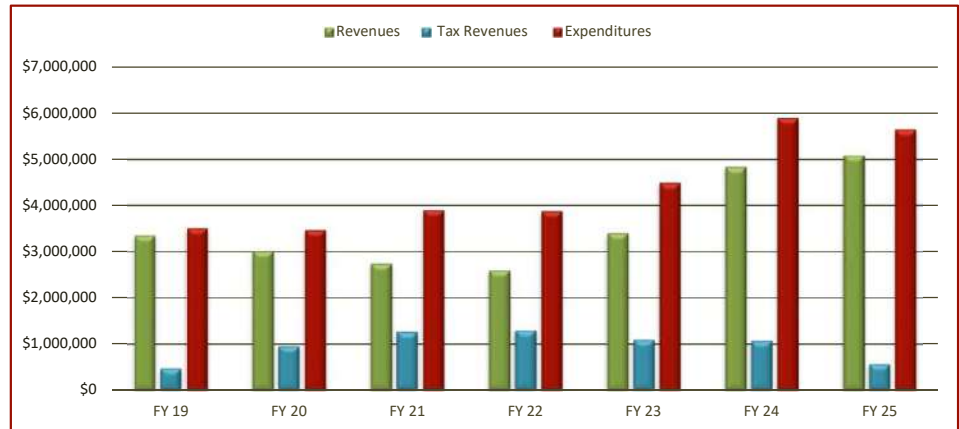
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Academic and Behavior School West**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES</b>							
<b>REVENUES - Local, State, and Federal</b>							
5720 - Local Rev-Schl Districts	\$ 3,350,553	\$ 3,012,997	\$ 2,745,260	\$ 2,594,606	3,400,448	4,830,979	5,086,800
5740 - Local Revenue-Other	-	-	-	-	1,568	-	-
	3,350,553	3,012,997	2,745,260	2,594,606	3,402,016	4,830,979	5,086,800
<b>REVENUES - Tax Revenues</b>							
5710 - Local Property Taxes	464,617	945,465	1,264,768	1,291,719	1,091,820	1,069,504	558,641
Total <b>REVENUES:</b>	\$ 3,815,170	\$ 3,958,462	\$ 4,010,027	\$ 3,886,325	\$ 4,493,835	\$ 5,900,483	\$ 5,645,441

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
<b>EXPENDITURES before Facilities</b>							
6100 - Payroll Expenditures	3,029,887	3,051,786	3,271,414	3,195,370	3,647,616	4,954,340	4,680,408
6200 - Contracted Services	80,052	82,200	104,178	115,176	115,074	166,756	178,146
6300 - Supplies & Materials	186,618	130,186	106,265	122,644	230,287	301,520	302,520
6400 - Other Operating Costs	42,010	41,461	37,589	43,319	91,044	60,653	76,826
6600 - Capital Assets	-	-	5,683	-	-	-	-
	3,338,567	3,305,633	3,525,129	3,476,510	4,084,020	5,483,269	5,237,900
<b>EXPENDITURES - Facilities</b>							
6487 - Facilities Support Charges	171,981	165,596	382,864	409,815	409,815	417,214	407,541
Total <b>EXPENDITURES:</b>	\$ 3,510,548	\$ 3,471,229	\$ 3,907,992	\$ 3,886,325	\$ 4,493,835	\$ 5,900,483	\$ 5,645,441

<b>Performance Ratio</b>	95%	87%	70%	67%	76%	82%	90%
Total Local, Federal, and State Revenues / Total Expenditures							



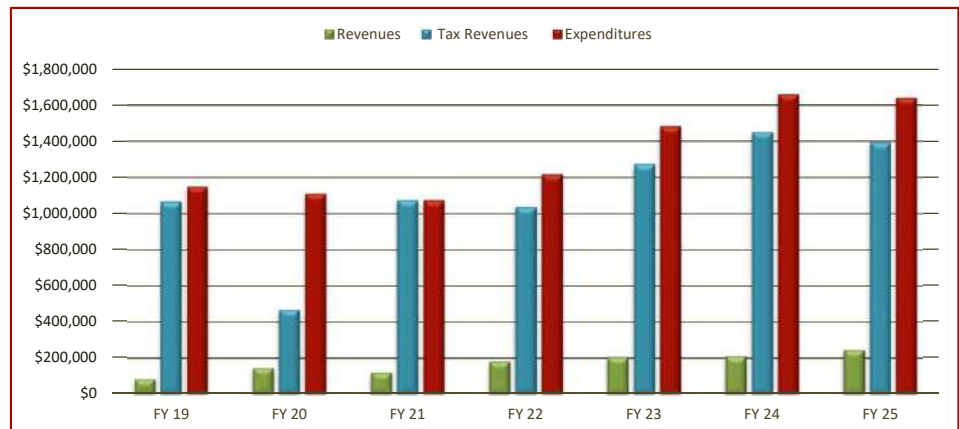
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Budget Trend Analysis for Fiscal Year 2024-2025**

**Fortis High School**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES</b>							
<b>REVENUES - Local, State, and Federal</b>							
5720 - Local Rev-Schl Districts	\$ 84,000	\$ 143,750	\$ 118,750	\$ 181,250	\$ 205,000	\$ 209,150	\$ 242,680
5740 - Local Revenue-Other					\$ 4,348	\$ -	\$ 4,000
5615 - Transfer In - Choice	-	500,000	-	-	-	-	-
	84,000	643,750	118,750	181,250	209,348	209,150	246,680
<b>REVENUES - Tax Revenues</b>							
5710 - Local Property Taxes	1,065,797	465,732	1,073,184	1,035,839	1,274,531	1,451,916	1,394,387
Total EXPENDITURES:	\$ 1,115,385	\$ 1,709,547	\$ 1,191,934	\$ 1,217,089	\$ 1,483,879	\$ 1,661,066	\$ 1,641,067

