

FISCAL YEAR



Harris County
Department of
Education

2021

2022

BOARD

BUDGET

BOOK



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Superintendent's Proposed Annual Budget

For Fiscal Year
September 1, 2021 through August 31, 2022

**Prepared by
Business Services Division**

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**6300 Irvington Blvd.,
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I - Executive Summary



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June 15th, 2021

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 2021-2022. 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 2021-2022 General Fund, Debt Service Fund, Enterprise Fund, Capital Projects Fund, and Internal Service Fund Budgets. The development, review, and consideration of the 2021-2022 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 the (2) level of taxation based on the property values projected to be received from the Harris County Appraisal District.

James Colbert, Jr.
County Superintendent

Board of Trustees

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David W. Brown

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

About Harris County Department of Education

Harris County Department of Education (HCDE), one source for all learners, is a highly successful educational resource in the Houston Metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools for 132 years.

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

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

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

HCDE Mission Statement

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

Department Goals:

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

In the reaching of these goals, HCDE is a public entity dedicated to helping meet the needs of uniquely challenged learners and school staff through innovative programing and support services. HCDE directly serves approximately 135,000 students with four alternative campuses, therapy services provided in local schools, 14 Head Start centers for early childhood education, after-school programming in dozens of community and school settings, the largest Adult education program in Texas, and other programs. HCDE also supports educators and staff through a diversity of programs and operational support, which will be presented in more details in this document.

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

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

Budget Process and Significant Changes

Legal Requirements in Preparing the Budget

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

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

Budget Development Process

The budget development process comprises three stages: planning, preparation, and evaluation. The first phase, planning, involves defining the mission, goals, and objectives of campuses, divisions, and the Department. This initial phase took place from September 2020 and lasted until the middle of January 2021.

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 2021 with several training sessions. Every division started assigning resources and gathering the data.

Evaluation is the last step of the Department's budget cycle, in which information is compiled and analyzed to assess the performance of each individual division and campus, as well as the Department as a whole. During April and May, the data was analyzed, organized, and summarized in the Board Budget Committee Workbook. After several meetings, evaluations, and adjustments, the Administration prepared a Board Budget Book that was presented to the Board Budget Committee during three hearings that will take place on June 15th, and July 14th, 2021.

The Human Resources Department played an important role assisting the Business Support Services in the budget process as they developed salary budgets utilizing established staffing guidelines. On July 21th, the Board of Trustees will be presented with a final proposal for adoption and to be implemented on September 1st, 2021.

Amending the Budget

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

COVID19 Impact

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

meetings via TEAMS, ZOOM and other communication means. Work from support divisions continued from home, and service division began to provide alternative services to districts and students via ZOOM and distance learning. HCDE staff returned to work from the office in July 2nd, 2021. Operations continued as normal on the General Fund activities and all Special Revenue grants administered by HCDE. Keeping all the restriction in distancing, wearing masks and all other preventive measures, the Department went through the budget review process by holding meetings with Division Directors in a socially distanced conference room. Clients have been in close contact with our Divisions, and all indications are that contracts are projected to be renewed at higher levels of services. To address the potential loss of revenues this year and next year, the Department is looking at developing new plans and projections to include utilizing the revenue and tax projections to meet budget needs for the new year.

Initiatives for FY 21-22

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 establish a \$15 minimum rate per hour.
4. Invest in enhancing marketing strategies and the campaign awareness.
5. Developing major capital projects to continue to serve HCDE clients.
6. Continuing our competitive edge to enhance services to school districts.

To this objective, our financial plan encompasses the major elements: (1) the enhancement of local revenues through projected contract commitments that 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 \$.004993 per \$100 valuation.

Included in the budget are 7.5 new positions aimed at enhancing our capabilities to meet the client needs and enhance our fee revenue stream for Therapy Services, Adult Education, and Head Start Program.

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

1. Wage increase: 2% for all employees. HCDE plans to recruit, hire, and retain high quality staff to be able to provide the best services available in the marketplace.
2. HCDE implemented a wellness program aimed at improving the health of HCDE staff. This program is nutrition-based program designed to promote healthy habits. The projected costs for FY22 is \$35,000.
3. School Based Therapy Program will receive additional 1.5 FTE to increase the level of service to School Districts around the County. The cost is \$133,254.
4. Two grant funded positions for instructional coaching for the Head Start program were recommended. The cost associated is \$138,602.
5. Adult Education will grow in operations and it will require the hiring of 4 FTEs. The cost of the position will be funded by the Adult Ed Grant. The cost is \$248,499.
6. HCDE will continue the marketing strategy and awareness campaign as started the previous year. It will include \$1 Million in the Budget.
7. The Department has also included an appropriation for the lobbying cost commitment previously approved by the Board of Trustees. The cost is \$276,000.
8. Balanced Budget: The proposed budget is balanced for on-going operations, and it is projected that the Department will invest part of its fund balance to implement a capital improvement program. All expenditures will be covered with the revenues generated during the year except for the one-time costs. For more detail see section number 7 below, and in the Capital Expenditure section.
9. A Capital Improvement Plan Phase One is proposed to be implemented. The following projects are proposed:

- a. Administration and Conference Center HVAC replacement for \$477,000.
 - b. Conference Center change in partitions for \$264,000, and
 - c. Replacement of Computers and IT Equipment for \$380,000.
10. A Star Re-Imagined Initiative was aimed at implementing pilot programs that will enhance the footprint of HCDE by rethinking the way we do things. For FY22 \$320,087 will be used across 10 divisions and 15 requests.
11. Planned one-time expenditures from the General Fund balance totaling \$3,201,303 as follows:

Debt Service Transfer for future payments- CIP Plan	\$610,216
Capital Improvement Plan - Buildings	741,000
Capital Improvement Plan - Equipment	380,000
Star Re-Imagined Program	320,087
Head Start Transfer	600,000
Education Foundation	400,000
Retirement benefit	150,000
Total fund balance capital expenditure appropriations	<u>\$3,201,303</u>
12. The budget is predicated on adopting a tax rate that will bring in more revenue to address revenue loss and implementation of new initiatives such as the campaign awareness and costs associated with talent recruitment and compensation plan starting at \$15 per hour. The estimated tax rate of \$.0049930 is proposed, and this is the same rate used last year and is expected to be below the voter-approval tax rate ("VAR"). Public hearings and notices will be required to adopt the tax rate. This rate is key to the funding of the operations plan for the current year.

Summary of Proposed Budgets

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

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

The following table presents a comparison of the proposed expenditures for General Fund with a comparison to fiscal year 2020-2021.

	Adopted Budget 2020-2021	Amended Budget 2020-2021	Proposed Budget 2021-2022	Percent Change
Beg. Fund Balance	\$ 32,835,461	\$ 32,835,461	\$ 21,121,494	
Estimated Revenues (In flows)	57,484,758	57,623,191	59,188,729	3%
Appropriations (Out flows)	55,214,929	55,478,565	56,940,944	3%
Transfers Out	13,858,593	13,858,593	5,449,088	-61%
Total Appropriations (Out Flows)	\$ 69,073,522	\$ 69,337,158	\$ 62,390,032	-10.02%
Excess/(Deficiency) of Revenues				
Over/(Under) Appropriations	(11,588,764)	(11,713,967)	(3,201,303)	
Ending Fund Balance	21,246,697	21,121,494	17,920,191	
Fund Balance categories per GASB 54				
Non-Spendable Fund Balance	177,243	177,243	177,243	
Restricted Fund Balance	-	-	-	
Committed Fund Balance	2,014,976	2,014,976	2,014,976	
Assigned Fund Balance	1,939,384	1,939,384	5,499,088	
Unassigned Fund Balance	17,115,094	16,989,891	10,228,884	
Ending Fund Balance	\$ 21,246,697	\$ 21,121,494	\$ 17,920,191	

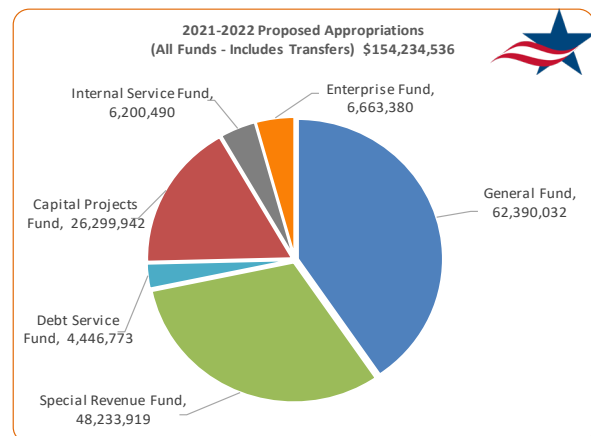
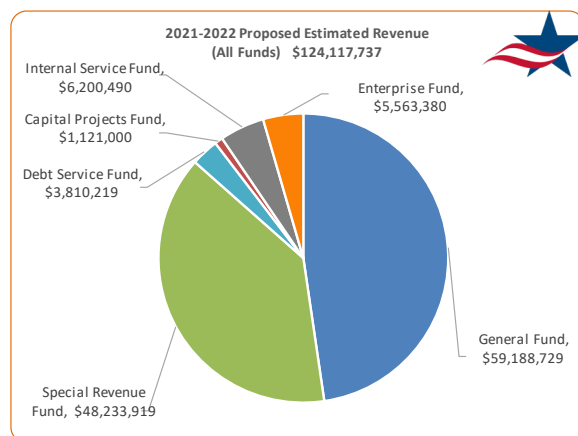
Note: The projected fund balance is based on levels spent at 100%. Actual amounts are projected on the next page.

(*) For FY22, planned one-time expenditures from the General Fund balance \$3,201,303 as follows:

Debt Service Transfer for future payments- CIP Plan	\$610,216
Capital Improvement Plan - Buildings	741,000
Capital Improvement Plan - Equipment	380,000
Star Re-Imagined Program	320,087
Head Start Transfer	600,000
Education Foundation	400,000
Retirement benefit	150,000
Total fund balance capital expenditure appropriations	\$3,201,303

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 2021-2022:

	Governmental				Proprietary		
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	Total
Estimated Revenues (In flows)	\$ 59,188,729	\$ 48,233,919	\$ 3,810,219	\$ 1,121,000	\$ 6,200,490	\$ 5,563,380	\$ 124,117,737
Appropriations (Out flows)	56,940,944	48,233,919	4,446,773	26,299,942	6,200,490	2,608,968	144,731,036
Transfers Out	5,449,088	-	-	-	-	4,054,412	9,503,500
Total Appropriations and Other Uses (Out flows)	62,390,032	48,233,919	4,446,773	26,299,942	6,200,490	6,663,380	154,234,536
Appropriations (Out flows) from Fund Balance:	(3,201,303)	-	(636,554)	(25,178,942)	-	(1,100,000)	(30,116,799)
Projected Fund Balance Beg.	21,121,494	-	2,168,871	52,118,592	1,344,067	1,500,000	78,253,024
Projected Fund Balance End.	\$ 17,920,191	\$ -	\$ 1,532,317	\$ 26,939,650	\$ 1,344,067	\$ 400,000	\$ 48,136,225



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 2021-2022 revenues and expenditures for the Workers Compensation Fund with a comparison to fiscal year 2020-2021:

	Adopted Budget 2020-2021	Amended Budget 2020-2021	Proposed Budget 2021-2022
Operating Revenues	\$ 450,000	\$ 450,000	\$ 400,000
Operating Expenses	450,000	450,000	400,000
Total Operating Expenses and Other Uses	450,000	450,000	400,000
Net Position	-	-	-
Projected Balance Beginning	1,358,477	1,358,477	1,358,477
Projected Balance Ending	\$ 1,358,477	\$ 1,358,477	\$ 1,358,477

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 2021-2022 revenues and expenditures for the Facilities Support Charges with a comparison to fiscal year 2020-2021. The Facilities Division is projecting \$146,500 more than adopted fiscal year 2020-2021 budget due to increase in security expenses.

	Adopted Budget 2020-2021	Amended Budget 2020-2021	Proposed Budget 2021-2022
Operating Revenues	\$ 5,653,990	\$ 5,806,832	\$ 5,800,490
Operating Expenses	5,653,990	5,806,832	5,800,490
Total Operating Expenses and Other Uses	5,653,990	5,806,832	5,800,490
Projected Balance Beginning	-	-	-
Projected Balance Ending	\$ -	\$ -	\$ -

(*) Amended Budget fiscal year 2020-2021 adjusted for additional \$14,410 Projected Revenue.

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 2021-2022 revenues and expenditures for Choice Partners Fund with a comparison to fiscal year 2020-2021.

	Adopted Budget 2020-2021	Amended Budget 2020-2021	Proposed Budget 2021-2022
Operating Revenues (*)	\$ 5,728,380	\$ 5,728,380	\$ 5,563,380
Operating Expenses	2,801,140	2,801,140	2,608,968
Transfers Out	2,927,240	2,927,240	4,054,412
Total Operating Expenses and Other Uses	5,728,380	5,728,380	6,663,380
Projected Balance Beginning	1,500,000	1,500,000	1,500,000
Projected Balance Ending	\$ 1,500,000	\$ 1,500,000	\$ 400,000

(*) Adopted and Amended Budget fiscal year 2020-2021 adjusted for additional \$500,000 Projected Revenue.

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 2021-2022. Expenditures plus other financing uses total \$62,390,032. Revenues equal \$59,188,729. One-time costs total \$3,201,303, from which technology equipment totals \$380,000, Education Foundation program for \$400,000, construction projects total \$741,000, debt service payment from General Fund for \$610,216, Head Start transfer for \$600,000, Star Re-Imagined Campaign for \$320,087, and retirement benefits from Fund Balance for \$150,000. We believe that the budget represents a fiscally responsible and conservative approach to the needs of the Department within the available funds. The chart below shows a historical summary and forecast of the General Fund.

General Operating Fund Summary (Trend)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Amended	2021-2022 Proposed	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Beginning Fund Balance	\$30,920,246	\$28,122,494	\$29,412,173	\$32,614,360	\$32,835,461	\$21,121,494	\$17,920,191	\$16,234,785	\$15,448,293	\$15,340,120	\$15,941,916
Estimated Revenue	49,028,062	51,262,202	56,240,706	54,663,765	57,623,191	59,188,729	59,921,904	61,719,561	63,571,148	65,478,282	67,343,792
Appropriations	43,146,296	44,202,144	47,209,422	48,169,777	55,478,565	56,940,944	57,506,523	58,656,653	59,829,786	61,026,382	62,246,910
Total Other Uses	(8,679,518)	(5,770,379)	(5,829,098)	(6,272,887)	(13,858,593)	(5,449,088)	(4,100,787)	(3,849,399)	(3,849,535)	(3,850,103)	(3,849,687)
Net Change in Fund Balance	(2,797,752)	1,289,679	3,202,186	221,101	(11,713,967)	(3,201,303)	(1,685,406)	(786,492)	(108,174)	601,797	1,247,195
Ending Fund Balance	\$28,122,494	\$29,412,173	\$32,614,360	\$32,835,461	\$21,121,494	\$17,920,191	\$16,234,785	\$15,448,293	\$15,340,120	\$15,941,916	\$17,189,111

For fiscal year 2023 to 2027 forecasted figures the trend includes 3% growth increase in Revenues and 2% at expenditures. A more detailed projection can be found at the Financial Section.

Projected Fund Balance

We are projecting that the fiscal year 2021-2022 ending fund balance will be \$17,920,191. This represents a decrease of \$3,201,303 from the projected 2020-2021 ending fund balance. The use of fund balance is for planned appropriations that are one time in nature (i.e., construction projects and capital outlay). It is the policy of the Department to maintain an unassigned fund balance equivalent to a minimum of two months of operations costs. Currently, the Department projects the desired fund balance. According to our five-year forecast, the Department will have sufficient funds to meet the CE local policy requirements but may need additional cash to fund the Special Revenue Fund since they work on a reimbursement basis.

About the 2021-2022 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 2021-2022 fiscal year. To prepare the annual budget, HCDE develops projections for taxable value, collection rate, and expenditure levels.

Appropriation Levels

General Operating Fund –The 2021-2022 appropriation levels for the General Operating Fund are projected at \$56,940,944 and estimated other uses (transfers to other funds and one-time cost at \$5,449,088, for a total of \$62,390,032; this represents a decrease of 10% or \$6,947,126 from 2020-2021 amended budget.

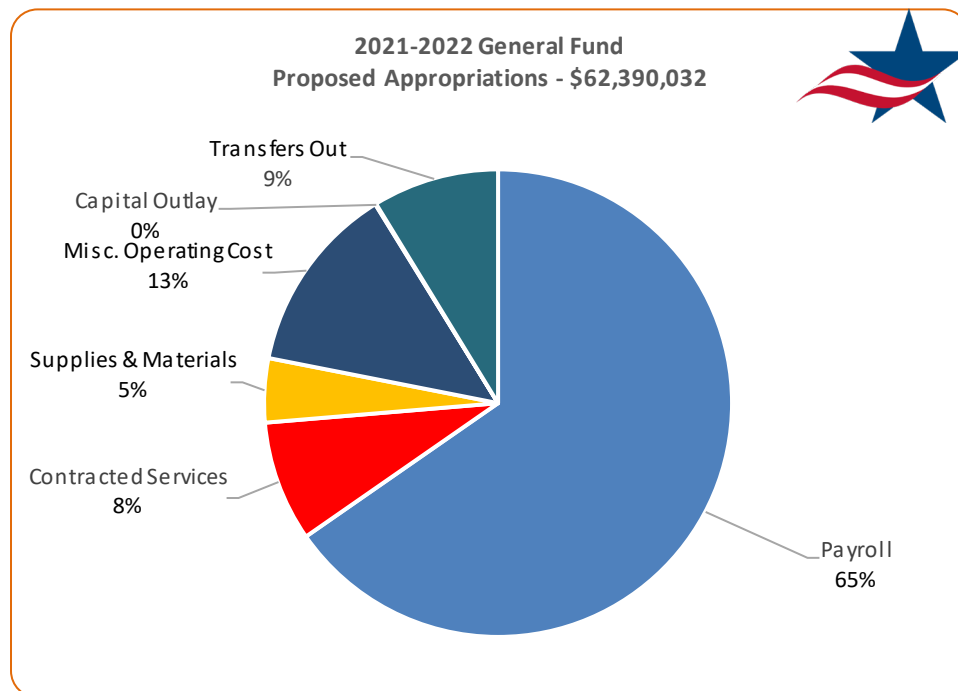
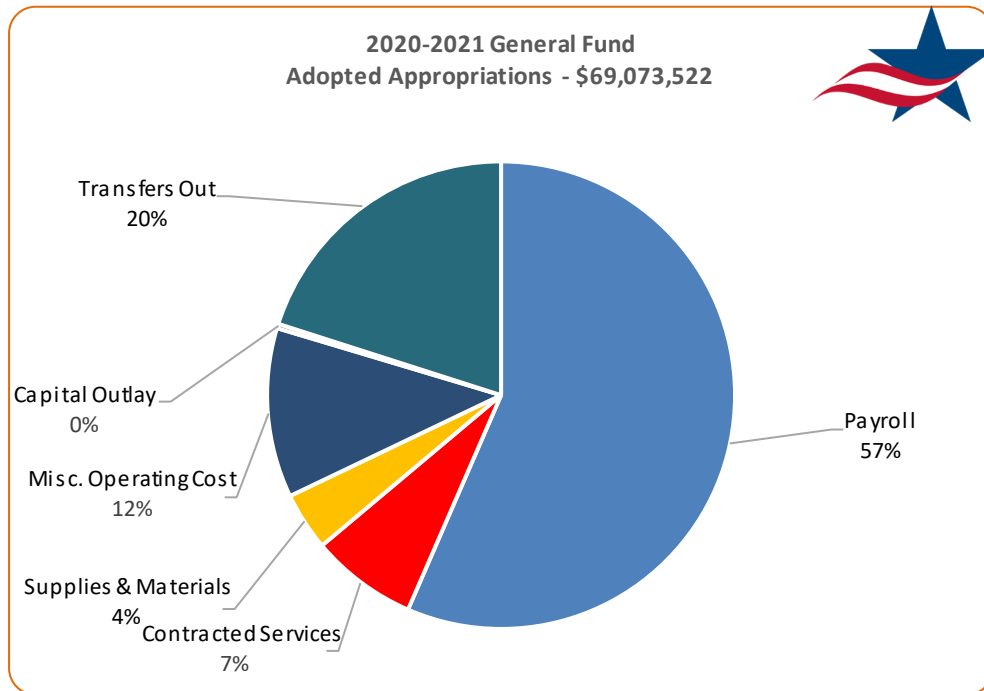
The 2021-2022 budget includes a 2% salary increase for all employees. The budget process was representative of the economic environment. A series of budget meetings and reviews were conducted by the Superintendent and the Budget Committee to achieve this budget. Transfers-out to other funds amounted to \$5,449,088 for fiscal year 2021-2022 mainly due to the additional participation of the General Fund in the construction projects to upgrade existing facilities, Star Re-Imagine project, and debt service contributions from General Fund for the new bonds.