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
<b>EXPENDITURES before Facilities</b>							
6100 - Payroll Expenditures	690,432	775,146	753,005	748,121	1,074,343	1,157,583	1,125,758
6200 - Contracted Services	201,216	87,418	72,505	87,384	96,669	121,718	129,986
6300 - Supplies & Materials	67,731	76,490	72,074	182,579	97,381	149,145	164,599
6400 - Other Operating Costs	28,099	14,137	15,520	28,202	44,136	58,176	50,325
6600 - Capital Assets	-	-	-	-	-	-	-
	987,478	953,191	913,103	1,046,286	1,312,529	1,486,622	1,470,668
<b>EXPENDITURES - Facilities</b>							
6487 - Facilities Support Charges	162,319	156,292	160,081	171,350	171,350	174,444	170,399
Total EXPENDITURES:	\$ 1,149,797	\$ 1,109,483	\$ 1,073,184	\$ 1,217,636	\$ 1,483,879	\$ 1,661,066	\$ 1,641,067

<b>Performance Ratio</b>	7%	58%	11%	15%	14%	13%	15%
Total Local, Federal, and State Revenues / Total Expenditures							



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Budget Trend Analysis for Fiscal Year 2024-2025

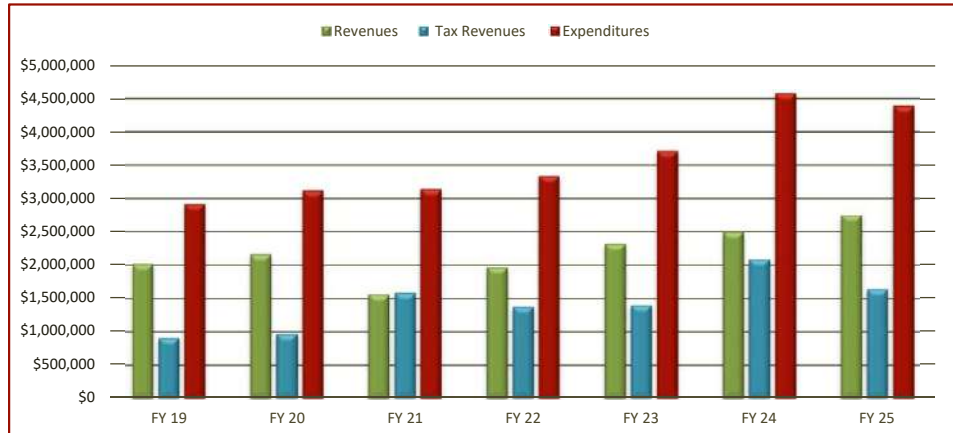
### Highpoint East School

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>REVENUES</b>							
<b>REVENUES - Local, State, and Federal</b>							
5720 - Local Rev-Schl Districts	\$ 2,016,830	\$ 2,162,008	\$ 1,558,767	\$ 1,964,392	\$ 2,318,287	\$ 2,502,150	\$ 2,752,850
5740 - Local Revenue-Other	-	-	-	-	-	-	-
	2,016,830	2,162,008	1,558,767	1,964,392	2,318,287	2,502,150	2,752,850
<b>REVENUES - Tax Revenues</b>							
5710 - Local Property Taxes	902,352	959,629	1,582,156	1,375,116	1,394,703	2,086,845	1,637,504
<b>Total REVENUES:</b>	<b>2,919,182</b>	<b>3,121,637</b>	<b>3,140,923</b>	<b>3,339,508</b>	<b>3,712,990</b>	<b>4,588,995</b>	<b>4,390,354</b>

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget
<b>EXPENDITURES</b>							
<b>EXPENDITURES before Facilities</b>							
6100 - Payroll Expenditures	2,224,970	2,434,405	2,476,687	2,589,068	2,956,502	3,576,087	3,350,880
6200 - Contracted Services	218,655	230,512	217,058	256,869	245,602	276,540	289,210
6300 - Supplies & Materials	78,154	91,116	68,184	89,130	72,731	137,269	146,800
6400 - Other Operating Costs	32,381	14,137	19,006	25,919	36,912	35,740	38,564
	2,554,161	2,770,170	2,780,936	2,960,985	3,311,747	4,025,636	3,825,454
<b>EXPENDITURES - Facilities</b>							
6487 - Facilities Support Charges	365,021	351,467	359,987	378,523	401,243	557,328	564,900
<b>Total EXPENDITURES:</b>	<b>\$ 2,919,182</b>	<b>\$ 3,121,637</b>	<b>\$ 3,140,923</b>	<b>\$ 3,339,508</b>	<b>\$ 3,712,990</b>	<b>\$ 4,582,964</b>	<b>\$ 4,390,354</b>

**Performance Ratio** 69% 69% 50% 59% 62% 55% 63%

Total Local, Federal, and State Revenues / Total Expenditures







# Glossary

GLOSSARY SECTION



# Harris County Department of Education

## Glossary of Terms

**AB School** -Adaptive and Behavior School

**Account Code** – This is the second part of the eFinance Account Code. It is an eight-digit numerical sequence consisting of the 4-digit object code and 4-digit sub-object code used for accounting purposes. Follows the Budget Code. See **Object Code** and **Sub-object Code**.

**Account Number (Budget Number)** – Consists of the **Budget Code** and the **Account Code**; the numerical sequence necessary to reflect budget operations and conditions, such as estimate revenues, appropriations, and encumbrances, the net balance, and other related information.

**Accounting Period** – A period at the end of which and for which financial statements are prepared; for example, September 1 through August 31.

**Accrual Basis** – Accrual accounting attempts to records the financial effects on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the periods in which those transactions, events, and circumstances occur rather than only in the periods in which cash is received or paid by the enterprise. Accrual accounting is concerned with the process by which cash expended on resources and activities is returned as more (or perhaps less) cash to the enterprise, not just with the beginning and end of that process. It recognizes that the buying, producing, selling, and other operations of an enterprise during a period, as well as other events that affect enterprise performance, often do not coincide with the cash receipts and payments of the period.

**ACFR** – Annual Comprehensive Financial Report

**Adopted Tax Rate** – The total adopted rate is composed of a maintenance and operation rate (M&O) and a debt service rate (sometimes referred to as the Interest and Sinking, or I&S, rate). Rates are expressed per \$100 of taxable value.

**Allocation** – A part of a lump-sum appropriation, which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

**Appraisal** – (1) The act of appraising; (2) The estimated value resulting from such action.

**Appraise** – To make an estimate of value, particularly of the value of property. Note: if the property is valued for purpose of taxation, the less-inclusive term “assess” is usually used.

**Appropriation** – Budget dollars that have been set aside for a particular use.

**Appropriation Account** – A budgetary account set up to record specific authorization to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

**Arbitrage** – In the context of government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities.

**Assess** – To value property officially for the purpose of taxation. Note: the term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

**Assessed Valuation** – A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Assets/Personal Property** – Property (fixed assets or capital assets) that is generally portable and owned by an entity (sometimes leased); which has a monetary value.

**Assets/Real Property** – Real estate or other property owned by an entity, which has a monetary value.

**Balanced Budget** – A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

**Bill** – A term used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution.

**Board of Education** – The elected or appointed body that has been created according to State law and vested with responsibilities for educational activities in each geographical area. These bodies are sometimes called school boards, governing boards, school trustees, etc.

**Bond** – A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period and requires greater legal formality.

**Bonded Debt** – The part of debt which is covered by outstanding bonds. Sometimes called “Bonded Indebtedness.”

**Bonds Issued** – Bonds sold.

**Bonds Payable** – The face value of bonds issued and unpaid.

**Budget** – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

**Budget Code** – This is the first part of the eFinance Account Code. It is fourteen digit numerical sequence consisting of the 3-digit fund code, 1-digit year code, 2-digit function code, 3-digit location code, 2-digit program code, and the 3-digit budget manager code, used to accounting purposes; precedes the **Account Code**. See **Fund Code**, **Function Code**, **Location Code**, **Program Code**, and **Budget Manager Code**.

**Budget Manager Code** – Denotes a program, purpose, or division applicable to the revenue or expenditure; part of the Budget Code: XXX-X-XX-XXX-XX-**XXX**.

**Capital Asset** – Same as **Fixed Asset**. Usually depreciated in governmental accounting

**Capital Budget** – A plan of proposed capital outlays and the means of financing them for the fiscal period. It is usually a part of the current budget. A capital program is sometimes referred to as a capital budget.

**Capital Outlay** – Expenditures which result in the acquisition of or addition to fixed assets. A fixed asset is defined as a tangible item whose expected useful life is over one year and whose value is more than \$1,000 and less than \$5,000 per item. It is not depreciated. A capital asset is defined as a tangible item (fixed asset) whose expected useful life is over one year and whose value exceeds \$5,000 per item. It is depreciated if applicable.

**Capital Expenditure** – charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures and other permanent improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$5,000 and a useful life expectancy of greater than 1 year.

**Capital Project** – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**CASE – Cooperative for After School Enrichment** – A division of Harris County Department of Education formed in 1999, to mobilize the community to work together to ensure that every child in Harris County has access to an after-school program.

**CDA** – A HCDE investment policy that covers all financial assets under the direct control of the Department. Transactions involving the purchase, sale, and maintenance of all Department financial investments are included within the jurisdiction of this policy.

**CGD – Center for Grant Development** – A program in HCDE's Resource Development Division.

**CH** – A HCDE policy in which the Board delegates to the Superintendent or the Superintendent's designee the authority to determine the method of purchasing, in accordance with CH(LEGAL), and to make budgeted purchases. However, any purchase that costs or aggregates to a cost of \$50,000 or more shall require Board approval before a transaction is culminated.

**Community Services** – Those services, which are provided for the community, or some segment of the community and the activities are other than regular public education and adult basic education services.

**Consultant** – A resource person who aids the regular personnel through conference, demonstration, research, or other means.

**Contracted Services** – Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency.

**CSSS** – Center for Safe and Secure Schools

**Current** – As used in this manual, the term has reference to the fiscal year in progress.

**Current Budget** – The annual budget prepared for and effective during the present fiscal year.

**Current Year's Tax Levy** – Taxes levied for the current fiscal period.

**Debt** – An obligation resulting from the borrowing of money or from the purchase of goods and



services. Debts of local education agencies include bonds, warrants, and notes, etc.

**Debt Service Fund** – A fund used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on all bonds.

**Deficit** – The excess of the expenditures of a fund over the fund's resources.

**Delinquent Taxes** – Taxes remaining unpaid on and after the date on which they become delinquent by statute.

**Depreciate/Depreciation** – [Verb] to consider something as having less value each year over a fixed period, for the calculation of income tax; [Noun] the amount or percentage by which something decreases in value over time, usually one year.

**Designated Fund Balance** – Management's intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the Education Board.

**Direct Debt** – Debt that is to be repaid by the reporting government itself rather than by an overlapping or underlying government.

**EDGAR** – the **Electronic Data Gathering, Analysis, and Retrieval** system, performs automated collection, validation, indexing, acceptance, and forwarding of submissions by companies and others who are required by law to file forms with the [U.S. Securities and Exchange Commission](#) (the "SEC"). The database is freely available to the public via the Internet.

**EFT – Electronic Funds Transfer** – Electronic payments and collections.

**Effective Tax Rate** – tax rate that will impose the same total taxes as last year if you compare properties taxed in both years. This tax rate will now be recognized as “no-new-revenue tax rate” (**NNRR**)

**Encumbrance** – Commitments related to unperformed contracts for goods or services.

**Enterprise Fund** – Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

**FASRG – Financial Accountability System Resource Guide** – Describes the rules for financial accounting for Charter Schools, Education Service Centers and School Districts. Texas Administrative Code (TAC) §109.41.

**Fiduciary Funds** – A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Final Amended Budget** – Term used in connection with budgetary reporting. The original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

**Financial Resources** – Resources that are or will become available for spending.

**Fiscal Year (FY)** – A twelve-month period to which the annual budget applies and at the end of which the entity determines its financial position and the results of its operations.

**Fixed Asset** – A permanently owned thing; an asset of a business that is central to its operation and is not traded. Usually not depreciated in governmental accounting.

**Food Service** – Function 35; those activities that have as their purpose the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities.