Comparison of General Operating Fund Appropriations by Object

General Fund Only -

Object Code	Adopted Budget 2020-2021	Amended Budget 2020-2021	Proposed Budget 2021-2022	Percent Change
Payroll	\$ 39,036,777	\$ 39,016,777	\$ 40,760,751	4%
Contracted Services	5,085,572	5,230,874	5,200,800	-1%
Supplies & Materials	2,779,374	2,790,481	2,761,188	-1%
Misc Operating Cost	8,101,274	8,226,941	8,178,205	-1%
Capital Outlay	211,932	213,492	40,000	-81%
Transfers Out	13,858,593	13,858,593	5,449,088	-61%
Total Appropriations	\$ 69,073,522	\$ 69,337,158	\$ 62,390,032	-10%

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 \$4,446,773 in appropriations for fiscal year 2021-2022. Resources in the Debt Service Fund must be used to pay for general long-term debt principal and interest for debt issues and other long-term debts for which revenues are dedicated from the General Fund. A transfer is projected from the General Fund to the Debt Service Fund in the amount of \$2,857,214. Also, there will be a revenue addition for the contribution of the balances remaining in Bank of Texas accounts to debt service for \$953,005. Currently the Department has approximately \$52 million in debt including:

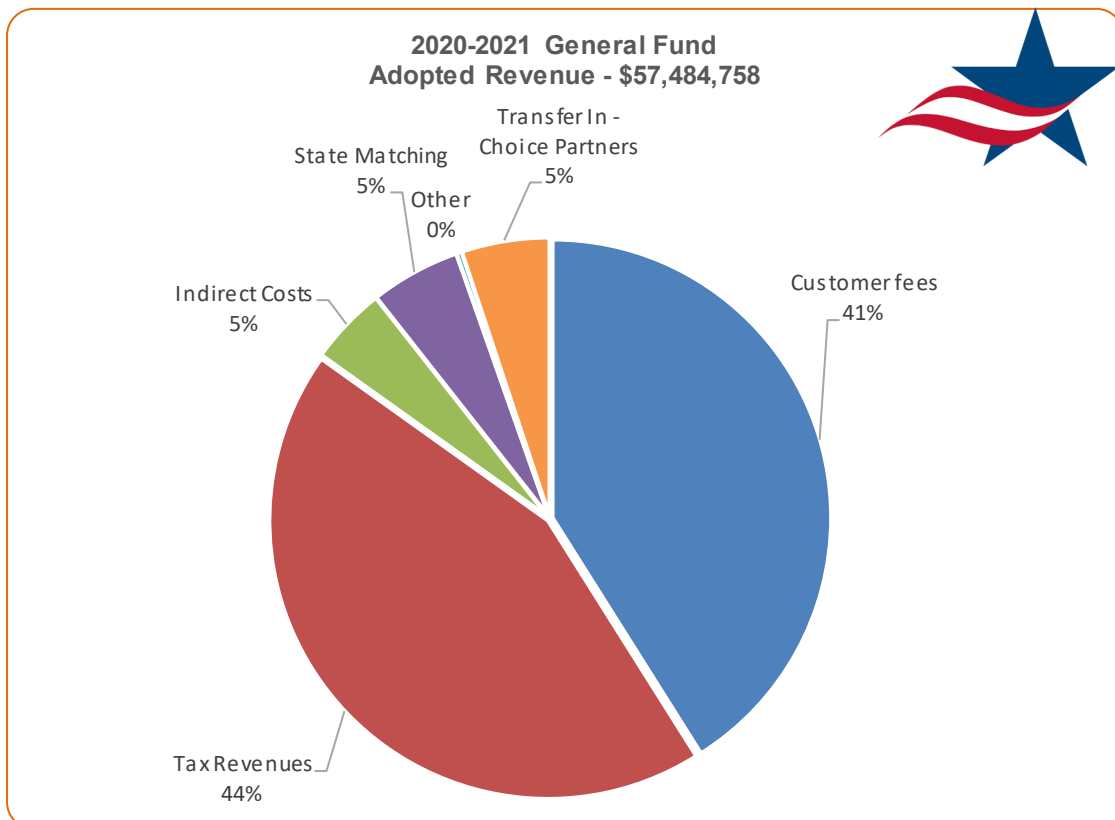
- PFC Lease Revenue bonds for \$27 million issued for the construction of the 2020 Capital improvement Plan that included new buildings for HP East, AB East, Adult Education Center. For these projects, the General Fund contributed \$5.7 million.
- Series 2020 HCDE Maintenance Notes for \$13.8 million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

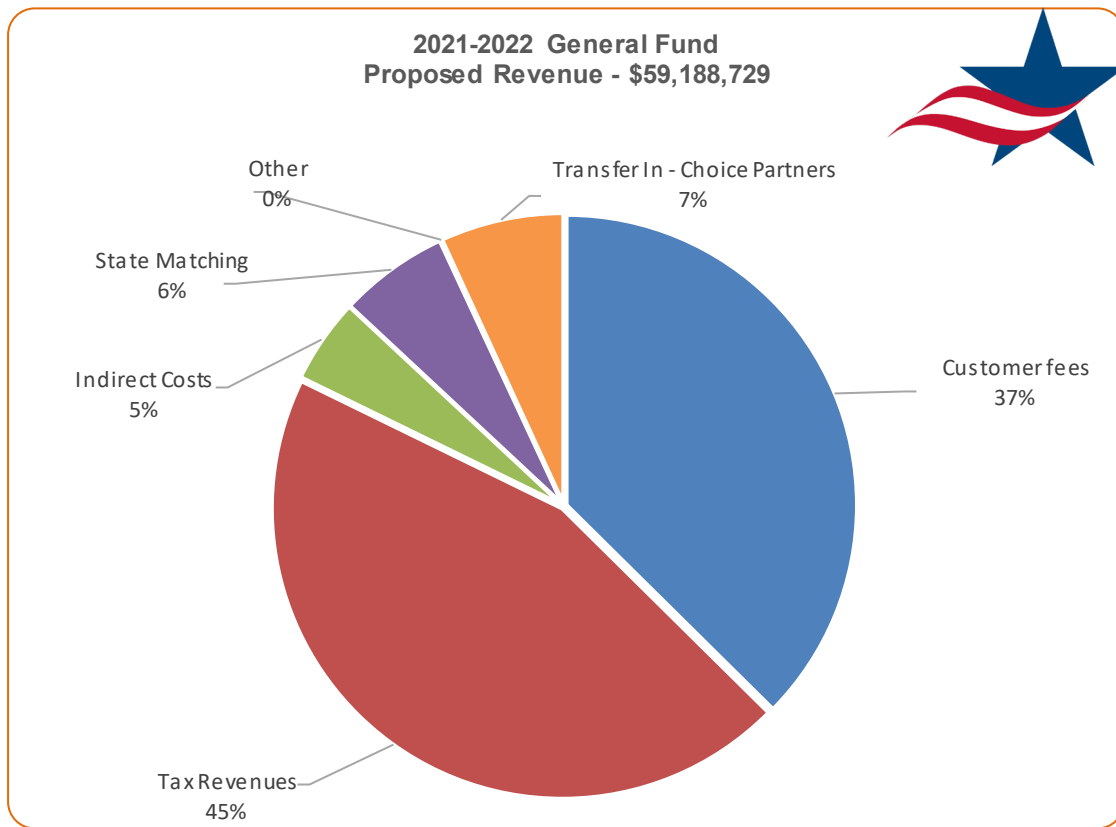
Special Revenues Funds – Appropriations for these funds are restricted to or designated for specific purposes by a grantor. For fiscal year 2021-2022, the Department's appropriation is \$48,233,919. The Department provides information to the Board of Trustees on all Department grants, as the Notice of 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. Proposed revenue from the two major sources, customer fees and local property taxes, are critical to the budget.

The following charts present the adopted revenue levels for fiscal year 2020-2021 and the proposed revenues for fiscal year 2021-2022.





The Department estimates total General Operating Fund revenues of \$59,188,729 for the 2021-2022 fiscal year. Customer fees are projected to be \$22,145,627 or 37% of the estimated revenues. Tax revenues are projected to be \$26,528,250 or 45% of the estimated revenues. The remaining 18% of the revenues are indirect costs at \$2,790,440; state funding \$3,620,000, transfer in from Choice Partners Fund of \$4,054,412 and other revenues at \$50,000.

The recommended budget includes an increase in revenues of 3% from the amended fiscal year 2020-2021 budget for the General Fund.

Object Code	Adopted Budget 2020-2021	Amended Budget 2020-2021	Proposed Budget 2021-2022	Percent Change
Customer Fees	\$ 23,601,005	\$ 23,601,006	\$ 22,145,627	-6.2%
Tax revenues	25,188,000	25,326,432	26,528,250	5%
Indirect costs	2,598,513	2,598,513	2,790,440	7%
State funding	3,000,000	3,000,000	3,620,000	21%
Other	170,000	170,000	50,000	-71%
Transfer In-Choice Partners	2,927,240	2,927,240	4,054,412	39%
Total Revenues	\$ 57,484,758	\$ 57,623,191	\$ 59,188,729	3%

Local Revenues

Local revenues are projected to increase by 1%. Revenues from current year customer fees are expected to decrease by 6.2% from an amended budget of \$23,601,006 in fiscal year 2020-2021 to a projected \$22,145,627 for fiscal year 2021-2022. HCDE has not increased the rates and additional contracted seats at the special schools, no increment in the service rates from Records Management, Therapy division, and the Center for Safe and Secure Schools, and a reduction in rates from Educator Certification and Advancement Division for fiscal year 2021-2022. In addition, the Department anticipates a 5% increase change in tax revenues from \$25,326,432 in fiscal year 2020-2021 to \$26,528,250 in fiscal year 2021-2022 due to the increase in property values and the adopted tax rate. A 3.8% 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 2021-2022, and it is expected that this rate will be realized for the fiscal year.

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

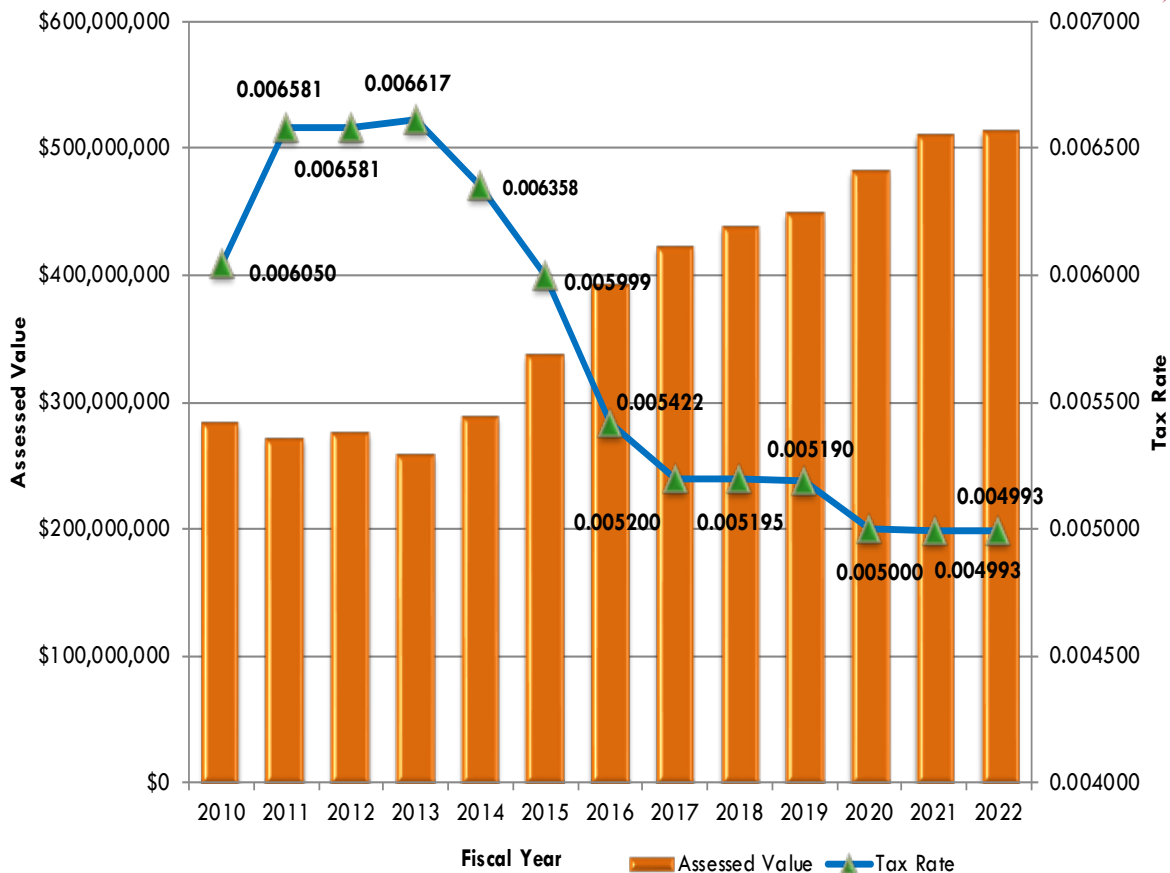
Based on the taxable value, the Department must project the level of taxation that will generate adequate funds to provide for funds to meet Department obligations while keeping in mind the ability of local taxpayers to pay their taxes. The Harris County Tax Office will calculate the no-new-revenue tax rate (“NNRR”), formerly called the effective tax rate. The NNRR was projected at \$.004955 for fiscal year 2020-2021. We expect the proposed tax rate will be below the voter approved rate (VAR) for fiscal year 2021-2022.

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 2019 certified valuations of net taxable value for the 2020-2021 fiscal year are \$505,450,987,981 (based on HCAD report updated 4/30/20). The 2021 Preliminary Estimate is \$513,616,649,590 (based on HCAD letter dated 4/30/21), which is an increase of \$8,165,661,609 or 1.61%. For fiscal year 2021-2022 the appraised values were estimated at \$525 billion considering a larger increase of new property added, which represents a 3.81% increase. The adjacent chart illustrates the 10-year taxable value history of the Department. For fiscal year 2021-2022 to 2024-2025, the Department projects a 3% growth on appraised values due to the positive economic impact in the region and value growth.

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

HCDE Property Values and Tax Rates



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 \$380 to \$532 per day. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes. There was no increase in fees compared to last year's fees.

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

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

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

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

Certification and Training Services are provided to individuals seeking certification in the areas of teaching, principalship and superintendency. The rates for the previous fiscal year ranged from \$4,400 to \$6,595 per individual per program, for FY22 the proposed rates will range between \$2,650 to \$3,000 per individual per program. There was a decrease in fees compared to last year's fees.

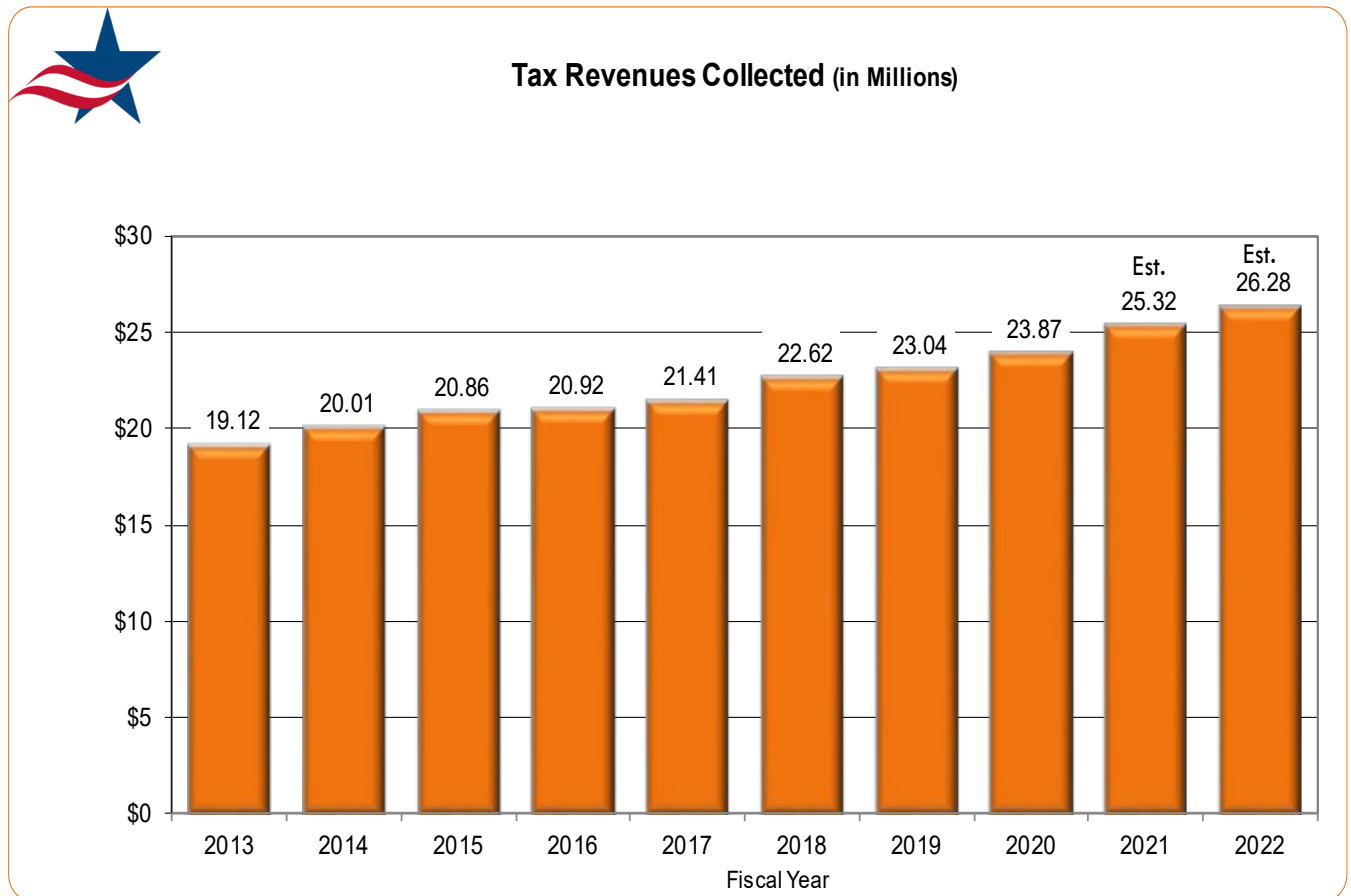
Enterprise Activity

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 2021-2022 the only source of other revenue is interest. Interest revenues are estimated in \$50,000.

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



Other 2021-2022 HCDE Budget Highlights

Salary Increase –

The proposed budget includes a \$15 an hour minimum compensation plan and a 2% 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 \$62,800 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 \$300,000 additional transfer from General Fund will be required for FY 22 to implement the \$15 minimum compensation plan.

Other Payroll Highlights –

Additionally, included in the budget are 7.5 new positions which included 1.5 therapists for the School Based Therapy Division, 2 Instructional Coaches for Head Start and 4 FTE for Adult Education.

Workers Compensation Insurance –

The amount of \$400,000 was budgeted for fiscal year 2021-2022. There are sufficient funds in the reserve account for uncertainties and to cover any runoff claims.

Transfers Out –

The amount of transfers out decreased by \$8,409,505 from fiscal year 2020-2021, for a total of \$5,449,088. This includes the Head Start transfer for \$600,000, the CASE transfer for \$550,787, Lease (QZAB) fund transfer for \$451,429, the capital projects for \$1,121,000, the Debt Service transfer for \$2,405,785, and the Star Re-Imagined one-time transfer for \$320,087.

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 \$4,054,412.

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 2017-18	Actual 2018-19	Actual 2019-20	Amended 2020-21	Proposed 2021-22	Estimated 2022-23	Estimated 2023-24	Estimated 2024-25	Estimated 2025-26	Estimated 2026-27
Beginning Fund Balance	\$40,427,732	\$42,583,959	45,676,310	\$38,633,589	\$78,253,024	\$48,136,225	\$21,186,111	\$20,399,620	\$20,399,620	\$20,291,447
Estimated Revenues	97,104,537	105,155,340	100,243,233	167,188,004	124,117,737	124,487,287	127,381,032	130,611,815	132,721,981	136,002,338
Appropriations (Exp.)	94,948,310	102,062,989	107,285,954	127,568,569	154,234,536	151,437,401	128,167,523	130,719,988	132,120,183	134,755,143
Difference	2,156,227	3,092,351	(7,042,721)	39,619,435	(30,116,799)	(26,950,114)	(786,491)	(108,173)	601,797	1,247,195
Projected Ending Fund Balance	\$42,583,959	\$45,676,310	\$38,633,589	\$78,253,024	\$48,136,225	\$21,186,111	\$20,399,620	\$20,291,447	\$21,001,418	\$21,538,642
Nonspendable Fund Balance	128,037	169,805	177,243	177,243	177,243	177,243	177,243	177,243	177,243	177,243
Restricted Fund Balance	11,219,387	10,600,127	2,939,650	32,446,770	14,239,592	2,939,650	2,939,650	2,939,650	2,939,650	2,939,650
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	9,466,397	9,499,397	13,540,000	13,540,000	5,449,088	5,449,088	5,449,088	5,449,088	5,449,088	5,449,088
Unassigned Fund Balance	19,755,162	23,392,005	19,961,720	30,074,035	26,255,326	10,605,154	9,818,663	9,710,490	10,420,461	10,957,685
Cash Flow Required two months	15,824,718	17,010,498	17,880,992	21,261,428	25,705,756	25,239,567	21,361,254	21,786,665	22,020,031	22,459,190
Cash Flow Needed for one month:										
- For Special Revs Funds	2,445,621	2,870,235	3,463,105	3,246,100	4,005,319	4,085,426	4,167,134	4,250,477	4,250,477	4,335,486
- From General Fund	5,466,738	5,635,014	5,477,391	7,384,614	8,847,559	8,534,358	6,513,493	6,642,855	6,759,538	6,894,109
Cash Flow Calculations:										
Special Revenue Funds - Grants	29,347,454	34,442,824	41,557,265	38,953,199	48,063,832	49,025,109	50,005,611	51,005,723	51,005,723	52,025,837
1/12 of Total Grant is (one month)	2,445,621	2,870,235	3,463,105	3,246,100	4,005,319	4,085,426	4,167,134	4,250,477	4,250,477	4,335,486
All Funds - Appropriations	65,600,856	67,620,165	65,728,689	88,615,370	106,170,704	102,412,293	78,161,912	79,714,265	81,114,460	82,729,305
1/12 of General Fund for Cash Flow	5,466,738	5,635,014	5,477,391	7,384,614	8,847,559	8,534,358	6,513,493	6,642,855	6,759,538	6,894,109

Note: To reflect the actual events of the construction projects during fiscal year 2020-21 the amended numbers were also adjusted to reflect expenditures over multiple years.

Going forward beyond fiscal year 2021-2022

Estimated revenues and appropriations for the next five years will depend on the ability for HCDE to remain implementing a positive business model that will maximize fee structure, grant resources, and

leverage local tax dollars. The ability to remain competitive in the market relies on maintaining a knowledgeable and expert work force, safe and secured facilities, 21st century technology, and relevant program and services that client districts and governmental entities need and seek from HCDE.

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

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

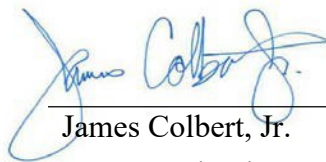
Acknowledgements

In fiscal year 2020-2021, the Business Office earned the Distinguished Budget Presentation Award for Budgeting from ASBO, and the Distinguished Budget Presentation Award from GFOA. This was the twelfth submission for ASBO and the thirteenth submission for GFOA for HCDE in its history. All budget managers also were instrumental in providing timely information to the Business Office.

Final Comments

The preparation of the Department's budget is a coordination of many efforts from divisions, Research & Evaluation, Human Resources, Technology and Business Support Services. We are excited about the performance-based budgeting and look forward to FY 2021-2022. We thank the Budget Team that coordinated the wealth of information before you and we look forward to your input and feedback on our financial and operations plan.

Respectfully,



James Colbert, Jr.

County School Superintendent

Jesus Amezcua, PhD, CPA, RTSBA
Assistant Superintendent for Business Services

DEPARTMENT OFFICIALS, STAFF & CONSULTANTS

COUNTY BOARD OF TRUSTEES

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

ADMINISTRATIVE OFFICIALS

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

CONSULTANTS & ADVISORS

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

SUPERINTENDENT'S BIOGRAPHY



James Colbert, Jr

Mr. James Colbert, Jr. is the County School Superintendent of Harris County Department of Education 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 wife Angie are the parents of a son, Isom, who attends Louisiana State University. Mr. Colbert and his family have made Kingwood, Texas their home upon relocating to the Houston area.

ASSISTANT SUPERINTENDENT FOR BUSINESS SERVICES' BIOGRAPHY



Jesus J. Amezcua, PhD, CPA, RTSBA

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

Under his leadership, the Department secured over \$8 million in Quality Zone (QZAB) credit contracts and over \$5.8 million in E-RATE technology funding, 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 and a grandchild.