**Full-time Equivalent (FTE)** – is a ratio that represents the number of hours that an employee works compared to 40 hours.

**Function Code** – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose; for example, Instruction, Administration, etc.; part of the **Budget Code**: XXX-X-XX-XXX-XX-XXX.

**Fund** – A sum of money or other resources set-aside for specific activities of a school district. The fund accounts constitute a complete entity and all the financial transactions for the fund are recorded in them.

**Fund Code** – 3-digit code assigned to accounts for funds with separate purposes, part of the **Budget Code**: XXX-X-XX-XXX-XX-XXX.

**Fund Balance** – The difference between assets and liabilities reported in a governmental fund.

**Fund Balance:**

**Assigned** – Amounts constrained by the state 's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. Intent should be expressed by the Texas Legislature, or a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

**Unassigned** – represents fund balance that has not been assigned to other funds and has not been restricted, committed or assigned to specific purposes within the general fund

**Committed** – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the Texas Legislature)

**Restricted** – constraints placed on the use of resources are either: Externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

**Non-Spendable** – classification includes amounts that cannot be spent because they are either: Not in spendable form, or legally or contractually required to be maintained intact.

**GASB – Governmental Accounting Standards Board** – An independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

**General Fund** – A fund used to finance the ordinary operations of the local education agency. It



Is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

**GFOA – Government Finance Officers Association** – An association that educates professionals about financial policy, best practices, education, training, networking, and leadership.

**Governmental Funds** – A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, debt service funds, and permanent funds are the types of funds referred to as *governmental funds*.

**Grant** – A contribution, either money or material goods, made by an outside entity or a governmental unit to another unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

**HCAD – Harris County Appraisal District** – Establishes the appraisal value of property within Harris County. This is done to allocate taxes fairly among all taxpayers.

**HCDE** – Harris County Department of Education

**HCOEM – Harris County Office of Emergency Management** – Helps prepare the residents and property of Harris County for disasters with training, education, and preparedness.

**HCTO – Harris County Tax Office** – Manages automobile registration, titling, property tax services, and voter registration for Harris County.

**Internal Service Funds** – Proprietary fund type that may be used to report any activities that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

**I & S Tax** – Interest and sinking is a term that is used interchangeably with debt service fund in discussing the components of the tax rate.

**IRB – Institutional Review Board** – A committee designated to review, monitor, and approve research involving humans.

**ISS** – Instructional Support Services

**ITB – Invitation to Bid** – A request made by a purchaser to prospective suppliers for their competitive price quotations on goods or services.

**Location Code** – Denotes the physical address of the revenue or expenditure, part of the Budget Code: XXX-X-XX-XXX-XX-XXX.

**Levy** – [Verb] To impose taxes or special assessments. [Noun] The total of taxes or special assessments imposed by a governmental unit.

**Major Fund** – Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to separate opinion in the independent auditor's report.

**M & O Tax** – Maintenance and operations is a term that is used interchangeably with general fund in discussing the components of the tax rate.

**Modified Accrual Basis** – Under the modified accrual basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

**No-New-Revenue Rate (“NNRR”)** – It replaced the Effective Tax Rate which is the tax rate that will impose the same total taxes as previous year if you compare properties taxed in both years.

**Nominal Rate** – the rate that appears on the tax bills

**Object Code** – As applied to expenditures, this term has reference to an article or services received; for example, payroll costs, or purchased and contracted services; part of the Account Code: **XXXX-XXXX**.

**Operating Funds** – Operating funds are used to pay for the day-to-day expenses of the Department. Those expenses include salaries, benefits, utilities, supplies, etc. They do not include construction, renovations and building maintenance, which are included under Internal service funds, and it does not include Federal Grants funded programs administered by the Department which are included under Special Revenue Funds.

**Other Resources** – An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.

**Other Uses** – A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends.

**P** – Reference point for “Projected”.

**PAFR** – Popular Annual Financial Report

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

**Principal of Bonds** – The face value of bonds.

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

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

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

**PFC** – stands for Public Facility Corporation

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

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

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

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

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

**Sinking Fund** – See Debt Service Fund

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

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

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

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

**TEA** – Texas Education Agency.

**TMS** – Travel Management System

**TRS** – The **T**eacher **R**etirement **S**ystem of Texas is a public employee retirement system that is a multiple employer defined benefit pension plan. Based on salary and wages, for FY 2019-20 State law provides for a

- Member Retirement Contribution 7.7%
- TRS-Care Contribution for Member .65% and for Reporting Entity .75%
- State or Federal grant contribution rate of 7.5%
- Federal TRS-Care 1.25%
- Public Education Employer Contribution (formerly RE Payment for Non-OASDI Members: 1.5%
- Pension Surcharge: 15.2% and
- TRS-Care Surcharge \$535

**Tax Rate Components** – See **I & S Tax** (Interest and sinking) **M & O** (Maintenance and Operations) **Tax**.

**Taxes** – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**Unreserved and Undesignated Fund Balance** – Available expendable financial resources in a governmental fund that are not the object of tentative management plans.

**Voter-approval Rate (“VAR”)** – It replaced the Rollback Rate tax rate which is the highest tax rate the taxing unit can set before taxpayers can start tax VAR procedures.

**WMS** – Workshop Management System.



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# Appendix





Harris County Department of Education & HCDE Public Facility Corp.  
Lease Revenue Bonds, Series 2024  
Maintenance Tax Notes, Series 2024

LR Bonds: 25-Year Amort

Debt Service Analysis - \$15MM Lease Revenue Bonds and \$16.313MM Maintenance Tax Notes

		Lease Revenue Bonds								Maintenance Tax Notes										
Fiscal Year Ending	Taxable Assessed Valuation	Interlocal Contract Revenues Available	Outstanding Series 2016 Debt Service	Outstanding Series 2020 Debt Service	Total Outstanding LR Debt Service	\$ 15,000,000 Series 2024 Debt Service	Combined Lease Revenue Debt Service	DS Coverage (MADS)	Outstanding Series 2009A Debt Service	Outstanding Series 2020 Debt Service	\$ 16,313,000 Series 2024 Debt Service	Combined M-Tax Note Debt Service	Tax Rate @ 98.00% Collections	CAPI	District Contribution	TOTAL COMBINED DEBT SERVICE	Tax Year			
2022	\$ 520,844,496,735	\$ 16,940,765	\$ 765,020	\$ 1,023,513	\$ 1,788,533	\$ -	\$ 1,788,533	9.47	\$ 451,429	\$ 508,800	\$ -	\$ 960,229	\$ 0.0002	\$ -	\$ -	\$ 2,748,762	2021			
2023	556,000,000,000	16,940,765	763,008	1,023,513	1,786,521	-	1,786,521	9.48	451,429	508,800	-	960,229	0.0002	-	-	2,746,750	2022			
2024	626,888,958,569	16,940,765	750,912	1,735,263	2,486,175	-	2,486,175	6.81	-	508,800	300,009.72	808,810	0.0001	-	-	3,294,984	2023			
2025	626,888,958,569	16,940,765	758,648	1,708,513	2,467,161	898,250	3,365,411	5.03	-	508,800	739,750.00	1,248,550	0.0002	-	-	4,613,961	2024			
2026	626,888,958,569	16,940,765	746,216	1,715,388	2,461,604	776,625	3,238,229	5.23	-	508,800	739,750.00	1,248,550	0.0002	-	-	4,486,779	2025			
2027	626,888,958,569	16,940,765	-	1,768,763	1,768,763	870,375	2,639,138	6.42	-	1,210,800	1,207,750.00	2,418,550	0.0004	-	-	5,057,688	2026			
2028	626,888,958,569	16,940,765	-	1,773,513	1,773,513	866,500	2,640,013	6.42	-	1,204,050	1,208,125.00	2,412,175	0.0004	-	-	5,052,188	2027			
2029	626,888,958,569	16,940,765	-	1,727,013	1,727,013	867,250	2,594,263	6.53	-	1,244,550	1,207,250.00	2,451,800	0.0004	-	-	5,046,063	2028			
2030	626,888,958,569	16,940,765	-	1,719,513	1,719,513	867,500	2,587,013	6.55	-	1,251,800	1,210,000.00	2,461,800	0.0004	-	-	5,048,813	2029			
2031	626,888,958,569	16,940,765	-	1,710,163	1,710,163	867,250	2,577,413	6.57	-	1,261,200	1,206,375.00	2,467,575	0.0004	-	-	5,044,988	2030			
2032	626,888,958,569	16,940,765	-	1,704,263	1,704,263	866,500	2,570,763	6.59	-	1,268,100	1,206,375.00	2,474,475	0.0004	-	-	5,045,238	2031			
2033	626,888,958,569	16,940,765	-	1,701,863	1,701,863	870,125	2,571,988	6.59	-	1,273,200	1,209,750.00	2,482,950	0.0004	-	-	5,054,938	2032			
2034	626,888,958,569	16,940,765	-	1,702,763	1,702,763	868,125	2,570,888	6.59	-	1,271,975	1,206,500.00	2,478,475	0.0004	-	-	5,049,363	2033			
2035	626,888,958,569	16,940,765	-	1,703,663	1,703,663	870,500	2,574,163	6.58	-	1,269,875	1,206,625.00	2,476,500	0.0004	-	-	5,050,663	2034			
2036	626,888,958,569	16,940,765	-	1,710,163	1,710,163	867,250	2,577,413	6.57	-	1,266,875	1,205,000.00	2,471,875	0.0004	-	-	5,049,288	2035			
2037	626,888,958,569	16,940,765	-	1,729,663	1,729,663	917,125	2,646,788	6.40	-	1,194,025	1,206,500.00	2,400,525	0.0004	-	-	5,047,313	2036			
2038	626,888,958,569	16,940,765	-	1,717,088	1,717,088	924,750	2,641,838	6.41	-	1,196,250	1,206,000.00	2,402,250	0.0004	-	-	5,044,088	2037			
2039	626,888,958,569	16,940,765	-	1,723,463	1,723,463	916,500	2,639,963	6.42	-	1,197,425	1,208,375.00	2,405,800	0.0004	-	-	5,045,763	2038			
2040	626,888,958,569	16,940,765	-	1,723,681	1,723,681	912,625	2,636,306	6.43	-	1,192,625	1,208,500.00	2,401,125	0.0004	-	-	5,037,431	2039			
2041	626,888,958,569	16,940,765	-	2,400,375	2,400,375	1,234,625	3,635,000	4.66	-	-	1,381,875.00	1,381,875	0.0002	-	-	5,016,875	2040			
2042	626,888,958,569	16,940,765	-	2,389,900	2,389,900	1,232,000	3,621,900	4.68	-	-	1,373,375.00	1,373,375	0.0002	-	-	4,995,275	2041			
2043	626,888,958,569	16,940,765	-	2,055,400	2,055,400	1,232,500	3,287,900	5.15	-	-	1,567,125.00	1,567,125	0.0003	-	-	4,855,025	2042			
2044	626,888,958,569	16,940,765	-	2,059,400	2,059,400	1,235,875	3,295,275	5.14	-	-	1,552,875.00	1,552,875	0.0003	-	-	4,848,150	2043			
2045	626,888,958,569	16,940,765	-	2,055,300	2,055,300	1,622,125	3,677,425	4.61	-	-	-	-	-	-	-	3,677,425	2044			
2046	626,888,958,569	16,940,765	-	-	-	1,625,625	1,625,625	10.42	-	-	-	-	-	-	-	1,625,625	2045			
2047	626,888,958,569	16,940,765	-	-	-	1,625,625	1,625,625	10.42	-	-	-	-	-	-	-	1,625,625	2046			
2048	626,888,958,569	16,940,765	-	-	-	1,627,000	1,627,000	10.41	-	-	-	-	-	-	-	1,627,000	2047			
2049	626,888,958,569	16,940,765	-	-	-	1,624,625	1,624,625	10.43	-	-	-	-	-	-	-	1,624,625	2048			
2050	626,888,958,569	16,940,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2049			
2051	626,888,958,569	16,940,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2050			
2052	626,888,958,569	16,940,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2051			
2053	626,888,958,569	16,940,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2052			
2054	626,888,958,569	16,940,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2053			
Total >>			\$ 2,255,776	\$ 40,235,106	\$ 42,490,882	\$ 27,087,250	\$ 69,578,132	\$ 174	\$ -	\$ 18,829,150	\$ 24,557,885	\$ 43,387,035		\$ -	\$ -	\$ 112,965,167				
						4.30%														

Par amounts are representative of Project Fund amounts.