BOARD OF TRUSTEES BIOGRAPHIES

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



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

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

Richard Cantu
Position 3, At Large
Board Vice-President



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

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

Andrea Duhon
Second Vice President
Position 4, Precinct 3



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

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

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

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

David W. Brown
Position 7, At Large



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

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

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

Erica Davis
Position 5, At Large



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

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

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

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

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

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

Eric Dick
Position 2, Precinct 4



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

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

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

Amy Flores Hinojosa
Position 1, Precinct 2



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

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

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

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



II - Organizational Section



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DEPARTMENT'S MISSION & GOALS

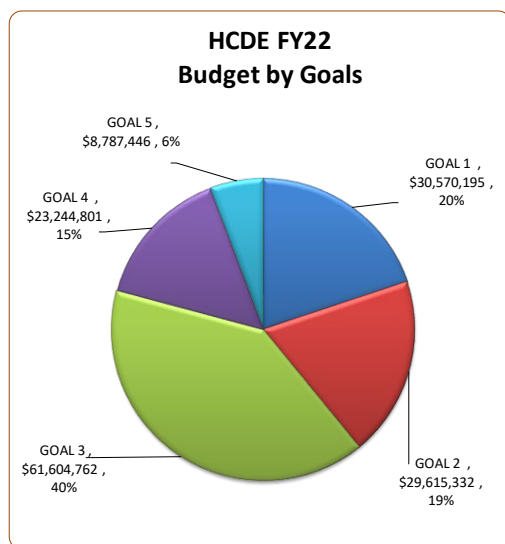
Harris County Department of Education ("HCDE"), a highly successful educational resource in the Houston Metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools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



HCDE Mission Statement

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

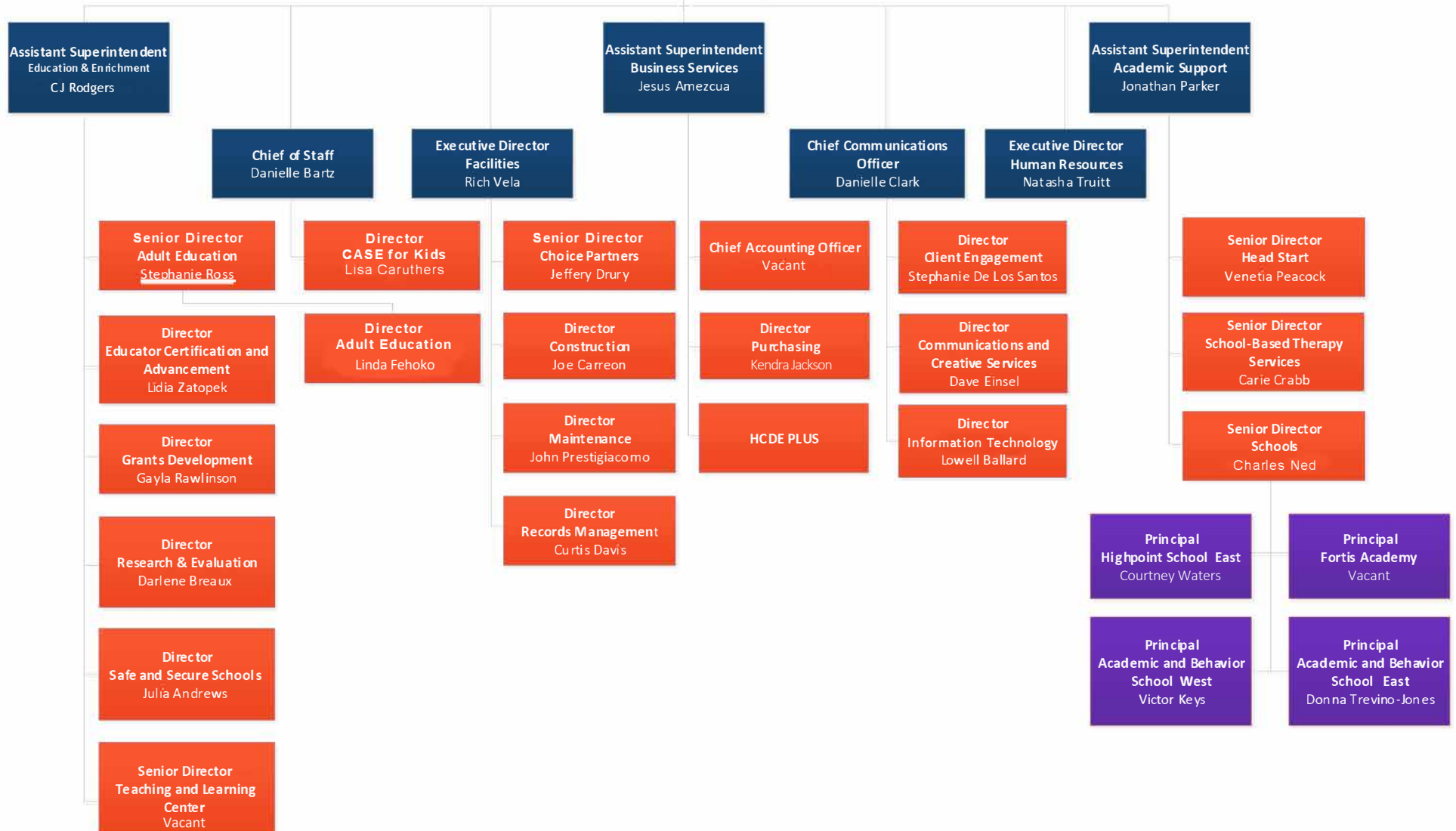
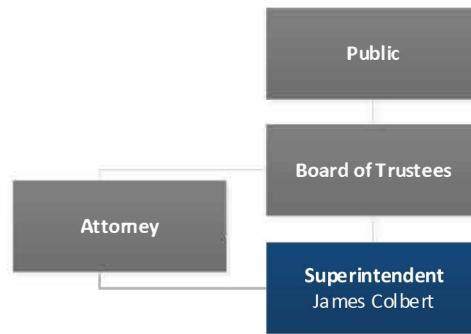
The chart below shows the Budget by Goals. Every division provided the Business Office the percentage of their task devoted to each goal. Divisions budget get allocated accordingly and as we add all division, we get the total amount of the budget devoted to every Goal. The process is reviewed and approved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



Goals

Harris County Department of Education will

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



PROFILE OF THE DEPARTMENT

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

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

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

COUNTY BOARD OF TRUSTEES

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

ADMINISTRATIVE OFFICIALS

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

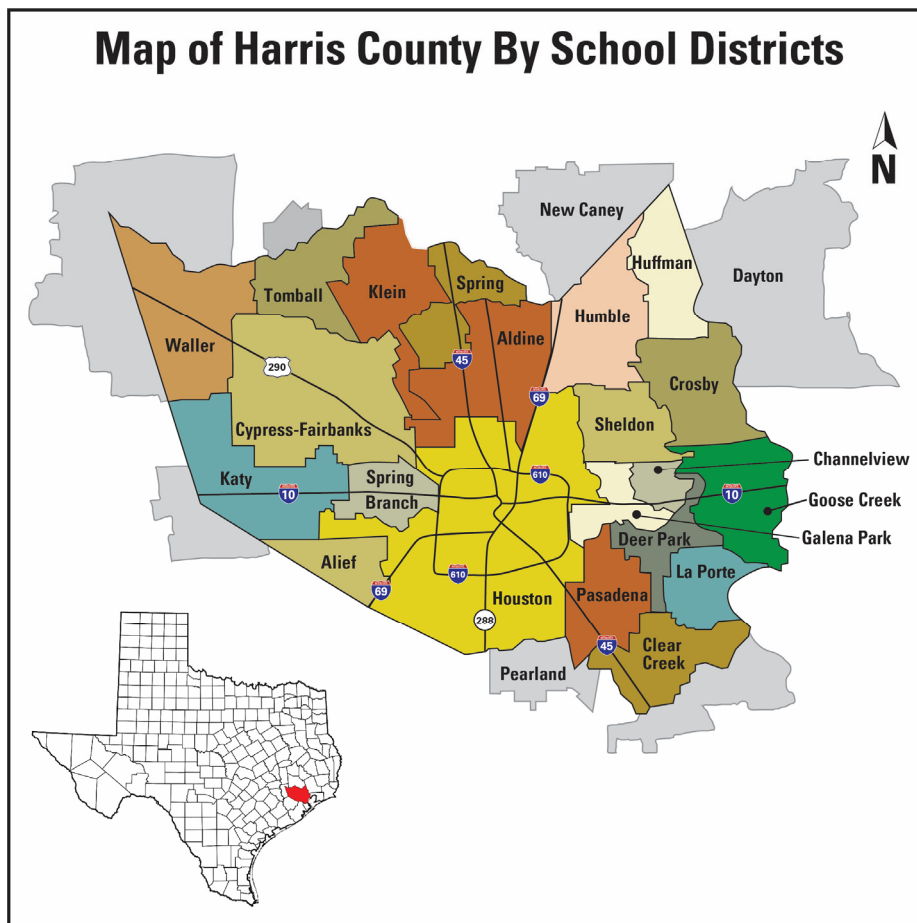
The Department is a primary governmental unit and is not included in any other governmental reporting entity. There is a blended component unit, the Harris County Department of Education Public Facilities Corporation (PFC), included within the reporting entity.

The PFC Board of Directors:

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

Organization Authority

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



**Harris County
School Districts**

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

Organizational Philosophy

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

Primary Services

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

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

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

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

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

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

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

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

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

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

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

those children have an identified disability requiring intervention.

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

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

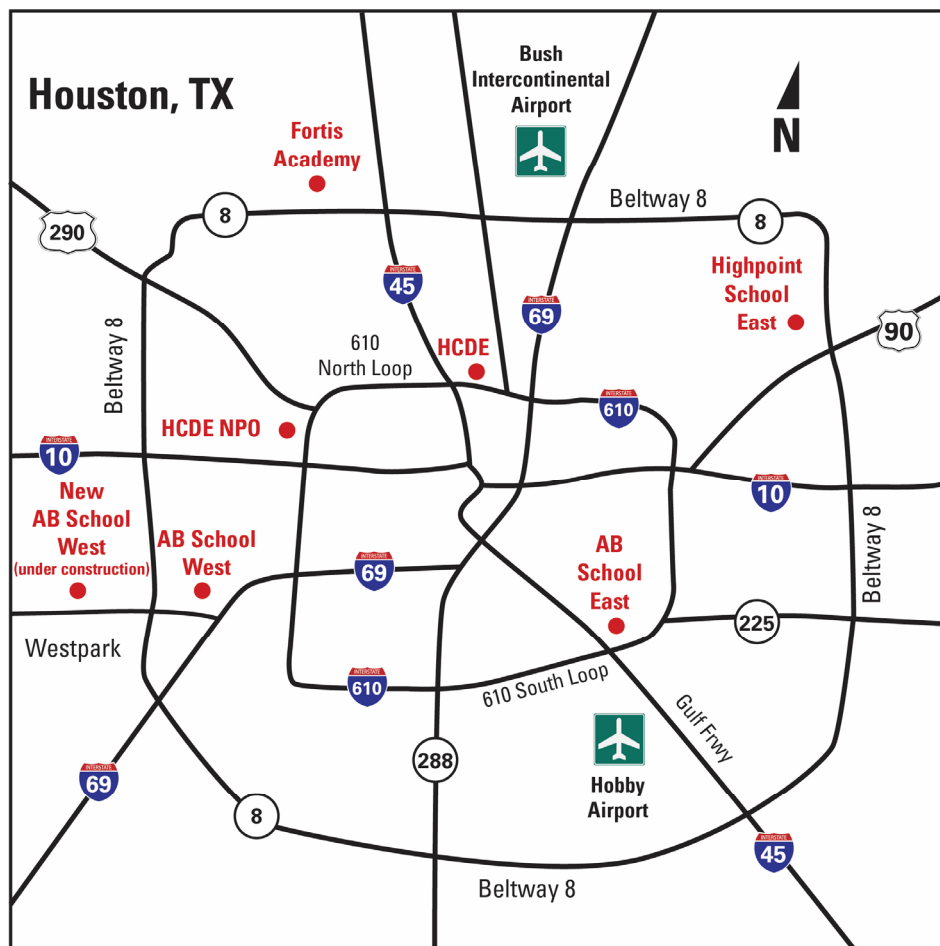
Resource Development / Texas Center for Grant Development supports efforts to locate and obtain funds which forward new programs, program enhancement and expansion needs.

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

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

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

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



BUDGET ADMINISTRATION & FINANCIAL POLICIES

Legal Requirement for Budgets

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

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

Statement of Texas Law

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

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

Texas Education Agency (TEA) Legal Requirements

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

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

Tax Authority

HCDE received its tax authority in 1935 with a statute creating an equalization tax not to exceed of \$0.01. HCDE follows Property Tax Code Chapter 26 for the tax setting process. HCDE follows the Texas Comptroller's Truth in Taxation - A Guide for Setting Tax Rates for Taxing Units Other than Schools.

Code of Ethics

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

Risk Awareness

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

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

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

Fraud Prevention

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

HCDE Financial Policies

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

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

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

Fiscal Policy & Objectives

Financial Stability

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

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

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

As of August 31, 2021, HCDE will have a fund balance of approximately 2 months of operating costs. To achieve this goal, the Superintendent and the Assistant Superintendent for Business Services are instructed to implement the following financial plan:

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

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

Funds from Operations

Funds from operations should provide adequate funds to support its:

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

Revenue

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

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

General Operating Fund Expenditures

General Fund expenditures shall maintain the following priorities of obligation:

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

Long Term Financing

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

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

Short Term Financing

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

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

Reporting –Department and Public Facilities Corporation (PFC)

HCDE will prepare reports of financial operations as follows:

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

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

Investments

Investment Authority

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

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

Approved Investment Instruments

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

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

Safety and Investment Management

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

Liquidity and Maturity

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

Diversity

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

Monitoring Market Prices

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

Funds / Strategies

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

- Operating Funds – Investment strategies for operating funds (including any co-mingled pools containing operating funds) shall have as their primary objective's safety, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
- Agency Funds – Investment strategies for agency funds shall have as their objective's safety, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
- Debt Service Funds – Investment strategies for debt service funds shall have as their objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.
- Capital Projects – Investment strategies for capital project funds shall have as their objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.

Safekeeping and Custody

HCDE shall retain clearly marked receipts providing proof of HCDE's ownership. HCDE may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with HCDE funds by the investment pool.

Brokers / Dealers

Prior to handling investments on behalf of HCDE, brokers / dealers must submit required written documents in accordance with Law. Representatives of brokers / dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC) and be in good standing with the Financial Industry Regulatory Authority (FINRA).

Soliciting Bids for CD's

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

Internal Controls

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

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

7. Avoidance of bearer-form securities.

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

Portfolio Report

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

Ad-Valorem Taxes

Discounts

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

Split Payments

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

Purchasing & Acquisition

Purchasing Authority

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

A competitive bid and a competitive proposal are both purchasing methods that may be used when making formal purchases valued at \$50,000 or greater. The key difference between the two methods is that the competitive bid does not allow for negotiation and the competitive proposal does allow for negotiations.

Competitive Bidding

Competitive Bids, or Invitation to Bid ("ITB"), are used when you can clearly define what goods or services you need. If competitive bidding is chosen as the purchasing method, the Superintendent or designee shall prepare bid specifications. All bids shall be submitted in sealed envelopes, plainly marked with the name of the bidder and the time of opening. All bidders shall be invited to attend the bid opening. Any bid may be withdrawn prior to the scheduled time for opening. Bids received after the specified time shall not be considered. The Department may reject any and / or all bids.

Competitive Sealed Proposals

Competitive Proposals and Request for Proposal ("RFP") are used when the user has a good idea of what he / she wants but there might be different ways of arriving at the same goal. Competitive proposals may be the preferred method of acquisition when the need exists to generate a spectrum of alternative responses to the need proposed and to retain the ability to refine these responses through negotiation. The competitive proposal will have a scope of work that describes the goods or services being purchased and the application, but HCDE is going to leave it up to the company as to how to best accomplish the end result. Competitive Sealed Bids is used on generic goods or services that normally are awarded to low bidder meeting specifications. RFP is used on more complicated purchases that require an evaluation to take place along with possible negotiations. If competitive sealed proposal method is chosen as the purchasing method, the Superintendent or designee shall

prepare the request for proposals and/or specifications for items to be purchased. All proposals shall be submitted in sealed envelopes, plainly marked with the name of the proposer and the time of opening.

Proposals received after the specified time shall not be considered. Proposals shall be opened at the time specified, and all proposers shall be invited to attend the proposal opening. Proposals may be withdrawn prior to the scheduled time of opening. Changes in the content of a proposal, and in prices, may be negotiated after proposals are opened. HCDE may reject any and / or all proposals.

Responsibility for Debts

The Board shall assume responsibility for debts incurred in the name of the Department so long as those debts are for purchases made in accordance with adopted Board policy and current administrative procedures regarding purchases and expenditures. The Board shall not be responsible for debts incurred by unauthorized persons or organizations not directly under Board control or who were acting outside their Departmental authority. Full responsibility for payment of unauthorized purchases shall be assumed by persons making such purchases.

Purchase Commitments

Purchase commitments shall be made by the Superintendent or the Superintendent's designee on properly drawn and issued Departmental documents.

Conflict of Interest rules

HCDE has developed conflict of interest rules for all its employees in the past. Effective with new federal EDGAR rules under 2 CFR Section 200 and Chapter 176 of the Texas Local Government Code, conflict of interests' guidelines is 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.

Annual Operating Budget

Fiscal Year

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

Budget Planning

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

Availability of Proposed Budget

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

Budget Meeting

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

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

Authorized Expenditures

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

Budget Amendments

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

Budget Amendments / Transfers

Budget amendments / transfers must be aligned with modifications to division plans. Every time that a significant change is made to a budget, the change must be reflected in their division plan. In the processing of the budget amendment, the division must include required documentation. Budget amendments will not be approved if the

required documentation is not included with the amendment form. Budget transfers are approved Online and require budget manager approval. Budget transfers over \$25,000 require Assistant Superintendent for Business' approval

Budget Transfers & Amendments Signature Authority

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

Capital Expenditures Policies

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

New Purchases

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

Assets having a value of \$1,000 or more, but less than \$5,000-unit cost, should use object codes 6393 (new purchase). **For sensitive items use code 6399-0006 less than \$1,000.** 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 6397 is used.

The funds utilized for capital expenditures include the following:

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

BUDGETARY CONTROL & BASIS OF ACCOUNTING

Reporting Entity

The County School Board ("Board"), a seven-member group, has governance responsibilities over all Departmental activities within the jurisdiction of the Department. TEA assigned the County ID# as 101-000. The Board is elected and has the exclusive power and duty to govern and oversee the management of the Department. All powers and duties not specifically delegated by statute to the Texas Education Agency ("TEA") or the State Board of Education are reserved for the Board, and the TEA may not substitute its judgment for the lawful exercise of those power and duties by the Board. The Department receives funding from local, state, and federal government sources and must comply with the requirements of those funding entities. The Department is considered an independent entity for financial reporting purposes and is considered a primary government.

Accounting System Structure

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

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

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

Basis of Accounting

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

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

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

Basis of Budgeting

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

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

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

Funds and Fund Types

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

Governmental fund type

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

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

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

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

Proprietary fund types

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

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

Fiduciary fund types

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

HCDE Fund Codes

HCDE Fund Codes	
<u>100 - GENERAL FUND</u>	<u>400 - LOCAL GRANTS - Cont.</u>
199 General Fund	475 Early Head Start in Kind
	479 Head Start In-Kind
<u>200 - FEDERAL GRANTS</u>	491 Stop School Violence - In Kind
205 Head Start	496 Head Start Hogg Grant
206 Head Start Training	498 EFHC Local Grants
207 Head Start Disaster Assis.	
209 Head Start Coolwood Construction	<u>500 - DEBT SERVICE</u>
208 Educators & Families Enl.	599 Debt Service
210 Stop School Violence Grant	
213 TECQ / AUDUBON	<u>600 - CAPITAL PROJECTS FUND</u>
215 Early Head Start Operation	693 Disaster Relief Fund
216 Early Head Start T&TA	694 Capital Projects PFC
217 Gen-Cyber Grant	695 Capital Projects - Local Funds
218 Head Start - Coolwood Land Acquisition	697 Capital Projects
221 Dist. Learning Cap. Build	698 PFC Refunding Bonds
222 CDBG AEL Grant	699 Public Facilities Corporation
223 Temporary Assistance for Needy Families	
230 Adult Basic Education (ABE) Regular	<u>700 - INTERNAL SERVICE FUNDS</u>
234 ABE EL / Civics	711 Choice Partners-Enterprise Fund
267 TX 21st Century Grant Cycle 9	753 Workers Compensation
268 TX 21st Century Grant Cycle 10	799 Facility Support Services
288 CASE After School Partnership	<u>800 - TRUST AND CUSTODIAL FUNDS</u>
289 Head Start - OP & Training	811 Highpoint-East Activity Funds
<u>300 - STATE GRANTS</u>	814 Highpoint Activity Funds
381 Adult Basic Education Regular	815 Courtesy Committee
<u>400 - LOCAL GRANTS</u>	829 Blair Endowment-Scholastic Program
427 Disaster Recovery	<u>900 - ACCOUNT GROUPS</u>
463 Houston Endowment Grant	901 General Capital Assets
464 JAMS Grant Year 1	902 PFC Capital Assets
467 CASE - City of Houston	903 Long Term Debt
474 JAMS - In Kind	904 PFC Long Term Debt

Accounting Measurement Focus

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

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

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

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

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

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

Property Taxes

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

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

Fund Balance

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

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

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

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

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

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

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

Expenditure Functions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET RESPONSIBILITIES

Budget Requirements

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

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

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

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

Budget Responsibilities

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

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

Annual Budget Responsibilities and Guidelines

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

The levels of responsibility include:

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

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

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

Budget Guidelines

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

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

Budget Calendar

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

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

Funds reviewed and incorporated into the budget review process.