SOURCES AND USES OF FUNDS

Harris County Department of Education  
Maintenance Tax Notes, Series 2024

Dated Date	03/01/2024
Delivery Date	03/19/2024

Sources:

Bond Proceeds:	
Par Amount	15,095,000.00
Net Premium	1,441,670.60
<hr/>	
	16,536,670.60
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Uses:

Project Fund Deposits:	
Project Fund	16,313,000.00
Delivery Date Expenses:	
Cost of Issuance	142,500.00
Underwriter's Discount	79,829.22
	<hr/>
	222,329.22
Other Uses of Funds:	
Additional Proceeds	1,341.38
<hr/>	
	16,536,670.60
<hr/>	

## BOND SUMMARY STATISTICS

Harris County Department of Education  
Maintenance Tax Notes, Series 2024

Dated Date	03/01/2024
Delivery Date	03/19/2024
Last Maturity	02/15/2044
Arbitrage Yield	3.475780%
True Interest Cost (TIC)	3.738694%
Net Interest Cost (NIC)	3.928593%
All-In TIC	3.829281%
Average Coupon	4.621063%
Average Life (years)	13.028
Weighted Average Maturity (years)	12.843
Duration of Issue (years)	9.796
Par Amount	15,095,000.00
Bond Proceeds	16,536,670.60
Total Interest	9,087,984.44
Net Interest	7,726,143.06
Total Debt Service	24,182,984.44
Maximum Annual Debt Service	1,407,600.00
Average Annual Debt Service	1,214,886.18
Underwriter's Fees (per \$1000)	
Average Takedown	3.279563
Management Fee	1.000000
Other Fee	1.008892
Total Underwriter's Discount	5.288454
Bid Price	109.021804

Bond Component	Par Value	Price	Average Coupon	Average Life	Average Maturity Date	Duration	PV of 1 bp change
Serial Bonds	11,160,000.00	113.301	5.000%	10.945	02/27/2035	8.614	8,292.90
2044 Term Bonds	3,935,000.00	98.913	4.000%	18.939	02/25/2043	13.413	5,272.90
	15,095,000.00			13.028			13,565.80

	TIC	All-In TIC	Arbitrage Yield
Par Value	15,095,000.00	15,095,000.00	15,095,000.00
+ Accrued Interest			
+ Premium (Discount)	1,441,670.60	1,441,670.60	1,441,670.60
- Underwriter's Discount	-79,829.22	-79,829.22	
- Cost of Issuance Expense		-142,500.00	
- Other Amounts			
Target Value	16,456,841.38	16,314,341.38	16,536,670.60
Target Date	03/19/2024	03/19/2024	03/19/2024
Yield	3.738694%	3.829281%	3.475780%

## BOND PRICING

Harris County Department of Education  
Maintenance Tax Notes, Series 2024

Bond Component	Maturity Date	Amount	Rate	Yield	Price	Yield to Maturity	Premium (-Discount)	Takedown
Serial Bonds:								
	02/15/2027	475,000	5.000%	2.820%	106.038		28,680.50	2.500
	02/15/2028	530,000	5.000%	2.730%	108.352		44,265.60	2.500
	02/15/2029	560,000	5.000%	2.730%	110.353		57,976.80	2.500
	02/15/2030	590,000	5.000%	2.750%	112.185		71,891.50	2.500
	02/15/2031	620,000	5.000%	2.760%	113.993		86,756.60	3.000
	02/15/2032	650,000	5.000%	2.780%	115.655		101,757.50	3.000
	02/15/2033	680,000	5.000%	2.800%	117.231		117,170.80	3.250
	02/15/2034	715,000	5.000%	2.820%	117.059 C	2.997%	121,971.85	3.250
	02/15/2035	755,000	5.000%	2.920%	116.204 C	3.225%	122,340.20	3.250
	02/15/2036	795,000	5.000%	3.020%	115.357 C	3.419%	122,088.15	3.500
	02/15/2037	835,000	5.000%	3.120%	114.516 C	3.585%	121,208.60	3.500
	02/15/2038	875,000	5.000%	3.250%	113.435 C	3.751%	117,556.25	3.500
	02/15/2039	920,000	5.000%	3.330%	112.775 C	3.864%	117,530.00	3.500
	02/15/2040	970,000	5.000%	3.420%	112.038 C	3.972%	116,768.60	3.500
	02/15/2041	1,190,000	5.000%	3.490%	111.469 C	4.056%	136,481.10	3.500
		<u>11,160,000</u>					<u>1,484,444.05</u>	
2044 Term Bonds:								
	02/15/2042	1,250,000	4.000%	4.080%	98.913		-13,587.50	3.500
	02/15/2043	1,305,000	4.000%	4.080%	98.913		-14,185.35	3.500
	02/15/2044	<u>1,380,000</u>	4.000%	4.080%	98.913		<u>-15,000.60</u>	3.500
		<u>3,935,000</u>					<u>-42,773.45</u>	
<hr/>							<hr/>	
15,095,000							1,441,670.60	
<hr/>							<hr/>	

Dated Date	03/01/2024	
Delivery Date	03/19/2024	
First Coupon	08/15/2024	
Par Amount	15,095,000.00	
Premium	1,441,670.60	
Production	16,536,670.60	109.550650%
Underwriter's Discount	-79,829.22	-0.528845%
Purchase Price	16,456,841.38	109.021804%
Accrued Interest		
Net Proceeds	16,456,841.38	