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

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

HARRIS COUNTY DEPARTMENT OF EDUCATION

FY 2021-22 Budget Planning Calendar



	Date	Activity	Location	Participants
Budget Planning		Budget Planning with Budget Analyst & Accounting Staff		
	Thursday, December 10, 2020	Strategic Planning Process Begins Cost of Service level to ISD	N/A	Divisions
	Wednesday, December 16, 2020	Cost of Services Report due Board Budget Committee	1:00 PM Board Room	Board
	Wednesday, December 16, 2020	<u>Board Meeting, 1 PM</u> Approve proposed calendar for FY 2021-22 Budget Year	1:00 PM Board Room	Board
	January 11 - 15, 2021	1st Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Friday, January 22, 2021	Accountability Steering Committee - 9:00 am	501-502	Budget Managers
	Friday, February 26, 2021	Budget Information & Instructions Available on the HCDE portal	N/A	Business Svcs
Needs Assessment and Budget Development	Wednesday, March 3, 2021	Budget Planning / Preparation Training	9 AM 501-502	Division Managers Only
	Wednesday, March 3, 2021	Budget Entry Training	TEAMS 9 AM	Business Svcs - Budget Entry
	Thursday, March 4, 2021	Budget Entry Training	TEAMS 9 AM	Business Svcs - Budget Entry
	Friday, March 5, 2021	Needs Assessment to be Conducted	N/A	Divisions
	March 15 - 19, 2021	Spring Break		Department Closed
	March 22 to 26, 2021	2nd Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Wednesday, March 31, 2021	DUE: Risk Assessment - Mid-Year Evaluation	Bus. Office	Budget Mgrs
	Friday, April 2, 2021	DUE: Proposed Budgets to Business Analyst	N/A	Budget Mgrs
Budget Analysis and Superintendent Review	Friday, April 2, 2021	Final FY21-22 Accountability Objectives to be sent to Research & Evaluation / Budget Manager Overview Form	N/A	Budget Managers
	Thursday, April 22, 2021	HCDE Goals & Strategic Plan Integration - Executive Team Leaders (ELT) - Annual Review	N/A	ELT Members
	Friday, May 7, 2021	Budget Committee Planning Workbook to Budget Committee		Business Analyst
	Monday, May 10, 2021	Budget Committee Planning Meeting	9 AM 501-502	HCDE Budget Committee
	Monday, May 10, 2021	Updated SWOT Analysis for Divisions	N/A	Budget Managers
	May 10 - 20, 2021	Division Budget Presentations	9 AM 501-502	HCDE Budget Committee
	Monday, June 14, 2021	Supt. Budget Review Session: Draft 1 Proposed Budget	400 A	Superintendent, Bus. Svcs Assistant Superintendents
Board Workshops (Tentative)	Wednesday, June 16, 2021	Final Accountability Objectives Presented to the Board	Board Room	Superintendent, Bus. Svcs
	Monday, June 21, 2021	Supt. Budget Review Session: Draft 2 Proposed Budget	400A	Superintendent, Bus. Svcs
	Wednesday, June 30, 2021	Budget Work Session #1	9 AM 501	Board Budget Committee
	Friday, July 2, 2021	Post <u>Budget Notice</u> in the <u>Houston Chronicle</u> and Post Budget on the web	N/A	Business Svcs
	Tuesday, July 6, 2021	Agenda Items Due	N/A	Business Svcs
	June 21 - 25, 2021	3rd Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Wednesday, July 14, 2021	Budget Work Session #2	11 AM 501	Board Budget Committee Superintendent, Bus. Svcs
Budget Approval (Tentative)	Wednesday, July 21, 2021	(1) Board Budget Committee Present Finalized Budget and Make Recommendation (2) Public Hearing on the Budget, 12:00 PM (3) <u>Board Meeting, 1:00 PM</u> and BUDGET APPROVAL	Board Room	Board Budget Committee, Superintendent, Bus. Svcs Board Board
	Friday, August 27, 2021	Risk Assessment Year-End Evaluation	N/A	Divisions
	Wednesday, September 1, 2021	FY22 Budget is effective		
	Wednesday, September 15, 2021	Accountability Meeting Year End Reports		Division Managers
	Wednesday, October 20, 2021	Board Presentation of Risk Assessment Document	Board Room	Board
	October 25 - 29, 2021	4th Qtr. Budget Review Meetings	TEAMS	Budget Managers

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

HARRIS COUNTY DEPARTMENT OF EDUCATION

Tax Calendar 2021

Date	Activity
Wednesday, July 21, 2021	Board Approves HCTO to calculate No-New-Revenue and Voter Approval Tax Rates
Friday, July 23, 2021	Certification of anticipated collection rate by collector (Letter)
Wednesday, August 4, 2021	Calculation of No-New-Revenue and Voter Approval tax rates HCDE will have 60 days to adopt the Tax Rate from receiving the HCTO calculation
Wednesday, August 18, 2021	Presentation to the Board on No-New-Revenue and Voter Approval Tax Rates
Wednesday, August 25, 2021	Estimated date to receive the Certification of Appraisal Values (HCAD)
Wednesday, August 11, 2021	<u>Meeting of Governing Body to discuss tax rate</u> ; the proposed tax rate did not exceed the Voter Approval or the No-New-Revenue Tax Rates (whichever is lower), take record vote and schedule public hearing
Wednesday, August 11, 2021	Certification of anticipated debt collections rate for the tax year 2021, certification of the excess debt collection rate
Wednesday, September 1, 2021	<u>Notice of Public Hearing on Tax Increase</u> One Quarter page ad and other web at least 7 days prior to Public Hearing, as Proposed Tax Rate was not higher than No-New-Revenue Tax Rate Publication of No-New-Revenue and Voter Approval Tax Rates and submission to the governing body, statement and schedules; submission to governing body.
Wednesday, September 8, 2021	72 hour meeting notice
Wednesday, September 15, 2021	<u>Public Hearing</u>
Wednesday, September 15, 2021	<u>Meeting of Governing Body to Adopt Tax Rate</u> As proposed tax rate did not exceed the Voter Approval or the No-New-Revenue Tax Rate (whichever is lower), record vote taken.

BUDGET DEVELOPMENT PROCESS

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

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

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

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

PLANNING PHASE

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

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

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

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

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

With the Budget Development Process, divisions are allowed time to integrate the Department goals into their specific budget requests. During division budget hearings the Business Services Division will review revenue projections and refined budget requests to develop a preliminary Department budget. As a result of this collaborated process, the Business Services Division will present a preview of the proposed 2021-2022 budget to the Board of Trustees before the June Workshop. The preview enabled the Board of Trustees and the Superintendent to review and discuss the direction of the budget at the July 21st public hearing.

IMPLEMENTATION PHASE

Revenue Projections

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

- **Local Revenues** typically consists of monies generated by the local tax efforts and fees for service. Factors that need to be considered include such things as assessed property values, property value growth / decline rates, applicable tax rates, historical collection rates. Factors for fees for service are market value for services, demand for service, and current market conditions. The main source of local revenues are Tax revenues that represent about 44% of local revenue, customer fees that are estimated in about 41%, and other revenues for about 15% generated by indirect costs, and other transfers-in from Choice Partners. HCDE does not receive sales tax, franchise taxes or any other taxes. It does charge fees for services rendered by some of its divisions. More detailed explanations will be provided in the Financial Section.
- **State Revenues** traditionally consists of monies received because of state funding. The tool that plays a major part in the estimation of this type of resources is the state provided "Summary of Finances" which considers several components.
- **Federal Revenues** involve a variety of amounts and sources. These sources generally are federally distributed funds, which can flow through the Department, Region Education Centers, Texas Education Agency, or directly from the federal source. Methods of allocations can vary from payment of indirect costs to applications for specific grants.

Expenditure Projections

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

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

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

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

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

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

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

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

Directors, principals, and other staff of the Department under the direction of the Superintendent, developed the budget. Budget Preparation Training will be held February 26th with Division managers and two budget entry training on March 3rd and 4th, 2021. The budget deadline set for divisions will be April 2nd, 2021, and the Business Services Division will compile the budget requests. During the month of 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 30th and July 14th to review the preliminary budget estimates. The citizens of Harris County and Department employees will be invited to attend the budget workshops. On July 21st, the Board of Trustees will probably approve the final budget which will be implemented on September 1st, 2021.

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.



III - Financial Section

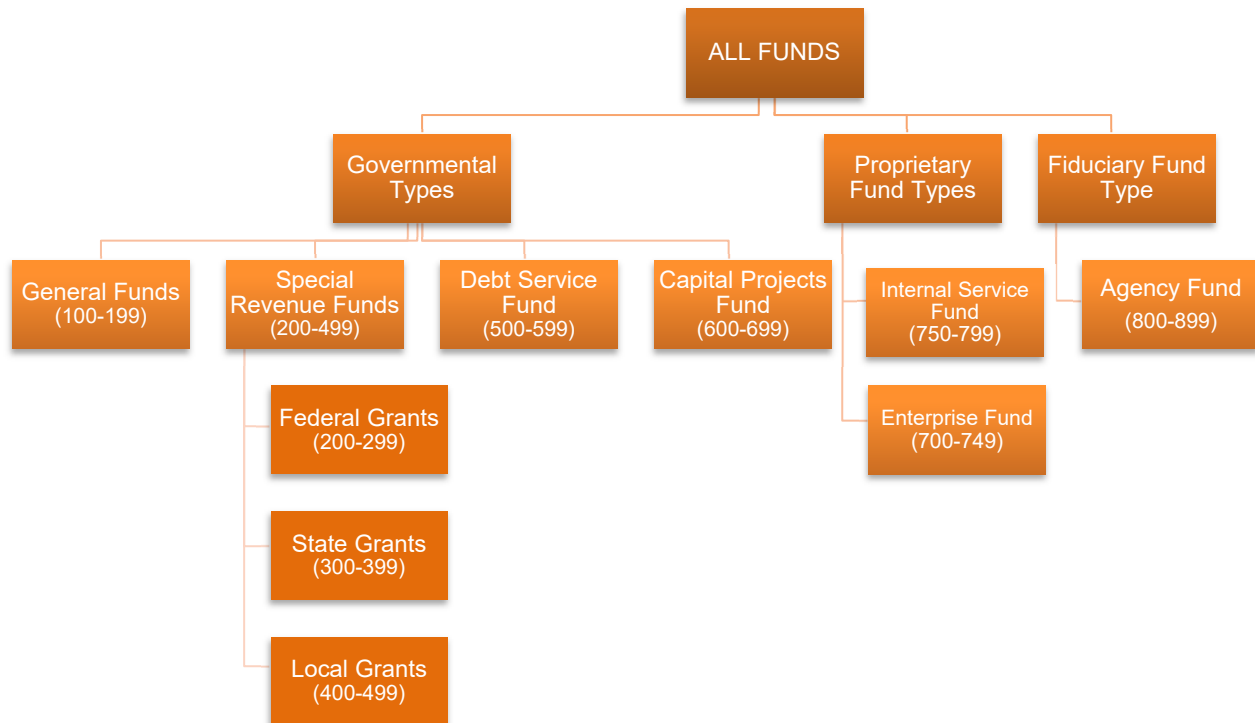


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HCDE'S FUNDS STRUCTURE & FUND TYPES

ALL FUND TYPES

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



GOVERNMENTAL FUND TYPES

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

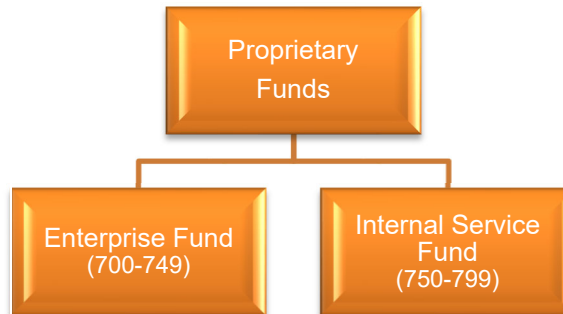
These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The following are the Department's governmental funds:

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

PROPRIETARY FUND TYPES

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

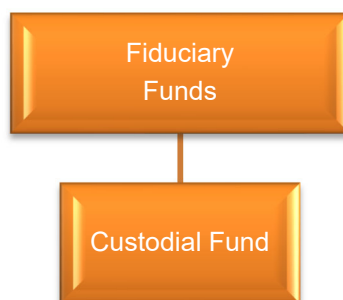


The Enterprise Fund is a Proprietary Fund comprised of the Choice Partners Cooperatives. Choice Partners Cooperatives offers quality, legal procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities with legal, competitively bid contracts.

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

FIDUCIARY FUND TYPES

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



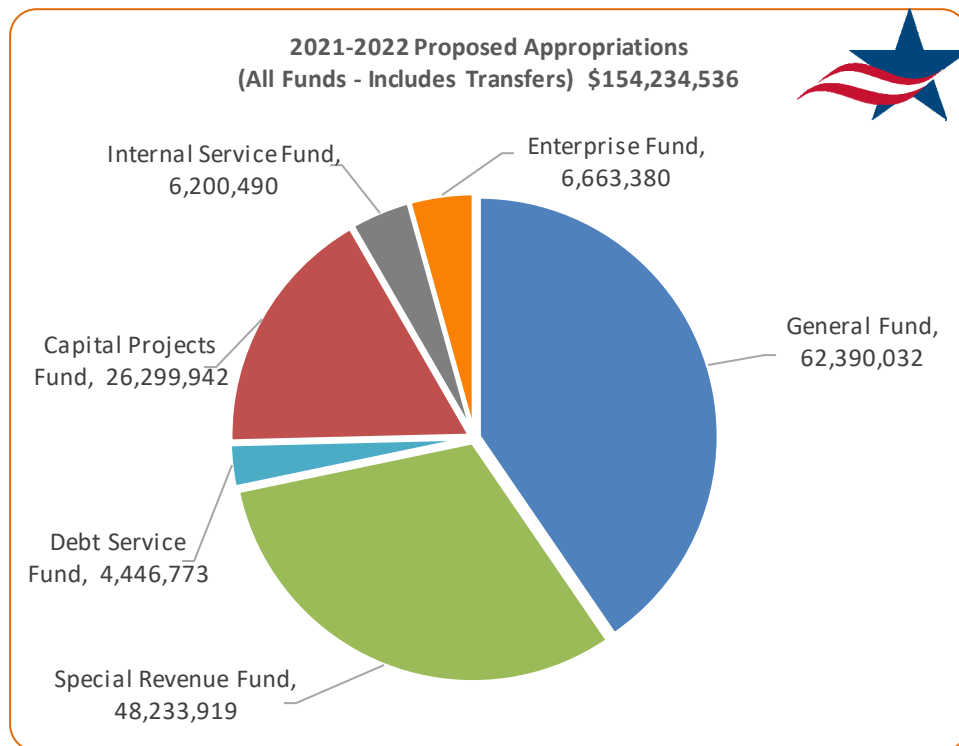
Examples of these funds are endowments received from individuals and / or organizations for specific purposes for which the principal and interest earned or revenue may be used. There are two small funds for students' activities from the Highpoint Schools East, one endowment fund for scholarships and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

The following table presents the proposed budgeted expenditures for FY21 for the Governmental Fund Types (General Fund, Special Revenues Fund, Debt Service Fund and Capital Projects Fund) and the Proprietary Fund Types (the Internal Service Fund and the Enterprise Fund).

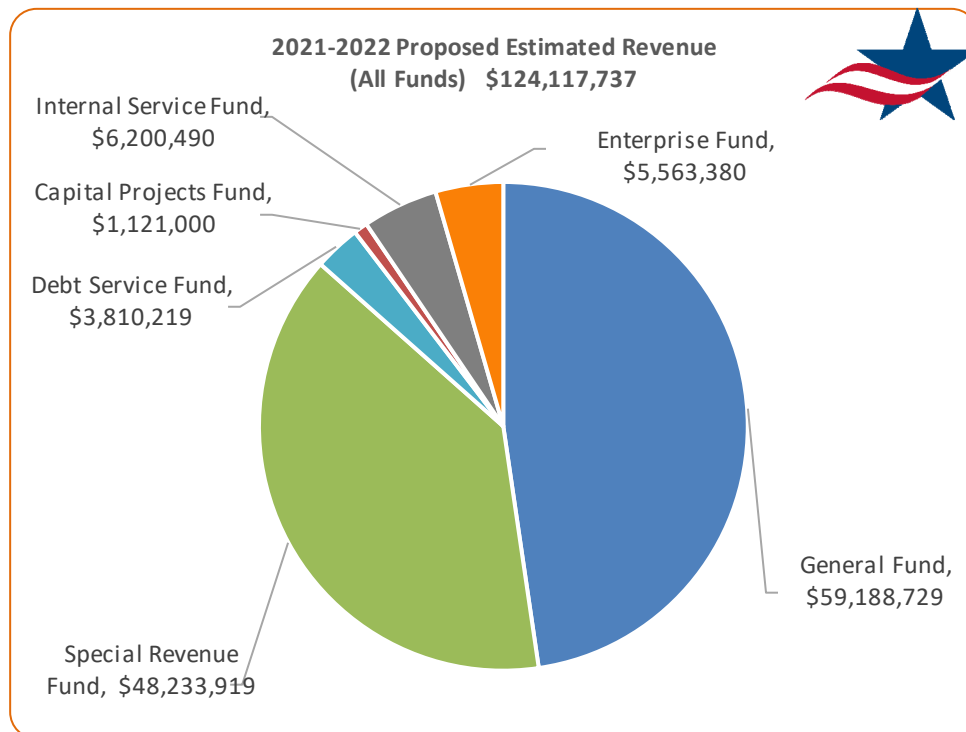
GOVERNMENTAL & PROPRIETARY FUNDS - SUMMARY

	Governmental				Proprietary		
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	Total
Estimated Revenues (In flows)	\$ 59,188,729	\$ 48,233,919	\$ 3,810,219	\$ 1,121,000	\$ 6,200,490	\$ 5,563,380	\$ 124,117,737
Appropriations (Out flows)	56,940,944	48,233,919	4,446,773	26,299,942	6,200,490	2,608,968	144,731,036
Transfers Out	5,449,088	-	-	-	-	4,054,412	9,503,500
Total Appropriations and Other Uses (Out flows)	62,390,032	48,233,919	4,446,773	26,299,942	6,200,490	6,663,380	154,234,536
Appropriations (Out flows) from Fund Balance:	(3,201,303)	-	(636,554)	(25,178,942)	-	(1,100,000)	(30,116,799)
Projected Fund Balance Beg.	21,121,494	-	2,168,871	52,118,592	1,344,067	1,500,000	78,253,024
Projected Fund Balance End.	\$ 17,920,191	\$ -	\$ 1,532,317	\$ 26,939,650	\$ 1,344,067	\$ 400,000	\$ 48,136,225

The following pie chart presents the budgeted appropriations for the fiscal year 2021–2022 by fund type, the participation of each fund in the total budgeted amount is presented.



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



Note: The difference between estimated revenue and appropriations is \$3,201,303 which includes one-time costs associated with:

Debt Service Transfer for future payments- CIP Plan	\$610,216
Capital Improvement Plan - Buildings	741,000
Capital Improvement Plan - Equipment	380,000
Star Re-Imagined Program	320,087
Head Start Transfer	600,000
Education Foundation	400,000
Retirement benefit	150,000
Total fund balance capital expenditure appropriations	<u>\$3,201,303</u>

GENERAL FUND

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

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

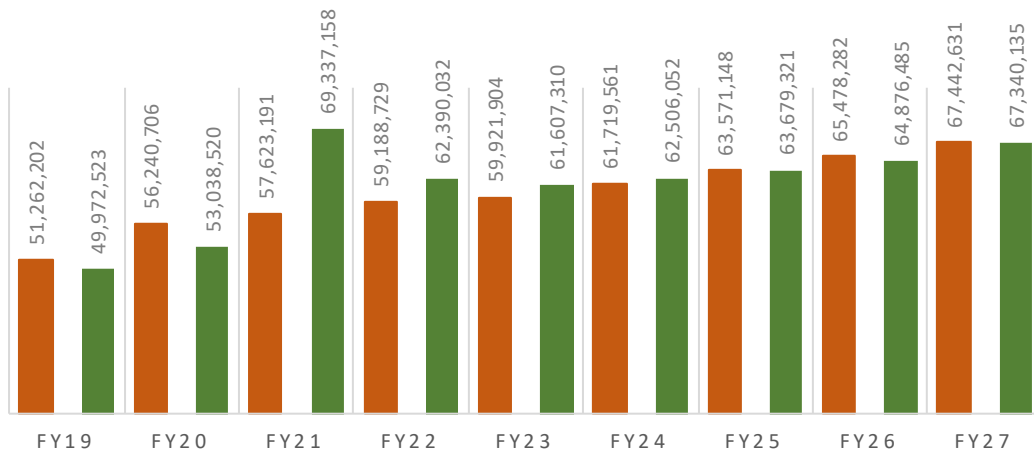
General Operating Fund (199) is the department's primary fund and is used to account for all financial transactions.

Harris County Department of Education FY22 General Fund Proposed Budget Overview

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Amended	2021-2022 Proposed	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Beginning Fund Balance	\$30,920,246	\$28,122,494	\$29,412,173	\$32,614,360	\$32,835,461	\$21,121,494	\$17,920,191	\$16,234,785	\$15,448,293	\$15,340,120	\$15,941,916
Estimated Revenue	49,028,062	51,262,202	56,240,706	54,663,765	57,623,191	59,188,729	59,921,904	61,719,561	63,571,148	65,478,282	67,343,792
Appropriations	43,146,296	44,202,144	47,209,422	48,169,777	55,478,565	56,940,944	57,506,523	58,656,653	59,829,786	61,026,382	62,246,910
Total Other Uses	(8,679,518)	(5,770,379)	(5,829,098)	(6,272,887)	(13,858,593)	(5,449,088)	(4,100,787)	(3,849,399)	(3,849,535)	(3,850,103)	(3,849,687)
Net Change in Fund Balance	(2,797,752)	1,289,679	3,202,186	221,101	(11,713,967)	(3,201,303)	(1,685,406)	(786,492)	(108,174)	601,797	1,247,195
Ending Fund Balance	\$28,122,494	\$29,412,173	\$32,614,360	\$32,835,461	\$21,121,494	\$17,920,191	\$16,234,785	\$15,448,293	\$15,340,120	\$15,941,916	\$17,189,111

GENERAL FUND PROJECTED REVENUES AND APPROPRIATIONS FY19 TO FY27

■ Estimated Revenue ■ Appropriations



HCDE Goals

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

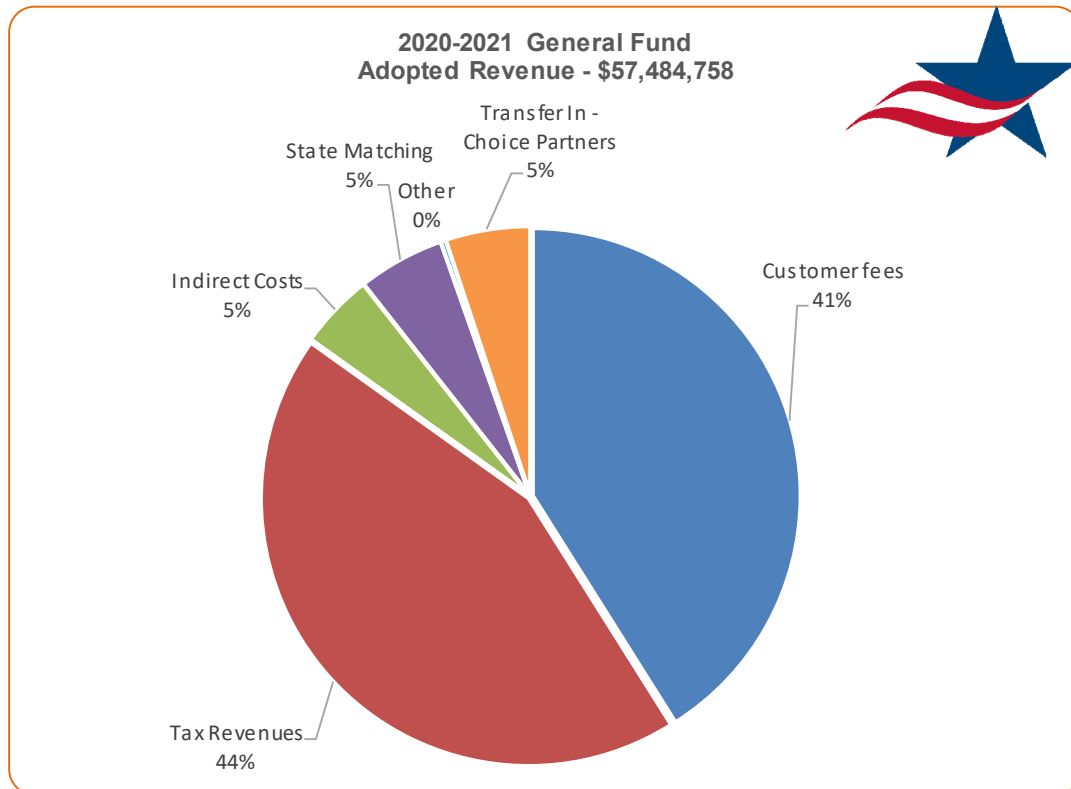
General Fund Budget to Budget Comparison

	Adopted Budget 2020-2021	Amended Budget 2020-2021	Proposed Budget 2021-2022	Percent Change
Beg. Fund Balance	\$ 32,835,461	\$ 32,835,461	\$ 21,121,494	
Estimated Revenues (In flows)	57,484,758	57,623,191	59,188,729	3%
Appropriations (Out flows)	55,214,929	55,478,565	56,940,944	3%
Transfers Out	13,858,593	13,858,593	5,449,088	-61%
Total Appropriations (Out Flows)	\$ 69,073,522	\$ 69,337,158	\$ 62,390,032	-10.02%
Excess/(Deficiency) of Revenues Over/(Under) Appropriations	(11,588,764)	(11,713,967)	(3,201,303)	
Ending Fund Balance	21,246,697	21,121,494	17,920,191	
<u>Fund Balance categories per GASB 54</u>				
Non-Spendable Fund Balance	177,243	177,243	177,243	
Restricted Fund Balance	-	-	-	
Committed Fund Balance	2,014,976	2,014,976	2,014,976	
Assigned Fund Balance	1,939,384	1,939,384	5,499,088	
Unassigned Fund Balance	17,115,094	16,989,891	10,228,884	
Ending Fund Balance	\$ 21,246,697	\$ 21,121,494	\$ 17,920,191	

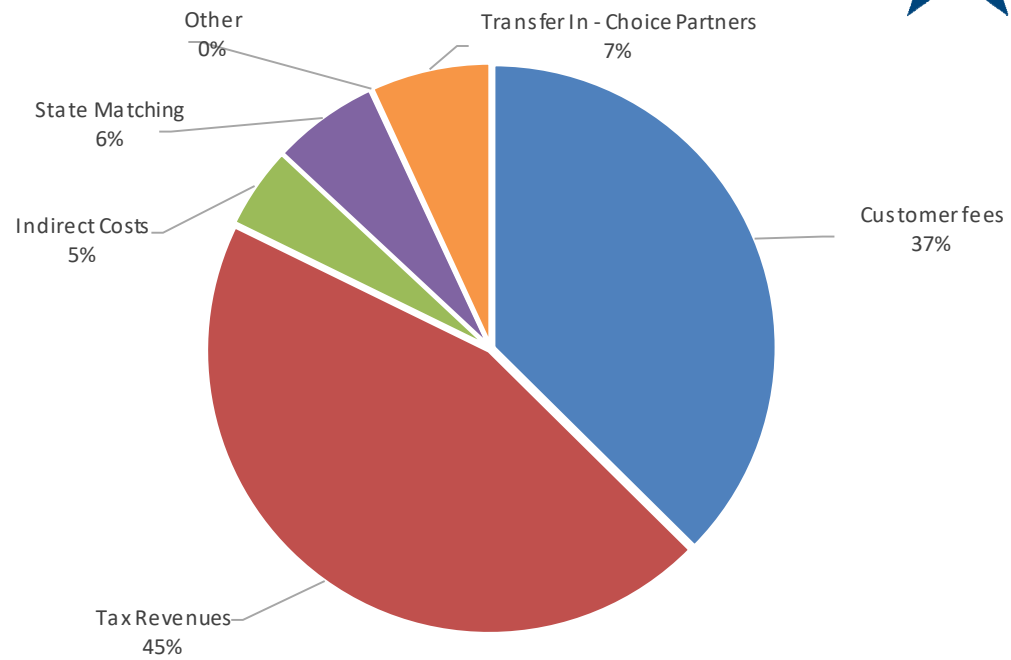
**Harris County Department of Education
FY22 General Fund Proposed Budget Overview
Estimated Revenues
(In Flows)**

Object Code	Adopted Budget 2020-2021	Amended Budget 2020-2021	Proposed Budget 2021-2022	Percent Change
Customer Fees	\$ 23,601,005	\$ 23,601,006	\$ 22,145,627	-6.2%
Tax revenues	25,188,000	25,326,432	26,528,250	5%
Indirect costs	2,598,513	2,598,513	2,790,440	7%
State funding	3,000,000	3,000,000	3,620,000	21%
Other	170,000	170,000	50,000	-71%
Transfer In-Choice Partners	2,927,240	2,927,240	4,054,412	39%
Total Revenues	\$ 57,484,758	\$ 57,623,191	\$ 59,188,729	3%

The following pie charts present the fiscal year 2020-2021 and the 2021–2022 estimated revenues for the General Fund by type of revenue, with the estimated amount and the percentage participation from the total.



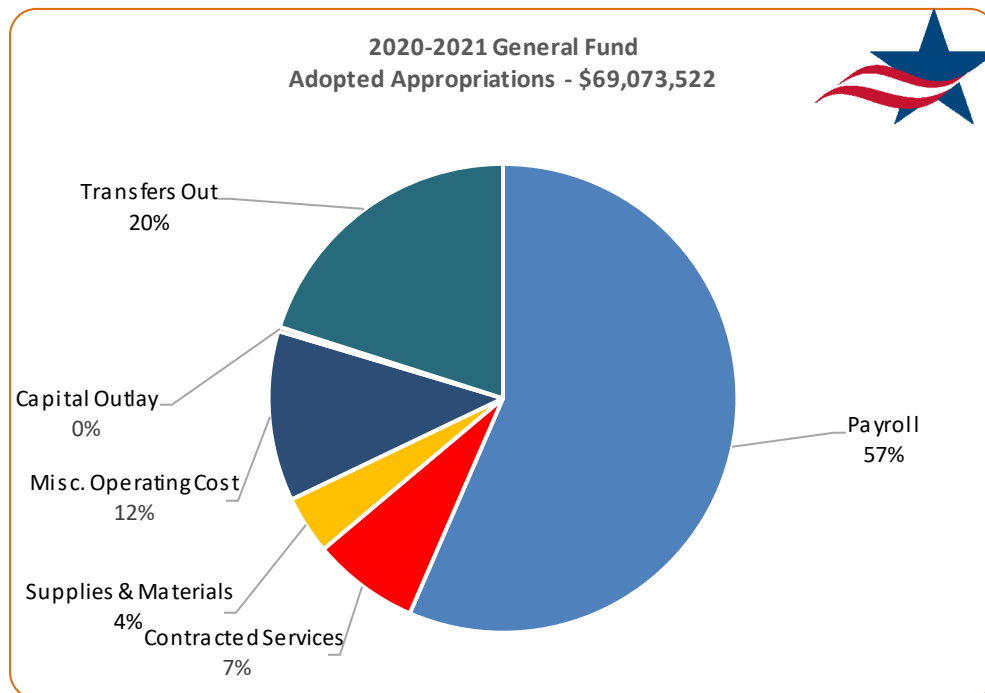
**2021-2022 General Fund
Proposed Revenue - \$59,188,729**



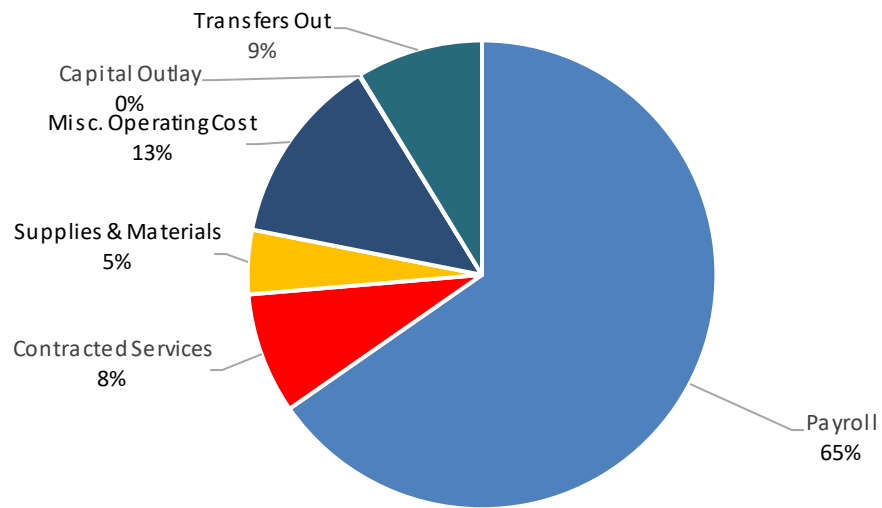
**Harris County Department of Education
FY21 General Fund Proposed Budget Overview
Appropriations
(Out Flows)**

Object Code	Adopted Budget 2020-2021	Amended Budget 2020-2021	Proposed Budget 2021-2022	Percent Change
Payroll	\$ 39,036,777	\$ 39,016,777	\$ 40,760,751	4%
Contracted Services	5,085,572	5,230,874	5,200,800	-1%
Supplies & Materials	2,779,374	2,790,481	2,761,188	-1%
Misc Operating Cost	8,101,274	8,226,941	8,178,205	-1%
Capital Outlay	211,932	213,492	40,000	-81%
Transfers Out	13,858,593	13,858,593	5,449,088	-61%
Total Appropriations	\$ 69,073,522	\$ 69,337,158	\$ 62,390,032	-10%

The following pie charts presents the total budgeted appropriations for the fiscal years 2020-2021 & 2021-2022 by type of expenditures and with the percentage participation from the total amount.



2021-2022 General Fund
Proposed Appropriations - \$62,390,032



HCDE
FY 2022 Requested Budget Compared to FY 2021 Budget



		1	2	3	4		
		Requested FY 2022 BUDGET	FY21 Amended at 2/28/21	Variance (1-2)	Adopted FY 2021 BUDGET	FY 2020 ACTUAL	FY2019 ACTUAL
ESTIMATED REVENUES & OTHER RESOURCES							
Estimated Revenues							
Local	Customer Fees & Charges	\$ 22,145,627	\$ 23,601,006	(1,455,379)	\$ 23,601,005	\$ 21,471,538	\$ 21,404,884
Local	Property Tax Rev-Current (@\$525 B)	26,213,250	25,161,432	1,051,818	25,023,000	23,642,988	23,057,385
Local	Property Tax Rev-Delinquent & P&I	315,000	165,000	150,000	165,000	64,517	(5,500)
Local	Investment Earnings	50,000	170,000	(120,000)	170,000	370,033	870,748
Local	Other Local Revenues	-	-	-	-	5,827	101,988
State	FSP-Compensation	370,000	-	370,000	-	181,043	257,561
State	TEA Health Ins-Employees	-	-	-	-	-	522,927
State	TRS State Matching	3,250,000	3,000,000	250,000	3,000,000	3,403,771	2,508,669
State	Indirect Cost-State Grants	-	727	(727)	727	7,730	25,630
Federal	Indirect Cost-Federal Grants	2,790,440	2,597,786	192,654	2,597,786	2,025,895	1,690,610
Local	Transfer In-Choice Partners -Fund 711	4,054,412	2,927,240	1,127,172	2,927,240	3,490,423	5,805,811
Total Estimated Revenues:		59,188,729	57,623,191	1,565,538	57,484,758	54,663,764	56,240,717
BM APPROPRIATIONS & OTHER USES							
Appropriations							
010	Board of Trustees	\$ 198,715	\$ 198,143	572	\$ 198,143	\$ 164,109	\$ 177,757
001	Superintendent's Office	631,740	631,457	283	631,457	558,927	513,510
012	Assistant Supt -Education and Enrichment	300,467	300,324	143	300,324	248,001	284,388
005	Center for Safe & Secure Schools	621,588	654,303	(32,715)	654,303	663,198	531,902
014	Education Certification & Prof Advancement	749,102	707,271	41,831	707,271	643,279	577,079
201	Adult Education Local	180,103	176,707	3,396	176,707	158,880	163,066
923	Center for Grant Development	613,717	613,455	262	613,455	577,153	558,705
924	Research & Evaluation	647,180	650,927	(3,747)	650,927	605,729	560,157
The Teaching and Learning Center							
301	TLC - Division Wide	338,882	315,754	23,128	315,754	281,225	273,810
190	TLC - Digital Education and Innovation	273,642	311,442	(37,800)	311,442	396,138	223,125
302	TLC - Math	221,867	221,867	-	221,867	176,296	193,378
303	TLC - Science	95,586	101,526	(5,940)	101,526	81,218	93,378
304	TLC - Bilingual Education	45,349	156,270	(110,921)	156,270	93,013	99,105
307	TLC - English Language Arts	195,038	195,038	-	195,038	147,428	189,577
308	TLC - Social Studies	49,522	53,522	(4,000)	53,522	37,940	28,884
309	TLC - EC Winter Conference	138,807	143,507	(4,700)	143,507	128,241	115,111
312	TLC - Scholastic Arts Program	178,581	166,554	12,027	166,554	142,239	139,109
313	TLC - Special Education	68,189	80,508	(12,319)	80,508	66,378	67,199
314	TLC - Speaker Series	155,996	155,996	-	155,996	120,439	223,944
315	TLC - Professional Development	-	-	-	-	-	23,452
094	Chief of Staff	282,167	281,956	211	281,956	273,568	269,039
920	Education Foundation	412,000	7,829	404,171	-	500,600	-
922	CASE Local	754,660	793,660	(39,000)	793,660	759,894	694,019
050	Business Services	2,065,005	2,128,629	(63,624)	2,088,629	1,972,397	1,726,357
098	Department Wide	5,984,467	5,006,515	977,952	4,684,140	3,876,023	3,687,880
099	Retirement Leave Benefits	150,000	150,000	-	150,000	231,057	118,233
101	State TEA On Behalf Payments	3,250,000	3,000,000	250,000	3,000,000	3,036,198	2,508,669
102	State TEA Employee Health Ins	-	-	-	-	-	530,900
950	Purchasing Support	673,486	687,574	(14,088)	647,574	569,876	538,986
093	Chief Communication Officer	204,825	204,755	70	204,755	188,352	189,379
090	Technology Services	3,927,276	3,957,844	(30,568)	4,150,532	3,363,711	3,500,644
088	Asset Replacement Schedule	-	-	-	-	92,444	44,473
092	Marketing & Client Engagement	542,038	541,869	169	541,869	428,762	635,546
925	Communications	1,213,821	1,186,144	27,677	1,186,144	824,796	823,411

	Requested FY 2022 BUDGET	FY21 Amended at 2/28/21	Variance (1-2)	Adopted FY 2021 BUDGET	FY 2020 ACTUAL	FY2019 ACTUAL
030 Human Resources	1,091,941	1,091,452	489	1,091,452	1,088,713	1,044,283
011 Assistant Supt -Academic Support	327,984	327,872	112	327,872	299,898	283,393
111 School Based Therapy Services	12,807,618	12,733,654	73,964	12,733,654	11,119,164	10,550,740
901 Head Start	8,000	8,000	-	8,000	2,221	3,274
Special Schools & Services						
501 Special Schools Administration	912,462	912,272	190	912,272	772,162	575,035
131 AB School-East	4,908,867	4,864,948	43,919	4,864,948	3,792,210	3,970,909
132 AB School-West	4,668,585	4,659,415	9,170	4,659,415	3,471,228	3,510,548
800 Fortis Academy	1,347,961	1,415,911	(67,950)	1,407,399	1,109,482	1,149,797
970 Highpoint-East	3,400,991	3,402,446	(1,455)	3,402,446	3,121,637	2,919,182
098 Salary Project. & \$15 Minimum wage (\$1,532,858)	-	-	-	-	-	-
111 1.5 Positions School Based Therapy (\$133,254)	-	-	-	-	-	-
Facilities:						
086 Facilities-Construction Services	221,975	221,859	116	221,859	166,605	224,435
954 Records Management Services	2,080,744	2,059,390	21,354	2,021,782	1,818,946	1,917,340
Total Appropriations - Divisions	56,940,944	55,478,565	1,462,379	55,214,929	48,169,776	47,209,425
Other Uses						
098 Trans Out-DW - PFC payment Fund 599	2,857,214	5,717,613	(2,860,399)	5,717,613	2,466,182	2,458,368
098 Trans Out-DW - Lease QZAB Fund 599	-	451,429	(451,429)	451,429	451,431	690,254
098 Trans Out-DW - Star Re-Imagined	320,087	648,764	(328,677)	648,764	-	-
098 Trans Out-Capital Project	1,121,000	5,740,000	(4,619,000)	5,740,000	2,073,912	2,000,000
098 Trans Out-DW-CASE Fund 288	550,787	550,787	-	550,787	421,064	550,787
098 Trans Out-DW-Head Start Fund 205 (HS Equity)	600,000	750,000	(150,000)	750,000	860,298	129,688
Total Other Uses:	5,449,088	13,858,593	(8,409,505)	13,858,593	6,272,887	5,829,097
Total Appropriations	62,390,032	69,337,158	(6,947,126)	69,073,522	54,442,663	53,038,522
Difference Revenues / Appropriations	(3,201,303)	(11,713,967)	8,512,664	(11,588,764)	221,101	3,202,195
One Time Costs:						
695 Facilities-Local Construction Division	-	-	-	-	-	-
Total incl. One Time Appropriations:	-	-	-	-	-	-
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)						
Appropriations & Other Uses:	\$ (3,201,303)	\$ (11,713,967)	\$ 8,512,664	\$ (11,588,764)	\$ 221,101	\$ 3,202,195

New Proposed Projects:		
One Time Payments		
090 Technology	380,000	
498 Star Re-Imagined	320,087	
099 Retirement Benefits from Fund Balance	150,000	
920 Education Foundation	400,000	
087 Upgrade to Buildings and Improvements	741,000	
500 Debt Payment from Fund Balance	610,216	
901 Head Start - Transfer Out	600,000	
	3,201,303	

-
648,764
150,000
-
5,740,000
5,050,000
-
11,588,764

Budget Deficit after One Time Expenditures

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HARRIS COUNTY DEPARTMENT OF EDUCATION
Revenue Analysis - Customer Fees by Division
For the Fiscal Year Ended August 31, 2022

CUSTOMER FEES	FY2022 Requested Budget	FY2021 Adopted Budget	Increase / Decrease between original budgets	FY21			
				Amended Budget	Actual to 2/29/21	Amount over/under	% Realized
Business Services	\$ 80,000	\$ 620,000	\$ (540,000)	\$ 620,000	\$ 45,471	\$ (574,529)	7%
Center for Grant Development	1,250	1,250	-	1,250	655	(595)	100%
Center for Safe & Secure Schools	300,650	223,200	77,450	223,200	141,542	(81,659)	63%
CASE Local	85,000	105,000	(20,000)	105,000	30,000	(75,000)	29%
Educator Certification and Prof Adv	386,036	300,045	85,991	300,045	206,625	(93,421)	69%
Facilities-Choice Facility Partners			-	-		-	0%
Records Management Services	1,800,575	1,800,500	75	1,710,500	566,914	(1,143,586)	33%
Research & Evaluation	79,500	149,500	(70,000)	149,500	109,750	(39,750)	73%
School Based Therapy Services	10,396,110	10,170,332	225,778	10,170,332	4,745,601	(5,424,731)	47%
Special Schools:							
AB-East	3,685,621	3,699,730	(14,109)	3,699,730	3,517,464	(182,266)	95%
AB-West	2,821,329	3,222,318	(400,989)	3,222,318	2,200,622	(1,021,697)	68%
Highpoint-East	1,841,146	2,012,977	(171,831)	2,012,977	1,505,452	(507,525)	75%
Fortis Academy	187,500	256,250	(68,750)	256,250	168,750	(87,500)	66%
Special Schools Administration	1,000	-	1,000	-	-	-	-
Technology Support Services	-	3,003	(3,003)	3,003	-	(3,003)	0%
Teaching and Learning Center:							
Digital Education and Innovation	135,000	236,000	(101,000)	236,000	78,844	(157,156)	33%
Math	80,000	168,000	(88,000)	168,000	6,942	(161,058)	4%
Science	-	97,000	(97,000)	97,000	1,850	(95,150)	2%
Bilingual Education	-	77,000	(77,000)	77,000	13,045	(63,955)	17%
English Language Arts	80,000	104,500	(24,500)	104,500	28,835	(75,666)	28%
Social Studies	-	22,000	(22,000)	22,000	1,400	(20,600)	6%
EC Winter Conference	65,000	85,000	(20,000)	85,000	35,401	(49,599)	42%
Scholastic Arts & Writing Program	10,000	-	10,000	-	10,289	10,289	0%
Special Education	-	77,000	(77,000)	77,000	12,699	(64,301)	16%
Speaker Series	55,910	170,400	(114,490)	170,400	8,480	(161,920)	5%
Prof Development	54,000	-	54,000	-	3,500	3,500	0%
Total Customer Fees :	\$ 22,145,627	\$ 23,601,005	\$ (1,455,378)	\$ 23,511,005	\$ 13,440,129	\$(10,070,876)	57%

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
Revenue Analysis - Other Revenue by Type
For the Fiscal Year Ended August 31, 2022

OTHER	FY2022 Requested Budget	FY2021 Adopted Budget	Increase / Decrease between original budgets	FY21			
				Amended Budget	Actual to 2/29/21	Amount over/under	% Realized
Tax Revenues							
Property Tax Revenues-Current	26,213,250	25,023,000	1,190,250	25,023,000	23,420,121	(1,602,879)	94%
Property Tax Revenues-Del & P&I	315,000	165,000	150,000	303,432	88,236	(215,196)	29%
Total Tax Revenues	26,528,250	25,188,000	1,340,250	25,326,432	23,508,357	(1,818,075)	93%
Indirect Costs-Federal	2,790,440	2,597,786	192,654	2,597,787	808,026	(1,789,761)	31%
Indirect Costs-State	-	727	(727)	-	-	-	0%
State Matching							
FSP-Compensation	370,000	-	370,000	-	104,921	104,921	1%
TEA Health Ins-Employees	-	-	-	-	213,021	213,021	0%
TRS Matching	3,250,000	3,000,000	250,000	3,000,000	-	(3,000,000)	0%
Total State Matching	3,620,000	3,000,000	620,000	3,000,000	317,942	(2,682,058)	11%
Other							
Investment Earnings	50,000	170,000	(120,000)	170,000	13,471	(156,529)	8%
Other Local Revenues	-	-	-	90,727	50,675	(40,052)	56%
Transfers In	4,054,412	2,927,240	1,127,172	2,927,240	2,048,614	(878,626)	70%
Total Other Revenues	4,104,412	3,097,240	1,007,172	3,187,967	2,112,761	(1,075,206)	66%
Total Estimated Revenues	\$ 37,043,102	\$ 33,883,753	\$ 3,159,349	\$ 34,112,186	\$ 26,747,085	\$ (7,365,101)	78%
Total Customer Fees	22,145,627	23,601,005	(1,455,378)	23,511,005	13,440,129	(10,070,876)	
Total Est. Rev. & Other Resources:	\$ 59,188,729	\$ 57,484,758	\$ 1,703,971	\$ 57,623,191	\$ 40,187,214	\$ (17,435,977)	