BOND DEBT SERVICE

Harris County Department of Education  
Maintenance Tax Notes, Series 2024

Period Ending	Principal	Coupon	Interest	Debt Service
08/31/2024			290,134.44	290,134.44
08/31/2025			715,400.00	715,400.00
08/31/2026			715,400.00	715,400.00
08/31/2027	475,000	5.000%	703,525.00	1,178,525.00
08/31/2028	530,000	5.000%	678,400.00	1,208,400.00
08/31/2029	560,000	5.000%	651,150.00	1,211,150.00
08/31/2030	590,000	5.000%	622,400.00	1,212,400.00
08/31/2031	620,000	5.000%	592,150.00	1,212,150.00
08/31/2032	650,000	5.000%	560,400.00	1,210,400.00
08/31/2033	680,000	5.000%	527,150.00	1,207,150.00
08/31/2034	715,000	5.000%	492,275.00	1,207,275.00
08/31/2035	755,000	5.000%	455,525.00	1,210,525.00
08/31/2036	795,000	5.000%	416,775.00	1,211,775.00
08/31/2037	835,000	5.000%	376,025.00	1,211,025.00
08/31/2038	875,000	5.000%	333,275.00	1,208,275.00
08/31/2039	920,000	5.000%	288,400.00	1,208,400.00
08/31/2040	970,000	5.000%	241,150.00	1,211,150.00
08/31/2041	1,190,000	5.000%	187,150.00	1,377,150.00
08/31/2042	1,250,000	4.000%	132,400.00	1,382,400.00
08/31/2043	1,305,000	4.000%	81,300.00	1,386,300.00
08/31/2044	1,380,000	4.000%	27,600.00	1,407,600.00
	15,095,000		9,087,984.44	24,182,984.44

## BOND DEBT SERVICE

Harris County Department of Education  
Maintenance Tax Notes, Series 2024

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/15/2024			290,134.44	290,134.44	
08/31/2024					290,134.44
02/15/2025			357,700.00	357,700.00	
08/15/2025			357,700.00	357,700.00	
08/31/2025					715,400.00
02/15/2026			357,700.00	357,700.00	
08/15/2026			357,700.00	357,700.00	
08/31/2026					715,400.00
02/15/2027	475,000	5.000%	357,700.00	832,700.00	
08/15/2027			345,825.00	345,825.00	
08/31/2027					1,178,525.00
02/15/2028	530,000	5.000%	345,825.00	875,825.00	
08/15/2028			332,575.00	332,575.00	
08/31/2028					1,208,400.00
02/15/2029	560,000	5.000%	332,575.00	892,575.00	
08/15/2029			318,575.00	318,575.00	
08/31/2029					1,211,150.00
02/15/2030	590,000	5.000%	318,575.00	908,575.00	
08/15/2030			303,825.00	303,825.00	
08/31/2030					1,212,400.00
02/15/2031	620,000	5.000%	303,825.00	923,825.00	
08/15/2031			288,325.00	288,325.00	
08/31/2031					1,212,150.00
02/15/2032	650,000	5.000%	288,325.00	938,325.00	
08/15/2032			272,075.00	272,075.00	
08/31/2032					1,210,400.00
02/15/2033	680,000	5.000%	272,075.00	952,075.00	
08/15/2033			255,075.00	255,075.00	
08/31/2033					1,207,150.00
02/15/2034	715,000	5.000%	255,075.00	970,075.00	
08/15/2034			237,200.00	237,200.00	
08/31/2034					1,207,275.00
02/15/2035	755,000	5.000%	237,200.00	992,200.00	
08/15/2035			218,325.00	218,325.00	
08/31/2035					1,210,525.00
02/15/2036	795,000	5.000%	218,325.00	1,013,325.00	
08/15/2036			198,450.00	198,450.00	
08/31/2036					1,211,775.00
02/15/2037	835,000	5.000%	198,450.00	1,033,450.00	
08/15/2037			177,575.00	177,575.00	
08/31/2037					1,211,025.00
02/15/2038	875,000	5.000%	177,575.00	1,052,575.00	
08/15/2038			155,700.00	155,700.00	
08/31/2038					1,208,275.00
02/15/2039	920,000	5.000%	155,700.00	1,075,700.00	
08/15/2039			132,700.00	132,700.00	
08/31/2039					1,208,400.00
02/15/2040	970,000	5.000%	132,700.00	1,102,700.00	
08/15/2040			108,450.00	108,450.00	
08/31/2040					1,211,150.00
02/15/2041	1,190,000	5.000%	108,450.00	1,298,450.00	
08/15/2041			78,700.00	78,700.00	
08/31/2041					1,377,150.00
02/15/2042	1,250,000	4.000%	78,700.00	1,328,700.00	
08/15/2042			53,700.00	53,700.00	
08/31/2042					1,382,400.00
02/15/2043	1,305,000	4.000%	53,700.00	1,358,700.00	
08/15/2043			27,600.00	27,600.00	
08/31/2043					1,386,300.00
02/15/2044	1,380,000	4.000%	27,600.00	1,407,600.00	
08/31/2044					1,407,600.00
	15,095,000		9,087,984.44	24,182,984.44	24,182,984.44

## FORM 8038 STATISTICS

Harris County Department of Education  
Maintenance Tax Notes, Series 2024Dated Date 03/01/2024  
Delivery Date 03/19/2024