Assumptions:

1. 99% collection rate for tax revenues. Using the estimated tax rate (\$0.004993) and current taxes.
2. Local revenues and grants submitted by divisions.
3. Indirect Costs : Based on FY 21 Grants

HARRIS COUNTY DEPARTMENT OF EDUCATION
Tax Year 2020 Interim Current Tax Revenue Estimate Updates

	EST FINAL VALUE COMMITTEE RECOMMENDED	
<i>Property Use Category Recap-Certified To Date -Report:</i>		
Taxable value		\$513,616,649,590
<i>PLUS: Uncertified Roll Summary Report:</i>		
Scenario (1) Appraised value		-
Scenario (2) Owner's value		-
Scenario (3) Estimated final value		<u>12,300,000,000</u>
Total taxable value, Certified and Uncertified:	(A)	<u><u>\$525,916,649,590</u></u> (A)
 Calculate Interim Current Tax Revenue Estimate:		
1) (A) divided by 100	(B)	\$5,259,166,496 (B)
2) Current Tax Rate	(C)	<u>X 0.004993</u> (C)
3) 2020 Interim Current Tax Revenue Estimate, at 100% Collection Rate, (B) X (C)	(D)	<u>\$26,259,018</u> (D)
4) Interim Tax Rev Estimate @ 99.8% Collection Rate:	(E)	<u>\$26,213,328</u> (E)
 Comparison of Interim Tax Rev Estimate @ 99.8% 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)	(E)	\$26,213,328 (E)
LESS: Tax Revenue, Currently Budgeted	(F)	<u>\$26,213,250</u> (F)
Total Interim Current Tax Revenue Estimate Over/(Under)		
Current Tax Revenue, Currently Budgeted, (E) - (F):		<u><u>\$78</u></u>

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FEDERAL & STATE - INDIRECT COST ESTIMATES
 PROPOSED FY22 BUDGET**

Account	Division	Federal and Local Grants	FY 2020-21	FY 2021-22
STATE:				
58990001	AE	Adult Ed State	\$ -	\$ -
		Total State	-	-
FEDERAL:				
59990001	AE	Adult Ed Regular	203,097	203,100
59990001	AE	Adult Ed English Literacy/Civics	32,207	27,759
59990006	HS	Head Start	1,968,299	1,793,831
59900106	HS	Early Hs	269,874	699,095
59990043	AE	Head Start - Disaster Assistance	-	18,818
59990007	CSSS	Stop School Violence	13,130	17,922
59990042	CASE	Case Cycle 9	8,500	-
59990023	CASE	Case Cycle 10	8,592	9,864
		Total Federal	2,503,699	2,770,389
Total Indirect Costs Budgeted:			\$ 2,503,699	\$ 2,770,389

SPECIAL REVENUE FUNDS

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

SPECIAL REVENUE FUNDS

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

Adult Basic Education (ABE) Program

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

Separate accountability must be maintained for each section listed below:

- Federal ABE Regular
- Federal English Literacy & Civics Education

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

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

Center for Safe and Secure Schools (“CSSS”)

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

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

Educator Certification and Professional Advancement

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

Head Start (HS) Program

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

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

Harris County Department of Education
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds
For The Fiscal Year Ended August 31, 2022

	Governmental Funds				Proprietary Funds		
	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Internal Services Funds	Enterprise Funds	Total
EST. REVENUES & OTHER Sources							
Revenues							
Customer Fees & Charges	\$ 22,145,627	\$ -	\$ -	\$ -	\$ -	\$ 5,563,380	\$ 27,709,007
Property Tax Rev-Current	26,213,250	-	-	-	-	-	26,213,250
Property Tax Rev-Delinquent & P&I	315,000	-	-	-	-	-	315,000
Investment Earnings-HCDE	50,000	-	-	-	-	-	50,000
Other Local Revenues	-	-	953,005	-	-	-	953,005
Local Grants	-	7,282,155	-	-	-	-	7,282,155
Total Local Revenues:	48,723,877	7,282,155	953,005	-	-	5,563,380	62,522,417
Facility Support Services	-	-	-	-	5,800,490	-	5,800,490
Workers Compensation	-	-	-	-	400,000	-	400,000
Total Inter-Departmental Revenues:	-	-	-	-	6,200,490	-	6,200,490
State TEA Supplemental Compensation	370,000	-	-	-	-	-	370,000
State TRS On Behalf Payments	3,250,000	-	-	-	-	-	3,250,000
Total State Revenues:	3,620,000	-	-	-	-	-	3,620,000
Federal Grants	-	39,480,890	-	-	-	-	39,480,890
Indirect Cost - Federal Grants	2,790,440	-	-	-	-	-	2,790,440
Total Federal Revenues:	2,790,440	39,480,890	-	-	-	-	42,271,330
Total Revenues:	55,134,317	46,763,045	953,005	-	6,200,490	5,563,380	114,614,237
Other Financing Sources							
Transfers In-							
Fund 711 - Choice Partners	4,054,412	-	-	-	-	-	4,054,412
Fund 697- Capital Projects	-	-	-	1,121,000	-	-	1,121,000
Fund 288 - CASE After School Partnership	-	550,787	-	-	-	-	550,787
Fund 205 - Head Start	-	600,000	-	-	-	-	600,000
Fund 498 - Star Re-Imagine	-	320,087	-	-	-	-	320,087
Fund 599 - Debt Service Payment (PFC)	-	-	2,405,785	-	-	-	2,405,785
Fund 599 - Debt Service Payment (QZAB)	-	-	451,429	-	-	-	451,429
Total Transfers In	4,054,412	1,470,874	2,857,214	1,121,000	-	-	9,503,500
Bond Issuance-Fund 697 Capital Project	-	-	-	-	-	-	-
Total Other Sources:	4,054,412	1,470,874	2,857,214	1,121,000	-	-	9,503,500
Total Revenues & Other Sources:	59,188,729	48,233,919	3,810,219	1,121,000	6,200,490	5,563,380	124,117,737
EXPENDITURES & OTHER USES							
Expenditures							
Board of Trustees	198,715	-	-	-	-	-	198,715
Superintendent's Office	631,740	-	-	-	-	-	631,740
Assistant Supt Education & Enrichment	300,467	20,000	-	-	-	-	320,467
Center for Safe & Secure Schools	621,588	162,469	-	-	-	-	784,057
Educator Certification & Professional Advanc	749,102	20,000	-	-	-	-	769,102
Adult Ed. Local & (Funds 223, 230, 234, & 3E	180,103	3,848,754	-	-	-	-	4,028,857
Center for Grant Services	613,717	-	-	-	-	-	613,717
Research & Evaluation	647,180	50,000	-	-	-	-	697,180
The Teaching and Learning Center							
TLC - Division Wide	338,882	30,000	-	-	-	-	368,882
TLC - Digital Education & Innovation	273,642	-	-	-	-	-	273,642
TLC - Math	221,867	-	-	-	-	-	221,867
TLC - Science	95,586	22,000	-	-	-	-	117,586
TLC - Bilingual Education	45,349	-	-	-	-	-	45,349
TLC - English Language Arts	195,038	-	-	-	-	-	195,038
TLC - Social Studies	49,522	-	-	-	-	-	49,522
TLC - EC Winter Conference	138,807	-	-	-	-	-	138,807
TLC - Scholastic Arts Program	178,581	-	-	-	-	-	178,581
TLC - Special Education	68,189	-	-	-	-	-	68,189
TLC - Speaker Series	155,996	-	-	-	-	-	155,996

Harris County Department of Education
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds
For The Fiscal Year Ended August 31, 2022

	Governmental Funds				Proprietary Funds		Total
	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Internal Services Funds	Enterprise Funds	
EXPENDITURES & OTHER USES							
Chief of Staff	282,167	-	-	-	-	-	282,167
Education Foundation	412,000	-	-	-	-	-	412,000
CASE Local & (Funds 266/7, 288, 463, 467,479)	754,660	5,944,366	-	-	-	-	6,699,026
Business Services	2,065,005	-	-	-	-	-	2,065,005
Department Wide	5,984,467	-	-	741,000	-	-	6,725,467
Retirement Leave Benefits	150,000	-	-	-	-	-	150,000
State TEA On Behalf Payments	3,250,000	-	-	-	-	-	3,250,000
Purchasing Support	673,486	-	-	-	-	-	673,486
Workers Compensation (Fund 753)	-	-	-	-	400,000	-	400,000
Debt Services (Fund 599)	-	-	4,446,773	-	-	-	4,446,773
Chief Information Officer	204,825	-	-	-	-	-	204,825
Technology Services	3,927,276	-	-	380,000	-	-	4,307,276
Marketing & Client Engagement	542,038	-	-	-	-	-	542,038
Communication	1,213,821	-	-	-	-	-	1,213,821
Human Sources	1,091,941	-	-	-	-	-	1,091,941
Assistant Supt Academic Support	327,984	37,000	-	-	-	-	364,984
Therapy Services	12,807,618	27,946	-	-	-	-	12,835,564
Head Start	8,000	-	-	-	-	-	8,000
Head Start Grant	-	37,946,243	-	-	-	-	37,946,243
Special Schools & Services-							
Special Schools Administration	912,462	20,000	-	-	-	-	932,462
Academic & Behavior School-East	4,908,867	31,736	-	-	-	-	4,940,603
Academic & Behavior School-West	4,668,585	28,405	-	-	-	-	4,696,990
Fortis Academy / Other	1,347,961	-	-	-	-	-	1,347,961
Highpoint East School	3,400,991	30,000	-	-	-	-	3,430,991
Facilities Support Services							
Facilities-Construction Services	221,975	-	-	25,178,942	-	-	25,400,917
Records Management Services	2,080,744	-	-	-	-	-	2,080,744
Facilities - Choice Partners	-	15,000	-	-	-	2,608,968	2,623,968
Facilities - Operations							
Facilities - Internal Service (Fund 799)	-	-	-	-	5,800,490	-	5,800,490
Total Expenditures:	56,940,944	48,233,919	4,446,773	26,299,942	6,200,490	2,608,968	144,731,036
Other Uses							
Transfers Out-							
Fund 199-General Fund	-	-	-	-	-	4,054,412	4,054,412
Fund 288-CASE	550,787	-	-	-	-	-	550,787
Fund 205-Head Start	600,000	-	-	-	-	-	600,000
Fund 599-Debt Service-PFC	320,087	-	-	-	-	-	320,087
Fund 599-Debt Service-QZAB	2,857,214	-	-	-	-	-	2,857,214
Fund 697-Capital Projects	1,121,000	-	-	-	-	-	1,121,000
Total Other Uses:	5,449,088	-	-	-	-	4,054,412	9,503,500
Total Expenditures & Other Uses:	62,390,032	48,233,919	4,446,773	26,299,942	6,200,490	6,663,380	154,234,536
Expenditures from Fund Balance:	(3,201,303)	-	(636,554)	(25,178,942)	-	(1,100,000)	(30,116,799)
Projected Fund Balance Beginning:	21,121,494	-	2,168,871	52,118,592	1,344,067	1,500,000	78,253,024
Projected Fund Balance Ending:	\$ 17,920,191	\$ -	\$ 1,532,317	\$ 26,939,650	\$ 1,344,067	\$ 400,000	\$ 48,136,225

Harris County Department of Education

Comparitive Analysis of Property Values

	Adopted	September	October	November	December	January	February	March	April	May
	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE
Proposed Collections Tax Year 2020	0.004993	0.004993	0.004993	0.004993	0.004993	0.004993	0.004993	0.004993	0.004993	0.004993
Certified Taxable Value per HCAD (\$000)	392,595,710,238	478,763,407,047	493,351,970,696	502,389,166,676	508,015,051,446	510,293,030,704	510,374,823,408	509,193,256,499	508,652,408,052	508,047,129,757
Values under protest or not certified (\$000)	118,420,401,768	32,944,809,656	18,728,498,019	9,646,625,044	3,886,282,211	1,443,715,996	1,106,284,706	905,859,734	750,084,086	601,426,290
	511,016,112,006	511,708,216,703	512,080,468,715	512,035,791,720	511,901,333,657	511,736,746,700	511,481,108,114	510,099,116,233	509,402,492,138	508,648,556,047
/ Rate per Taxable \$100	5,110,161,120	5,117,082,167	5,120,804,687	5,120,357,917	5,119,013,337	5,117,367,467	5,114,811,081	5,100,991,162	5,094,024,921	5,086,485,560
X Tax Rate	25,515,034	25,549,591	25,568,178	25,565,947	25,559,234	25,551,016	25,538,252	25,469,249	25,434,466	25,396,822
Estimated collection rate	98.07%	98.07%	98.07%	98.07%	98.07%	98.07%	98.07%	98.07%	98.07%	98.07%
X Estimated Collection Rate	25,023,000	25,056,890	25,075,119	25,072,931	25,066,347	25,058,287	25,045,770	24,978,097	24,943,986	24,907,068
	-									
+Delinquent Tax Collections	150,000	150,000	288,432	288,432	288,432	288,432	288,432	288,432	288,432	288,432
+Special Assessments	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
+ Penalty & Interest	-	-	-	-	-	-	-	-	-	-
Estimated Tax Available Operations:	\$ 25,188,000	\$ 25,221,890	\$ 25,378,551	\$ 25,376,363	\$ 25,369,779	\$ 25,361,719	\$ 25,349,202	\$ 25,281,529	\$ 25,247,418	\$ 25,210,500
Net Gain or Loss on values	\$ -	\$ 33,890	\$ 156,660	\$ 188,363	\$ 181,779	\$ 173,719	\$ 161,202	\$ 93,529	\$ 59,418	\$ 22,500



Harris County 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, 2021

Re: 2021 Certified Estimates

Board of Directors

Mike Sullivan, Chairman
Glenn E. Peters, Secretary
Martina Lemond Dixon, Assistant Secretary
Ann Harris Bennett, Director
Tax Assessor-Collector, Ex-Officio Director
Glenn E. Peters, Assistant Secretary
Al Odom, Director
Jim Robinson, Director
Elizabeth Santos, 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 2021. 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 17, and some will delay their filing until the good cause deadline of June 1. Due to COVID-19, there may be additional factors that influence values after the estimates have been established.

While we have taken our best estimate of potential hearing loss into account, protests for 2021 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 2021 taxable value for the taxing unit identified above is:

\$513,616,649,590

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
2021 Certified Estimate of Taxable Value**



Major Property Category	2020 Taxable Value	Percent Change	Projected 2021 Taxable Value
Residential & Rural Improved	204,425,683,146	5.53%	215,720,508,778
Apartments	52,793,515,398	1.13%	53,388,659,337
Commercial	129,400,699,448	1.05%	130,765,537,797
Vacant Land	13,274,442,116	-1.21%	13,113,218,707
Industrial	34,470,458,936	-1.60%	33,920,069,118
Utility	6,093,555,068	5.83%	6,448,961,667
Commercial Personal	31,602,783,812	-1.86%	31,015,509,280
Industrial Personal	30,774,112,002	-7.15%	28,575,301,699
All Other Property	675,639,601	-1.00%	668,883,205

Projected 2021 Taxable Value	503,510,889,527	2.01%	513,616,649,590
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Projected 2021 Taxable Value Range

Accuracy +/- 5%	487,935,817,110	To	539,297,482,069
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Tax Rates *, FY 1969-70 to Current

[illegible]

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	
Total Tax Rate:	\$ 0.01	\$ 0.0045	\$ 0.0042	\$ 0.0042	\$ 0.0030	\$ 0.00300	\$ 0.00310	\$ 0.00310	\$ 0.00362	\$ 0.00384	

		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	-	-	-	-	-	-	-	-	-	-	
Total Tax Rate:	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	0.005853	\$ 0.00584	\$ 0.00605	

[illegible]

New Personnel Request Budget Planning FY2022

General Fund

No.	Division	Pay Grade	Position	FTE	Days	Salary	Benefits	Total
1.	School-Based Therapy Services	P-1	Music Therapist	1.50	180	91,530	20,862	112,392
TOTAL				1.50		\$ 91,530	\$ 20,862	\$ 112,392

Special Revenue Fund

No.	Division	Pay Grade	Position	FTE	Days	Salary	Benefits	Total
1.	Adult Education	A-2	Instructional Coach	1.00	240	56,597	12,704	69,301
2.	Adult Education	A-2	Program Coordinator	1.00	240	56,597	12,704	69,301
3.	Adult Education		Program Assistant (Part-time)	1.00	200	48,000	11,506	59,506
4.	Adult Education		Tester (Part-time)	1.00	200	40,000	10,391	50,391
5.	Head Start	A-2	Instructional Coach	2.00	240	113,194	25,408	138,602
TOTAL				6.00		\$ 314,388	\$ 72,713	\$ 387,101

Harris County Department of Education

Business Office

Fiscal Year 2021-2022 Division Budget Presentations Schedule



Time		5/10/2021	Tuesday, May 11, 2021	Wednesday, May 12, 2021	Thursday, May 13, 2021	Friday, May 14, 2021
9:00 AM	9:15 AM					
9:15 AM	9:30 AM			Grants		
9:30 AM	9:45 AM					
9:45 AM	10:00 AM			TLC		
10:00 AM	10:15 AM					
10:15 AM	10:30 AM					
10:30 AM	10:45 AM			Research & Eval		
10:45 AM	11:00 AM					
11:00 AM	11:15 AM		Therapy	Break		
11:15 AM	11:30 AM					
11:30 AM	11:45 AM		Assit. Supert. Academic	Adult Ed		
11:45 AM	12:00 PM					
12:00 PM	12:15 PM		Assit. Supert. Education	Lunch		
12:15 PM	12:30 PM					
12:30 PM	12:45 PM		Lunch / Head Start	Chief of Staff		
12:45 PM	1:00 PM					
1:00 PM	1:15 PM	Introduction		CASE		
1:15 PM	1:30 PM	Special Schools	Choice			
1:30 PM	1:45 PM			Chief Comm Officer		
1:45 PM	2:00 PM	AB West	Client Engagement			
2:00 PM	2:15 PM			HR		
2:15 PM	2:30 PM	AB East	Records Management			
2:30 PM	2:45 PM			Communications		
2:45 PM	3:00 PM	Break	Break			
3:00 PM	3:15 PM	Fortis Academy	CSSS			
3:15 PM	3:30 PM					
3:30 PM	3:45 PM	HP East	Business/Purchasing			
3:45 PM	4:00 PM					

Harris County Department of Education

Business Office

Fiscal Year 2021-2022 Division Budget Presentations Schedule



Time		5/17/2021	Tuesday, May 18, 2021	Wednesday, May 19, 2021	Thursday, May 20, 2021	Friday, May 21, 2021
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	Facilities - Maintenance and Construction				
11:15 AM	11:30 AM					
11:30 AM	11:45 AM	ECA				
11:45 AM	12:00 PM					
12:00 PM	12:15 PM	Lunch				
12:15 PM	12:30 PM					
12:30 PM	12:45 PM	Technology				
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					
2:00 PM	2:15 PM					
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3:00 PM	3:15 PM					
3:15 PM	3:30 PM					
3:30 PM	3:45 PM					
3:45 PM	4:00 PM					

Harris County Department of Education - Head Start Program Informator



Actual year end numbers

Fiscal year	HS & EHS/CCP Federal Revenues Received (grant) (includes USDA)	HS & EHS/CCP In-Kind Received	Indirect cost received By General Fund	Transfer out to Head Start	Net Amount
2006-2007	\$ 9,924,597	\$ 3,622,496	\$ 607,025	\$ -	\$ 607,025
2007-2008	11,107,591	2,155,984	794,689	141,253	653,436
2008-2009	10,076,417	3,434,162	766,805	307,047	459,758
2009-2010	10,738,581	3,611,530	867,753		867,753
2010-2011	10,563,316	5,508,518	888,622	348,168	540,454
2011-2012	10,680,477	3,740,319	971,432	270,742	700,690
2012-2013	10,990,972	3,330,655	1,002,035	156,916	845,119
2013-2014	10,479,514	3,094,260	907,747	-	907,747
2014-2015 (1)	13,033,884	3,329,942	1,106,299	-	1,106,299
2015-2016 (1)	12,589,128	3,531,533	1,064,252	288,206	776,046
2016-2017 (1)	13,509,846	3,928,677	1,179,589	-	1,179,589
2017-2018	14,547,018	3,827,982	1,300,550	569,000	731,550
2018-2019	14,771,310	4,380,807	1,446,099	129,688	1,316,412
2019-2020	11,943,713	4,305,738	1,563,692	610,298	953,394
2019-2020 Covid	304,375	-	36,082	-	36,082
	\$ 165,260,740	\$ 51,802,604	\$ 14,502,670	\$ 2,821,318	\$ 11,681,352

(1) Early Head Start included beginning FY15

2020-2021	\$ 18,645,615	\$ 4,729,352	\$ 2,305,620	\$ 750,000	\$ 1,555,620
2020-2021 Covid	\$ 626,706	\$ -	\$ 78,620	\$ -	\$ 78,620
BUDGET					
posted on HCDE website (Note: this is an overlap of grant year)					

Based on Projected NOGA Grant 20-21

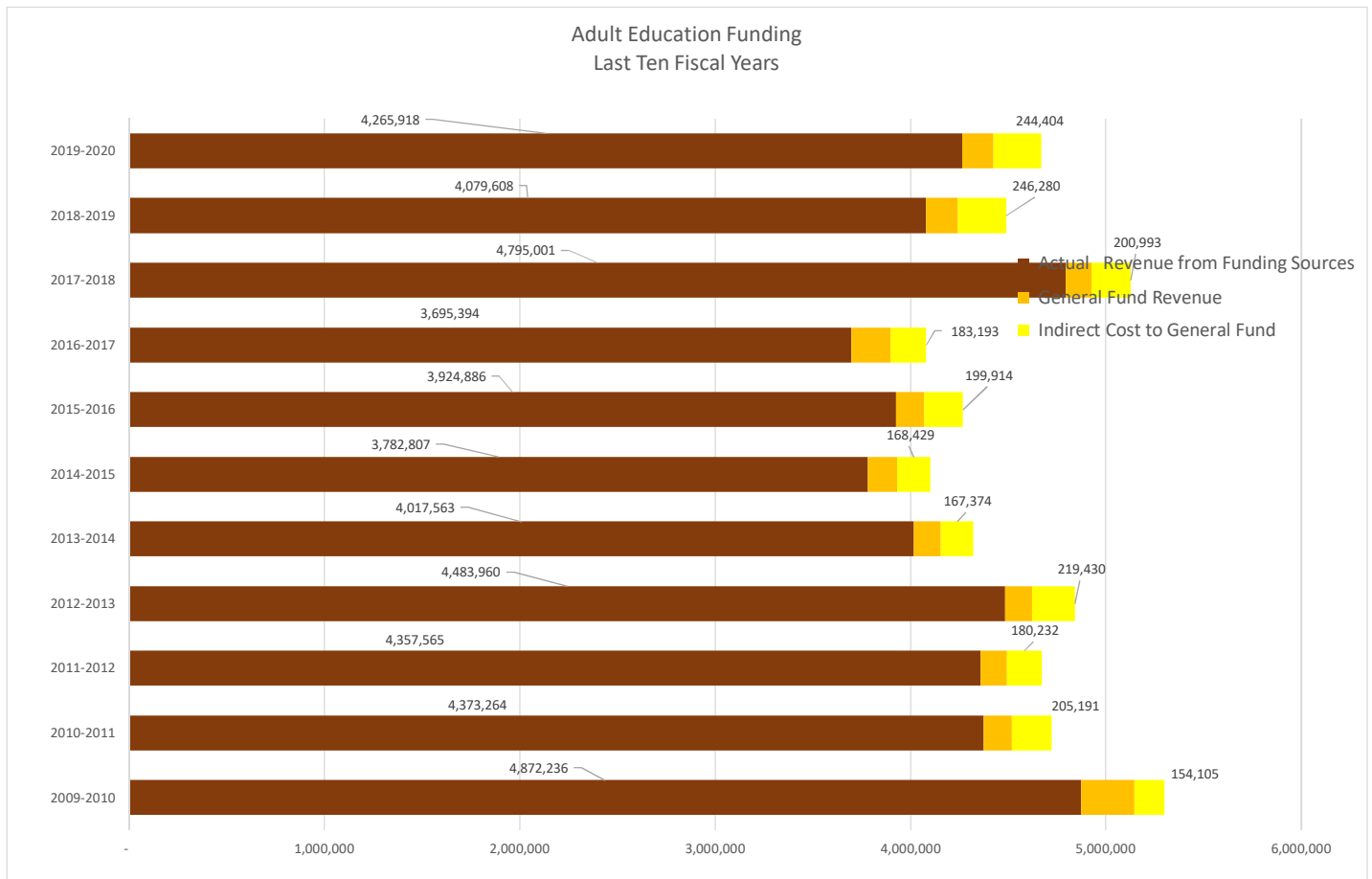
	Funds 205 & 206 Head Start	Funds 205 & 206 Head Start	Funds 215 & 216 EHS/CCP	Funds 215 & 216 EHS/CCP	Total Grants
Budget Period	1/9/2020 - 12/31/2020	1/1/21 - 12/31/21	9/1/20 - 11/30/2020	9/1/20 - 8/31/2021	
Direct Costs	\$ 4,417,233	\$ 10,887,158	\$ 32,890	\$ 3,308,334	\$ 18,645,615
Indirect Costs	554,142	1,340,424	3,732	407,322	\$ 2,305,620
Total Budget	\$ 4,971,375	\$ 12,227,582	\$ 36,622	\$ 3,715,656	\$ 20,951,235
Note: Data for the grant includes netting out grant years for Calendar Year 2021					

Based on Projected NOGA Grant 21-22

	Funds 205 & 206 Head Start	Funds 205 & 206 Head Start	Funds 215 & 216 EHS/CCP	Funds 215 & 216 EHS/CCP	Total Grants
Budget Period	1/9/2020 - 12/31/2020	1/1/21 - 12/31/21	9/1/20 - 11/30/2020	9/1/20 - 8/31/2021	
Direct Costs	\$ 4,496,062	\$ 11,363,842	\$ 45,000	\$ 4,543,334	\$ 20,448,238
Indirect Costs	553,555	1,402,525	5,540	560,738	\$ 2,522,359
Total Budget	\$ 5,049,617	\$ 12,766,367	\$ 50,540	\$ 5,104,072	\$ 22,970,597
Transfer-out to HS			750,000.00		
In-Kind			5,112,059.50		

Harris County Department of Education

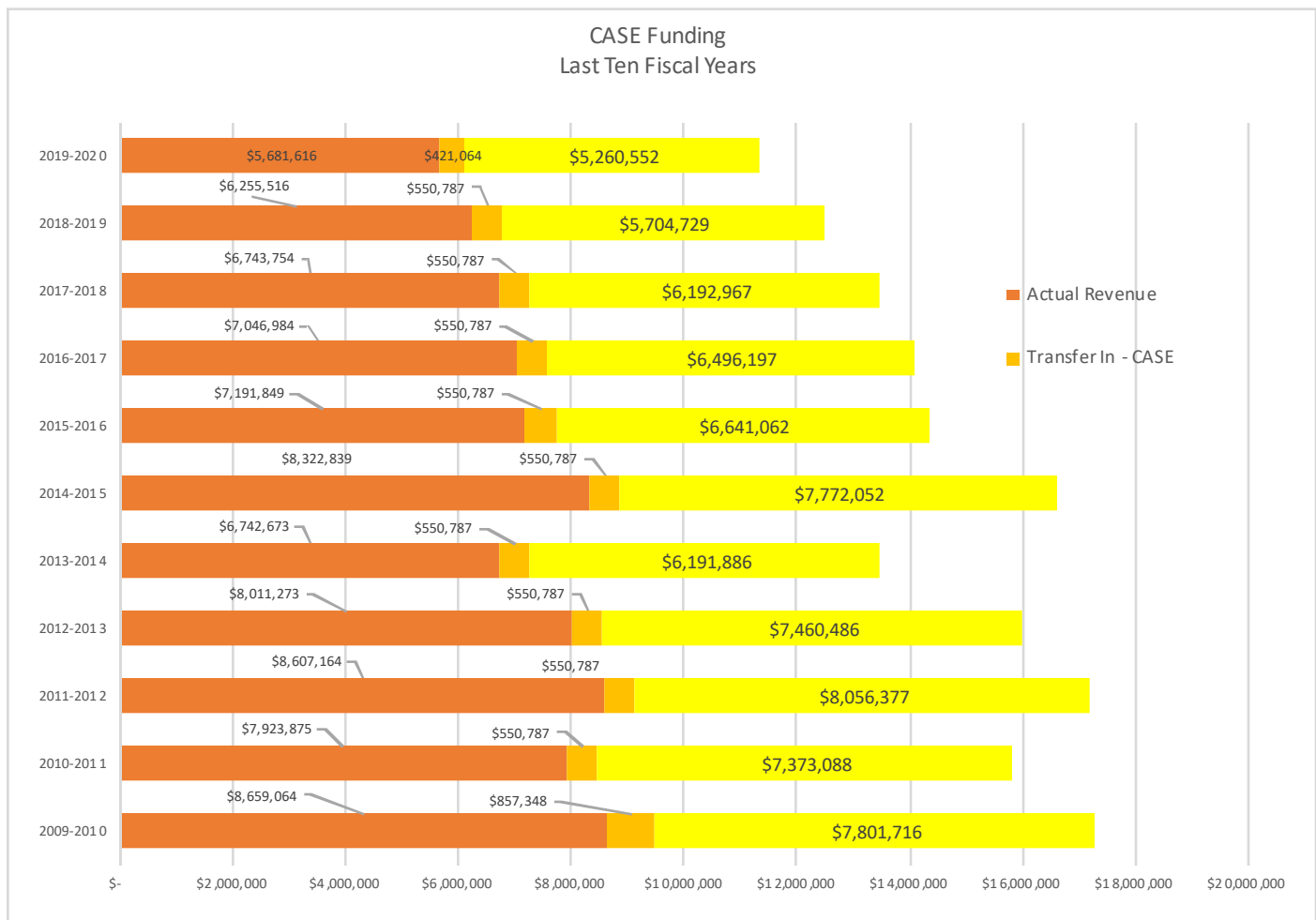
Adult Education Funding



Fiscal Year	Actual Revenue	General Fund Revenue	Indirect Cost to General Fund	Actual Revenue from Funding Sources	Net amount (IC less GF)
2008-2009	4,249,909	124,504	184,052	4,249,909	59,548
2009-2010	4,872,236	274,290	154,105	4,872,236	(120,185)
2010-2011	4,373,264	144,467	205,191	4,373,264	60,724
2011-2012	4,357,565	134,897	180,232	4,357,565	45,335
2012-2013	4,483,960	138,947	219,430	4,483,960	80,483
2013-2014	4,017,563	136,826	167,374	4,017,563	30,548
2014-2015	3,782,807	149,882	168,429	3,782,807	18,547
2015-2016	3,924,886	143,983	199,914	3,924,886	55,931
2016-2017	3,695,394	201,615	183,193	3,695,394	(18,422)
2017-2018	4,795,001	131,750	200,993	4,795,001	69,243
2018-2019	4,079,608	163,066	246,280	4,079,608	83,214
2019-2020	4,265,918	158,880	244,404	4,265,918	85,524
	\$ 50,898,110	\$ 4,256,704	\$ 53,251,707	\$ 51,348,601	\$ 450,490

Fiscal Year	Budgeted Revenue	Budgeted General Fund Revenue	Budgeted Indirect Cost to General Fund	Projected Revenue	Net amount (IC less GF)
2020-2021	4,090,689	176,707	268,850	4,090,689	92,143

Harris County Department of Education CASE Funding



Fiscal Year	Actual Revenue	Transfer In - CASE	Actual Revenue from Funding Sources
2008-2009	10,711,376	550,787	10,160,589
2009-2010	8,659,064	857,348	7,801,716
2010-2011	7,923,875	550,787	7,373,088
2011-2012	8,607,164	550,787	8,056,377
2012-2013	8,011,273	550,787	7,460,486
2013-2014	6,742,673	550,787	6,191,886
2014-2015	8,322,839	550,787	7,772,052
2015-2016	7,191,849	550,787	6,641,062
2016-2017	7,046,984	550,787	6,496,197
2017-2018	6,743,754	550,787	6,192,967
2018-2019	6,255,516	550,787	5,704,729
2019-2020	5,681,616	421,064	5,260,552
	\$ 91,897,983	\$ 6,786,282	\$ 85,111,701

Fiscal Year	Budgeted Revenue	Transfer In - CASE	Projected Revenue
2020-2021	\$ 8,043,295	\$ 550,787	\$ 7,492,508

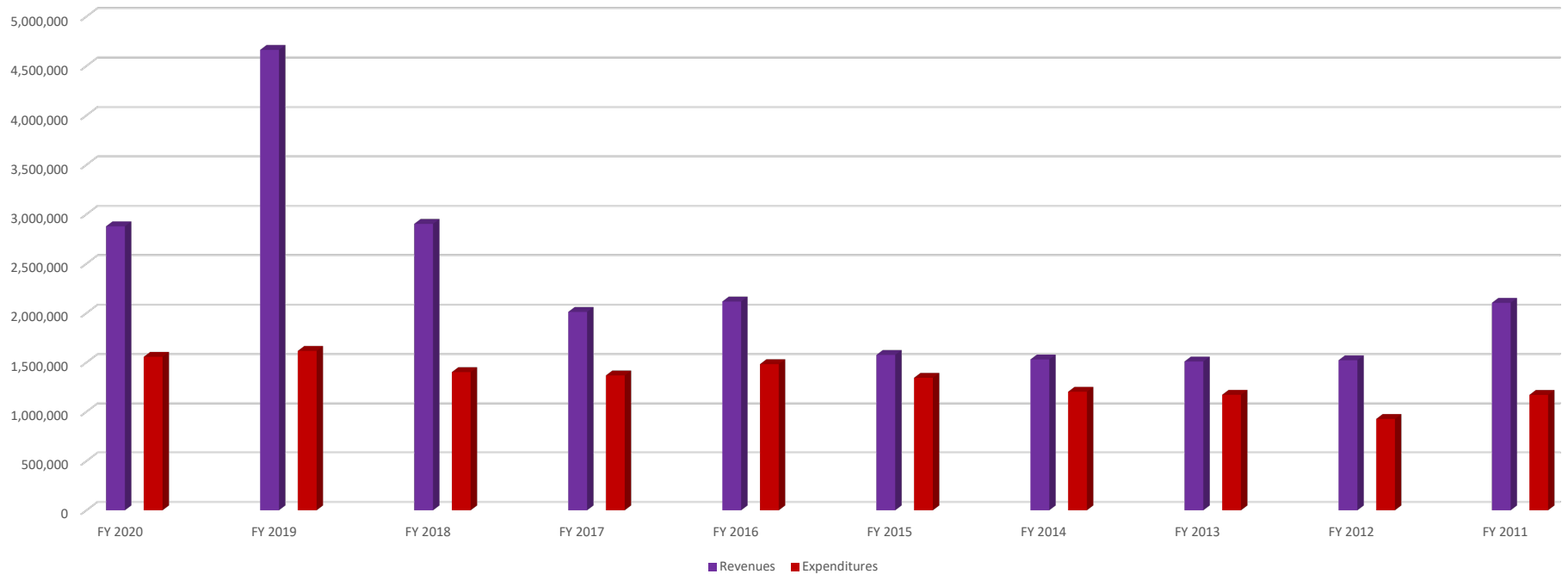


**Harris County Department of Education
Choice Partners - 10 Year Analysis
Revenues vs. Expenditures
BM 089 - Choice Facility Partners**

	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
Revenues	\$ 2,878,346	\$ 4,662,941	\$ 2,902,819	\$ 2,012,429	\$ 2,117,318	\$ 1,576,917	\$ 1,530,889	\$ 1,510,108	\$ 1,522,848	\$ 2,104,297
Expenditures	1,558,117	1,618,141	1,402,596	1,368,996	1,483,292	1,345,055	1,203,330	1,172,350	927,500	1,171,149
Profit/(Loss)	\$ 1,320,229	\$ 3,044,799	\$ 1,500,224	\$ 643,433	\$ 634,027	\$ 231,862	\$ 327,559	\$ 337,758	\$ 595,348	\$ 933,148
Operating Margin Ratio	46%	65%	52%	32%	30%	15%	21%	22%	39%	44%



**BM 089 Choice Facility Partners - 10 Year Analysis
Revenues vs. Expenditures**



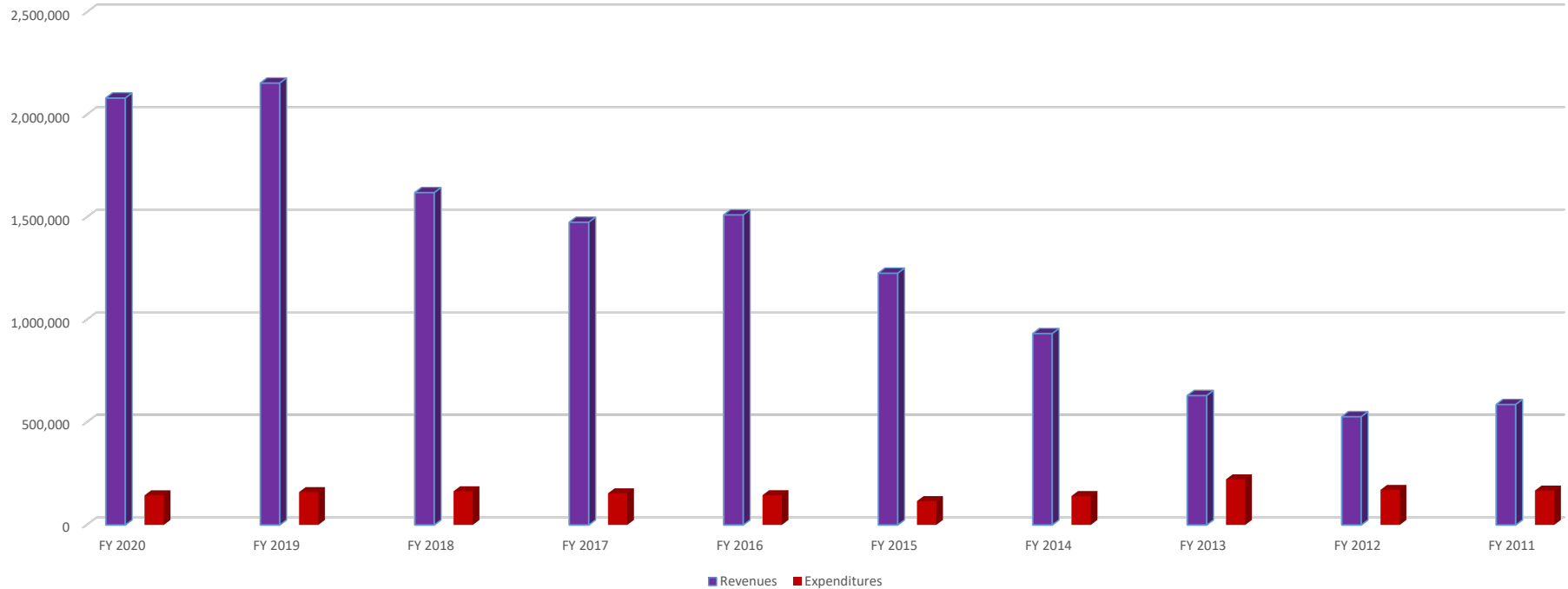


**Harris County Department of Education
Choice Partners - 10 Year Analysis
Revenues vs. Expenditures
BM 951 - Purchasing Cooperative**

	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
Revenues	\$ 2,081,414	\$ 2,154,427	\$ 1,620,038	\$ 1,475,367	\$ 1,511,279	\$ 1,226,785	\$ 932,274	\$ 630,021	\$ 527,087	\$ 586,623
Expenditures	143,951	159,642	163,761	153,878	144,760	115,886	140,737	221,903	170,457	167,261
Profit/Loss	\$ 1,937,463	\$ 1,994,785	\$ 1,456,277	\$ 1,321,489	\$ 1,366,519	\$ 1,110,899	\$ 791,537	\$ 408,118	\$ 356,630	\$ 419,362
Operating Margin Ratio	93%	93%	90%	90%	90%	91%	85%	65%	68%	71%



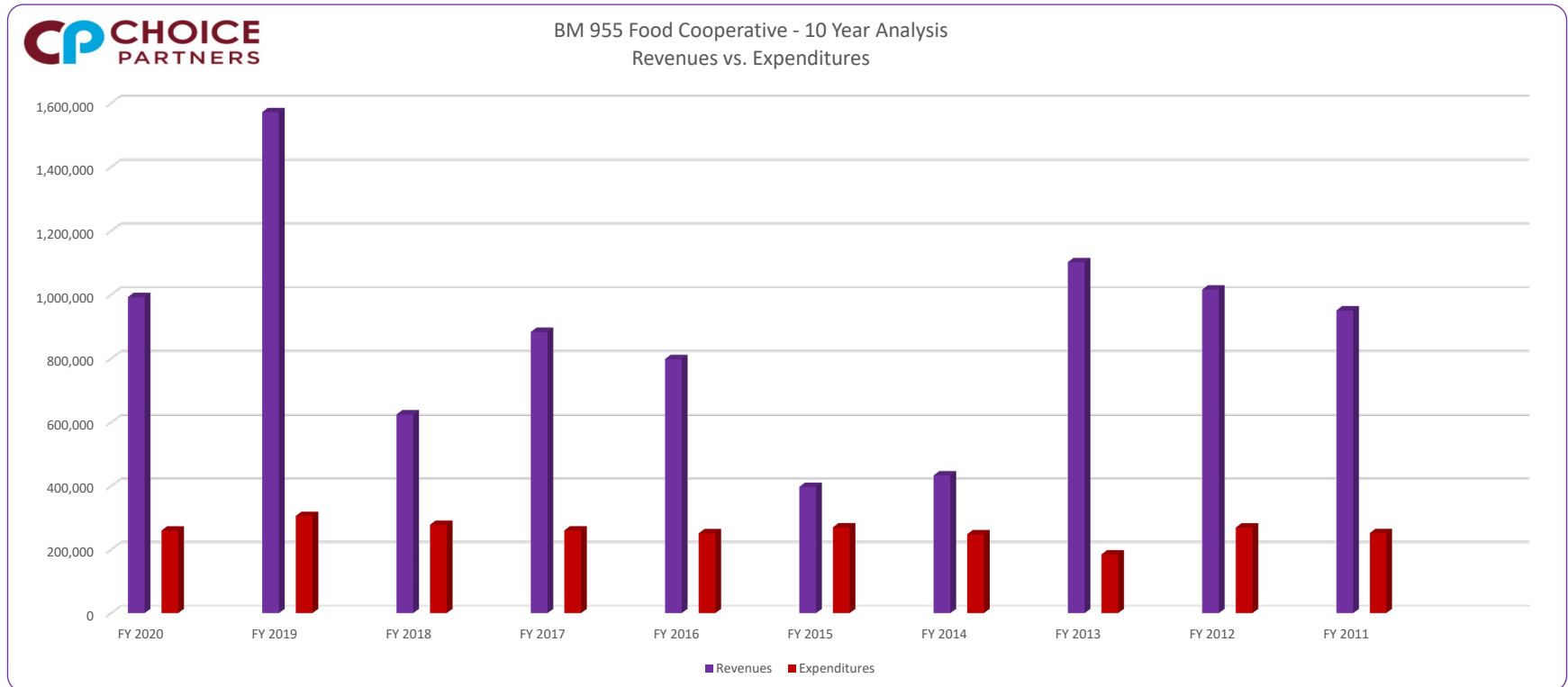
BM 951 Purchasing Cooperative - 10 Year Analysis
Revenues vs. Expenditures





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

	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
Revenues	\$ 992,920	\$ 1,572,304	\$ 624,639	\$ 883,482	\$ 798,306	\$ 397,349	\$ 433,540	\$ 1,102,374	\$ 1,016,118	\$ 951,010
Expenditures	260,189	306,078	278,036	260,321	251,394	270,093	248,561	185,266	269,199	252,286
Profit/Loss	\$ 732,731	\$ 1,266,226	\$ 346,603	\$ 623,161	\$ 546,912	\$ 127,256	\$ 184,978	\$ 917,107	\$ 746,919	\$ 698,725
Operating Margin Ratio	74%	81%	55%	71%	69%	32%	43%	83%	74%	73%



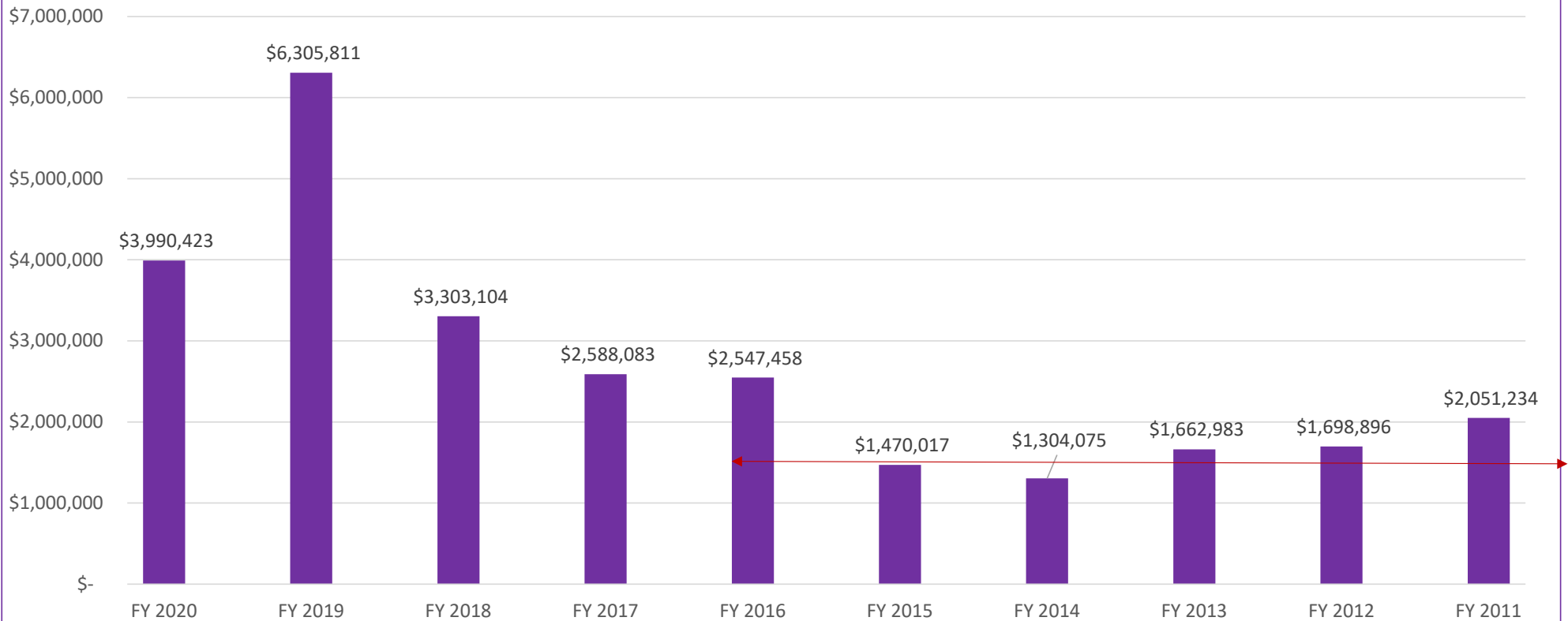


Harris County Department of Education Choice Partners - Operating Margin 10 Year Analysis