Bond Component	Date	Principal	Coupon	Price	Issue Price	Redemption at Maturity
Serial Bonds:						
	02/15/2027	475,000.00	5.000%	106.038	503,680.50	475,000.00
	02/15/2028	530,000.00	5.000%	108.352	574,265.60	530,000.00
	02/15/2029	560,000.00	5.000%	110.353	617,976.80	560,000.00
	02/15/2030	590,000.00	5.000%	112.185	661,891.50	590,000.00
	02/15/2031	620,000.00	5.000%	113.993	706,756.60	620,000.00
	02/15/2032	650,000.00	5.000%	115.655	751,757.50	650,000.00
	02/15/2033	680,000.00	5.000%	117.231	797,170.80	680,000.00
	02/15/2034	715,000.00	5.000%	117.059	836,971.85	715,000.00
	02/15/2035	755,000.00	5.000%	116.204	877,340.20	755,000.00
	02/15/2036	795,000.00	5.000%	115.357	917,088.15	795,000.00
	02/15/2037	835,000.00	5.000%	114.516	956,208.60	835,000.00
	02/15/2038	875,000.00	5.000%	113.435	992,556.25	875,000.00
	02/15/2039	920,000.00	5.000%	112.775	1,037,530.00	920,000.00
	02/15/2040	970,000.00	5.000%	112.038	1,086,768.60	970,000.00
	02/15/2041	1,190,000.00	5.000%	111.469	1,326,481.10	1,190,000.00
2044 Term Bonds:						
	02/15/2042	1,250,000.00	4.000%	98.913	1,236,412.50	1,250,000.00
	02/15/2043	1,305,000.00	4.000%	98.913	1,290,814.65	1,305,000.00
	02/15/2044	1,380,000.00	4.000%	98.913	1,364,999.40	1,380,000.00
		15,095,000.00			16,536,670.60	15,095,000.00

	Maturity Date	Interest Rate	Issue Price	Stated Redemption at Maturity	Weighted Average Maturity	Yield
Final Maturity	02/15/2044	4.000%	1,364,999.40	1,380,000.00		
Entire Issue			16,536,670.60	15,095,000.00	12.8428	3.4758%

Proceeds used for accrued interest	0.00
Proceeds used for bond issuance costs (including underwriters' discount)	222,329.22
Proceeds used for credit enhancement	0.00
Proceeds allocated to reasonably required reserve or replacement fund	0.00



## PROOF OF ARBITRAGE YIELD

Harris County Department of Education  
Maintenance Tax Notes, Series 2024

Date	Debt Service	Present Value to 03/19/2024 @ 3.4757803652%
08/15/2024	290,134.44	286,107.98
02/15/2025	357,700.00	346,710.42
08/15/2025	357,700.00	340,787.90
02/15/2026	357,700.00	334,966.55
08/15/2026	357,700.00	329,244.64
02/15/2027	832,700.00	753,365.29
08/15/2027	345,825.00	307,532.27
02/15/2028	875,825.00	765,541.83
08/15/2028	332,575.00	285,731.72
02/15/2029	892,575.00	753,756.12
08/15/2029	318,575.00	264,432.66
02/15/2030	908,575.00	741,278.60
08/15/2030	303,825.00	243,647.22
02/15/2031	923,825.00	728,190.38
08/15/2031	288,325.00	223,385.41
02/15/2032	938,325.00	714,567.17
08/15/2032	272,075.00	203,655.28
02/15/2033	8,007,075.00	5,891,124.66
08/15/2033	78,700.00	56,913.63
02/15/2034	78,700.00	55,941.43
08/15/2034	78,700.00	54,985.84
02/15/2035	78,700.00	54,046.57
08/15/2035	78,700.00	53,123.35
02/15/2036	78,700.00	52,215.89
08/15/2036	78,700.00	51,323.94
02/15/2037	78,700.00	50,447.22
08/15/2037	78,700.00	49,585.48
02/15/2038	78,700.00	48,738.46
08/15/2038	78,700.00	47,905.91
02/15/2039	78,700.00	47,087.57
08/15/2039	78,700.00	46,283.22
02/15/2040	78,700.00	45,492.61
08/15/2040	78,700.00	44,715.51
02/15/2041	78,700.00	43,951.67
08/15/2041	78,700.00	43,200.89
02/15/2042	1,328,700.00	716,905.92
08/15/2042	53,700.00	28,479.13
02/15/2043	1,358,700.00	708,261.04
08/15/2043	27,600.00	14,141.52
02/15/2044	1,407,600.00	708,897.72
	22,475,234.44	16,536,670.60

Proceeds Summary

Delivery date	03/19/2024
Par Value	15,095,000.00
Premium (Discount)	1,441,670.60
Target for yield calculation	16,536,670.60

## PROOF OF ARBITRAGE YIELD

Harris County Department of Education  
Maintenance Tax Notes, Series 2024

Assumed Call/Computation Dates for Premium Bonds

Bond Component	Maturity Date	Rate	Yield	Call Date	Call Price	Yield To Call/Maturity
SERIAL	02/15/2034	5.000%	2.820%	02/15/2033	100.000	2.8207305%
SERIAL	02/15/2035	5.000%	2.920%	02/15/2033	100.000	2.9207482%
SERIAL	02/15/2036	5.000%	3.020%	02/15/2033	100.000	3.0206939%
SERIAL	02/15/2037	5.000%	3.120%	02/15/2033	100.000	3.1207964%
SERIAL	02/15/2038	5.000%	3.250%	02/15/2033	100.000	3.2507547%
SERIAL	02/15/2039	5.000%	3.330%	02/15/2033	100.000	3.3308254%
SERIAL	02/15/2040	5.000%	3.420%	02/15/2033	100.000	3.4208984%
SERIAL	02/15/2041	5.000%	3.490%	02/15/2033	100.000	3.4909223%

Rejected Call/Computation Dates for Premium Bonds

Bond Component	Maturity Date	Rate	Yield	Call Date	Call Price	Yield To Call/Maturity	Increase to Yield
SERIAL	02/15/2034	5.000%	2.820%			2.9971180%	0.1763875%
SERIAL	02/15/2035	5.000%	2.920%			3.2259901%	0.3052418%
SERIAL	02/15/2036	5.000%	3.020%			3.4192696%	0.3985757%
SERIAL	02/15/2037	5.000%	3.120%			3.5854356%	0.4646391%
SERIAL	02/15/2038	5.000%	3.250%			3.7515129%	0.5007582%
SERIAL	02/15/2039	5.000%	3.330%			3.8647912%	0.5339658%
SERIAL	02/15/2040	5.000%	3.420%			3.9721338%	0.5512354%
SERIAL	02/15/2041	5.000%	3.490%			4.0563112%	0.5653889%





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.

6300 Irvington Blvd.  
Houston, TX 77022  
713-694-6300  
[www.hcde-texas.org](http://www.hcde-texas.org)