	FY 2019	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
Revenues	\$ 5,952,681	\$ 8,389,672	\$ 5,147,497	\$ 4,371,278	\$ 4,426,904	\$ 3,201,051	\$ 2,896,703	\$ 3,242,503	\$ 3,066,053	\$ 3,641,930
Expenditures	1,962,258	2,083,862	1,844,393	1,783,195	1,879,446	1,731,034	1,592,628	1,579,520	1,367,156	1,590,696
Profit/Loss	3,990,423	6,305,811	3,303,104	2,588,083	2,547,458	1,470,017	1,304,075	1,662,983	1,698,896	2,051,234
Operating Margin Ratio	67%	75%	64%	59%	58%	46%	45%	51%	55%	56%



CHOICE Partners-Operating Margin 10 Year Analysis





IV – Informational Section



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HARRIS COUNTY DEPARTMENT OF EDUCATION

Board of Trustees

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Tax Revenues									
5710 - Local Property Taxes	131,482	138,343	128,396	177,758	164,109	198,143	87,050	198,715	572
Total REVENUES:	131,482	138,343	128,396	177,758	164,109	198,143	87,050	198,715	572
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	36,448	37,049	18,310	47,875	55,992	57,525	36,363	57,525	-
6200 - Contracted Services	41,469	44,430	49,506	67,771	53,865	30,300	29,328	30,300	-
6300 - Supplies & Materials	16,472	18,838	21,045	17,805	19,223	27,450	743	30,950	3,500
6400 - Other Operating Costs	18,150	18,670	19,520	20,141	11,762	57,930	6,719	54,430	(3,500)
	112,539	118,988	108,381	153,592	140,842	173,205	73,153	173,205	-
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	18,943	19,355	20,015	24,166	23,268	24,938	13,897	25,510	572
Total EXPENDITURES:	131,482	138,343	128,396	177,758	164,110	198,143	87,050	198,715	572
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Superintendent's Office

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Tax Revenues									
5710 - Local Property Taxes	382,543	445,967	443,458	513,513	558,927	669,457	419,496	631,740	(37,717)
Total REVENUES:	382,543	445,967	443,458	513,513	558,927	669,457	419,496	631,740	(37,717)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	320,314	341,339	390,864	423,844	480,961	517,122	382,023	517,122	-
6200 - Contracted Services	26,148	70,364	16,154	53,798	47,043	87,257	23,584	49,257	(38,000)
6300 - Supplies & Materials	3,761	3,549	6,878	7,290	8,793	12,770	3,504	11,970	(800)
6400 - Other Operating Costs	17,966	16,049	14,396	21,282	15,102	39,964	3,506	40,764	800
	368,189	431,301	428,292	506,213	551,899	657,113	412,617	619,113	(38,000)
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	14,354	14,666	15,166	7,300	7,028	12,344	6,879	12,627	283
Total EXPENDITURES:	382,543	445,967	443,458	513,513	558,927	669,457	419,496	631,740	(37,717)
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	100%	

Note: Sustainability Ratio calculated by dividing total revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Asst Supt - Education and Enrichment

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Tax Revenues									
5710 - Local Property Taxes	250,132	266,334	276,140	284,388	248,001	300,324	188,729	300,467	143
Total REVENUES :	250,132	266,334	276,140	284,388	248,001	300,324	188,729	300,467	143
	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	230,622	236,557	240,131	250,906	221,681	265,970	178,390	265,970	-
6200 - Contracted Services	781	1,358	2,039	1,965	724	2,020	816	2,160	140
6300 - Supplies & Materials	1,704	2,632	2,912	4,049	6,604	6,914	3,656	4,265	(2,649)
6400 - Other Operating Costs	10,269	20,334	23,918	21,423	13,171	19,181	2,390	21,690	2,509
	243,376	260,880	269,000	278,343	242,180	294,085	185,252	294,085	-
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	6,756	5,454	7,139	6,045	5,821	6,239	3,477	6,382	143
Total EXPENDITURES :	250,132	266,334	276,139	284,388	248,001	300,324	188,729	300,467	143
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Adult Education-Local

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5740 - Local Revenue-Other	-	500	-	-	-	-	-	-	-
5890 - State Rev-Shared Services	-	18,647	73,509	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	143,983	182,468	58,241	163,066	141,992	176,707	76,635	180,103	3,396
	143,983	201,615	131,750	163,066	141,992	176,707	76,635	180,103	3,396
REVENUES - Tax Revenues									
5710 - Local Property Taxes	-	-	-	-	16,888	-	20,744	-	-
Total REVENUES:	143,983	201,615	131,750	163,066	158,880	176,707	97,379	180,103	3,396
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	9,455	64,576	3,616	-	-	-	-	-	-
6200 - Contracted Services	1,492	1,852	1,500	4,454	9,993	4,866	5,310	3,979	(887)
6300 - Supplies & Materials	2,682	3,450	3,212	6,094	3,415	5,500	2,592	5,950	450
6400 - Other Operating Costs	6,947	5,643	5,282	8,717	7,009	17,934	6,775	18,371	437
	20,576	75,521	13,610	19,264	20,417	28,300	14,677	28,300	-
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	123,406	126,094	118,140	143,802	138,462	148,407	82,702	151,803	3,396
Total EXPENDITURES:	143,983	201,615	131,750	163,066	158,879	176,707	97,379	180,103	3,396
Sustainability Ratio	100%	100%	100%	100%	89%	100%	79%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

Educ Cert & Prof Advance

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	252,270	206,290	229,348	204,520	113,982	307,045	220,085	386,036	78,991
	252,270	206,290	229,348	204,520	113,982	307,045	220,085	386,036	78,991
REVENUES - Tax Revenues									
5710 - Local Property Taxes	168,018	409,676	387,209	372,557	529,297	407,226	207,244	363,066	(44,160)
Total REVENUES :	420,288	615,966	616,557	577,077	643,279	714,271	427,329	749,102	34,831
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	298,660	488,463	508,308	462,112	546,543	582,067	364,198	582,067	-
6200 - Contracted Services	78,699	73,878	51,031	62,140	48,414	74,950	25,222	91,950	17,000
6300 - Supplies & Materials	13,320	27,441	15,969	14,826	17,233	38,288	29,657	43,935	5,647
6400 - Other Operating Costs	13,914	10,146	24,666	26,671	20,180	7,273	1,736	19,190	11,917
	404,593	599,929	599,974	565,748	632,370	702,578	420,813	737,142	34,564
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	15,695	16,038	16,583	11,330	10,909	11,693	6,516	11,960	267
Total EXPENDITURES :	420,288	615,966	616,557	577,077	643,279	714,271	427,329	749,102	34,831
Performance Ratio	60%	33%	37.2%	35.4%	18%	43%	52%	52%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 70% to 85%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

Texas Center for Grants Development

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	2,275	840	865	2,495	1,515	1,250	755	1,250	-
	2,275	840	865	2,495	1,515	1,250	755	1,250	-
REVENUES - Tax Revenues									
5710 - Local Property Taxes	538,264	550,078	557,303	556,210	575,638	612,205	387,280	612,467	262
Total REVENUES:	540,539	550,918	558,168	558,705	577,153	613,455	388,035	613,717	262
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	480,243	492,569	503,170	511,571	538,614	555,958	366,791	555,958	-
6200 - Contracted Services	2,444	2,104	2,430	2,475	2,679	4,400	1,410	4,400	-
6300 - Supplies & Materials	23,191	18,657	15,406	22,033	17,849	22,973	11,577	21,773	(1,200)
6400 - Other Operating Costs	8,638	10,998	9,667	11,548	7,344	18,690	1,885	19,890	1,200
	514,516	524,328	530,673	547,626	566,486	602,021	381,663	602,021	-
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	26,023	26,590	27,495	11,079	10,667	11,434	6,372	11,696	262
Total EXPENDITURES:	540,539	550,918	558,168	558,705	577,153	613,455	388,035	613,717	262
Sustainability Ratio	0.4%	0.2%	0.2%	0.4%	0.3%	0.2%	0.2%	0.2%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Research & Evaluation Institute

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	48,644	2,002	79,249	80,786	91,499	149,500	109,750	79,500	(70,000)
	48,644	2,002	79,249	80,786	91,499	149,500	109,750	79,500	(70,000)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	457,390	567,921	511,201	479,371	514,230	501,427	275,373	567,680	66,253
Total REVENUES :	506,034	569,923	590,450	560,157	605,729	650,927	385,123	647,180	(3,747)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	429,416	522,831	530,571	508,065	559,560	588,650	364,148	588,650	-
6200 - Contracted Services	32,456	418	2,861	423	242	3,374	-	4,906	1,532
6300 - Supplies & Materials	21,683	20,065	25,324	22,534	27,605	36,199	14,022	30,239	(5,960)
6400 - Other Operating Costs	3,505	7,222	11,647	21,657	11,121	14,987	2,653	15,494	507
	487,060	550,536	570,403	552,679	598,528	643,210	380,823	639,289	(3,921)
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	18,974	19,387	20,047	7,478	7,200	7,717	4,300	7,891	174
Total EXPENDITURES :	506,034	569,923	590,450	560,157	605,728	650,927	385,123	647,180	(3,747)
Sustainability Ratio	10%	0.4%	13%	14%	15%	23%	28%	12%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Center for Safe & Secure Schools

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	117,350	502,661	187,830	229,396	273,802	223,200	141,892	300,650	77,450
	117,350	502,661	187,830	229,396	273,802	223,200	141,892	300,650	77,450
REVENUES - Tax Revenues									
5710 - Local Property Taxes	356,326	144,432	270,679	302,502	389,396	431,103	147,271	320,938	(110,165)
Total REVENUES:	473,676	647,093	458,509	531,898	663,198	654,303	289,163	621,588	(32,715)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	276,175	261,890	365,476	399,760	390,003	416,470	240,585	416,470	-
6200 - Contracted Services	137,529	334,295	46,653	43,585	210,432	138,332	30,144	68,400	(69,932)
6300 - Supplies & Materials	22,246	13,573	12,736	30,326	18,032	33,600	1,946	28,450	(5,150)
6400 - Other Operating Costs	27,730	27,121	23,082	41,718	28,835	51,268	8,334	93,300	42,032
6600 - Capital Assets	-	-	-	-	-	-	-	-	-
	463,680	636,880	447,947	515,389	647,302	639,670	281,009	606,620	(33,050)
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	9,996	10,213	10,562	16,509	15,896	14,633	8,154	14,968	335
Total EXPENDITURES:	473,676	647,093	458,509	531,898	663,198	654,303	289,163	621,588	(32,715)
Performance Ratio	25%	78%	41%	43%	41%	34%	49%	48%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 50% to 60%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

TLC (Division Wide)

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Tax Revenues									
5710 - Local Property Taxes	223,460	119,670	142,563	273,810	281,225	315,754	143,766	338,882	23,128
Total REVENUES :	223,460	119,670	142,563	273,810	281,225	315,754	143,766	338,882	23,128
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	171,266	63,165	65,359	213,384	231,442	249,440	92,550	249,440	-
6200 - Contracted Services	869	1,586	1,745	16,565	926	6,149	457	6,149	-
6300 - Supplies & Materials	2,425	3,177	4,379	7,851	5,788	13,293	6,152	16,293	3,000
6400 - Other Operating Costs	3,765	5,623	7,206	2,700	8,097	9,388	1,728	11,569	2,181
6600 - Capital Assets	-	-	-	-	-	-	-	-	-
	178,324	73,551	78,689	240,500	246,253	278,270	100,887	283,451	5,181
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	45,136	46,119	63,873	33,310	34,973	37,484	20,888	55,431	17,947
Total EXPENDITURES :	223,460	119,670	142,562	273,810	281,226	315,754	121,775	338,882	23,128
Sustainability Ratio	100%	100%	100%	100%	100%	100%	118%	100%	

Note: Sustainability Ratio is calculated by dividing total tax revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Digital Education and Innovation

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	226,976	98,500	119,200	186,977	438,276	236,000	89,694	135,000	(101,000)
	226,976	98,500	119,200	186,977	438,276	236,000	89,694	135,000	(101,000)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	-	59,839	54,206	36,148	-	75,442	84,622	138,642	63,200
Total REVENUES :	226,976	158,339	173,406	223,125	438,276	311,442	174,316	273,642	(37,800)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	190,849	149,618	163,544	200,108	221,938	242,902	148,823	242,902	-
6200 - Contracted Services	654	1,690	1,955	3,550	55,665	41,230	11,729	7,930	(33,300)
6300 - Supplies & Materials	2,068	4,555	4,345	4,709	12,091	10,190	7,125	10,190	-
6400 - Other Operating Costs	4,377	2,476	3,562	14,758	106,444	17,120	6,639	12,620	(4,500)
Total EXPENDITURES :	197,947	158,339	173,406	223,125	396,138	311,442	174,316	273,642	(37,800)
Performance Ratio	115%	62%	69%	84%	111%	76%	51%	49%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 70 to 85%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

Math

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	147,286	155,616	133,268	178,737	65,515	168,000	4,992	80,000	(88,000)
	147,286	155,616	133,268	178,737	65,515	168,000	4,992	80,000	(88,000)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	78,393	54,568	81,895	14,642	110,781	53,867	-	141,867	88,000
Total REVENUES :	225,678	210,185	215,163	193,379	176,296	221,867	4,992	221,867	-
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	156,717	137,003	141,200	131,297	141,995	139,873	92,540	139,873	-
6200 - Contracted Services	47,808	48,673	42,124	38,158	21,168	51,520	4,947	50,456	(1,064)
6300 - Supplies & Materials	10,866	6,092	6,427	6,213	6,643	9,550	1,097	12,487	2,937
6400 - Other Operating Costs	10,288	18,417	25,502	17,710	6,490	20,924	286	19,051	(1,873)
Total EXPENDITURES :	225,678	210,185	215,253	193,379	176,296	221,867	98,870	221,867	-
Performance Ratio	65%	74%	62%	92%	37%	76%	5%	36%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 80 to 95%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

Science

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	44,247	45,015	42,662	64,535	11,255	97,000	4,475	-	(97,000)
5740 - Local Revenue-Other	30	-	-	-	-	-	-	-	-
	44,277	45,015	42,662	64,535	11,255	97,000	4,475	-	(97,000)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	42,814	111,141	112,015	28,843	69,963	4,526	32,841	95,586	91,060
Total REVENUES:	87,091	156,156	154,677	93,378	81,218	101,526	37,316	95,586	(5,940)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	76,859	136,349	140,536	71,549	68,412	70,586	34,362	70,586	-
6200 - Contracted Services	1,814	7,518	2,357	7,995	5,107	7,300	1,667	15,000	7,700
6300 - Supplies & Materials	3,605	3,503	1,279	6,596	3,262	11,800	728	-	(11,800)
6400 - Other Operating Costs	4,813	8,785	10,505	7,238	4,437	11,840	559	10,000	(1,840)
Total EXPENDITURES:	87,091	156,156	154,677	93,378	81,218	101,526	37,316	95,586	(5,940)
Performance Ratio	51%	29%	28%	69%	14%	96%	12%	0%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 70 to 85%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Bilingual Education

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	11,130	19,525	49,775	77,660	34,155	77,000	14,295	-	(77,000)
	11,130	19,525	49,775	77,660	34,155	77,000	14,295	-	(77,000)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	40,374	98,125	65,859	21,445	58,858	79,290	36,855	45,349	(33,941)
Total REVENUES:	51,504	117,650	115,634	99,105	93,013	156,290	51,150	45,349	(110,941)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	38,843	60,651	57,781	61,736	66,869	67,952	44,506	20,349	(47,603)
6200 - Contracted Services	5,700	37,123	44,150	23,538	18,557	49,962	267	15,000	(34,962)
6300 - Supplies & Materials	3,142	7,986	7,415	7,330	6,091	23,021	5,175	5,000	(18,021)
6400 - Other Operating Costs	3,818	11,890	6,288	6,500	1,496	15,335	1,202	5,000	(10,335)
Total EXPENDITURES:	51,504	117,650	115,634	99,105	93,013	156,270	51,150	45,349	(110,921)
Performance Ratio	22%	22%	43%	78%	37%	49%	28%	0%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 70 to 85%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

English Language Arts

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	112,799	105,370	119,400	210,415	110,227	104,500	33,460	80,000	(24,500)
	112,799	105,370	119,400	210,415	110,227	104,500	33,460	80,000	(24,500)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	42,552	21,419	34,804	-	37,201	90,538	54,216	115,038	24,500
Total REVENUES:	155,351	126,789	154,204	210,415	147,428	195,038	87,676	195,038	-
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	87,226	68,467	70,583	102,359	101,975	104,949	69,392	104,949	-
6200 - Contracted Services	39,635	29,576	62,541	60,231	25,649	25,132	1,117	29,132	4,000
6300 - Supplies & Materials	15,028	12,241	13,088	16,806	11,518	28,757	11,630	28,757	-
6400 - Other Operating Costs	13,463	16,504	7,992	10,181	8,286	36,200	5,537	32,200	(4,000)
Total EXPENDITURES:	155,351	126,789	154,204	189,577	147,428	195,038	87,676	195,038	-
Performance Ratio	73%	73%	77%	111%	75%	54%	38%	41%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 80 to 95%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

Social Studies

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	10,705	19,539	6,755	42,143	2,300	22,000	1,400	-	(22,000)
	10,705	19,539	6,755	42,143	2,300	22,000	1,400	-	(22,000)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	6,153	58,952	68,696	-	35,640	31,522	21,603	49,522	18,000
Total REVENUES :	16,858	78,491	75,451	42,143	37,940	53,522	23,003	49,522	(4,000)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	12,809	65,092	67,138	21,606	31,350	32,287	21,338	32,287	-
6200 - Contracted Services	2,000	9,280	8,155	2,855	2,370	6,500	1,585	12,000	5,500
6300 - Supplies & Materials	1,859	2,530	53	2,791	4,000	9,100	80	3,100	(6,000)
6400 - Other Operating Costs	190	1,589	105	1,633	220	5,635	-	2,135	(3,500)
Total EXPENDITURES :	16,858	78,491	75,451	28,885	37,940	53,522	23,003	49,522	(4,000)
Performance Ratio	64%	25%	9%	146%	6%	41%	6%	0%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 70 to 85%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

Early Childhood Winter Conference

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	91,367	79,465	78,480	77,320	83,905	85,000	58,625	62,500	(22,500)
5730 - Local Rev-Other Entities	6,575	8,110	5,750	9,910	5,125	-	2,676	2,500	2,500
5740 - Local Revenue-Other	2,300	500	2,430	500	500	-	-	-	-
	100,242	88,075	86,660	87,730	89,530	85,000	61,301	65,000	(20,000)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	50,030	104,890	109,382	27,381	38,711	58,507	-	73,807	15,300
Total REVENUES :	150,271	192,965	196,042	115,111	128,241	143,507	61,301	138,807	(4,700)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	59,978	103,808	106,449	43,109	48,139	48,807	28,640	48,807	-
6200 - Contracted Services	52,391	51,611	56,641	53,894	54,215	62,700	31,200	55,100	(7,600)
6300 - Supplies & Materials	12,717	11,914	10,885	6,532	7,413	11,200	-	13,200	2,000
6400 - Other Operating Costs	25,186	25,634	22,067	11,576	18,474	20,800	381	21,700	900
Total EXPENDITURES :	150,271	192,965	196,042	115,111	128,241	143,507	60,221	138,807	(4,700)
Performance Ratio	67%	46%	44%	76%	70%	59%	102%	47%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 70 to 85%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Scholastic Arts

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5730 - Local Rev-Other Entities	40,449	29,262	36,623	28,920	19,287	-	10,541	10,000	10,000
5740 - Local Revenue-Other	-	735	-	1,705	5,000	-	-	-	-
	40,449	29,997	36,623	30,625	24,287	-	10,541	10,000	10,000
REVENUES - Tax Revenues									
5710 - Local Property Taxes	61,666	71,190	63,308	108,484	117,952	166,554	65,662	168,581	2,027
Total REVENUES:	102,115	101,187	99,931	139,109	142,239	166,554	76,203	178,581	12,027
	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	62,382	53,567	55,657	80,040	111,750	110,540	69,358	110,540	-
6200 - Contracted Services	7,500	11,610	7,890	11,238	1,432	18,585	267	18,585	-
6300 - Supplies & Materials	3,918	5,894	3,994	9,176	8,656	7,610	8	7,610	-
6400 - Other Operating Costs	23,850	25,552	27,672	35,644	20,275	29,819	6,570	41,846	12,027
	97,650	96,624	95,213	136,098	142,113	166,554	76,203	178,581	12,027
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	4,465	4,563	4,718	3,011	126	-	-	-	-
Total EXPENDITURES:	102,115	101,187	99,931	139,109	142,239	166,554	76,203	178,581	12,027
Performance Ratio	39.6%	29.6%	36.6%	22.0%	17.1%	0.0%	13.8%	5.6%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Special Education

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	8,340	68,418	52,605	66,393	18,988	77,000	18,224	-	(77,000)
	8,340	68,418	52,605	66,393	18,988	77,000	18,224	-	(77,000)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	15,168	394	12,130	807	47,390	3,508	28,296	68,189	64,681
Total REVENUES:	23,508	68,812	64,735	67,199	66,378	80,508	46,520	68,189	(12,319)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	21,387	62,724	59,171	60,805	65,546	67,952	44,937	20,349	(47,603)
6200 - Contracted Services	800	3,000	4,300	3,900	-	8,575	1,575	25,000	16,425
6300 - Supplies & Materials	1,003	898	437	1,665	638	1,277	-	11,000	9,723
6400 - Other Operating Costs	318	2,189	826	829	194	2,704	8	11,840	9,136
Total EXPENDITURES:	23,508	68,812	64,734	67,199	66,378	80,508	46,520	68,189	(12,319)
Performance Ratio	35%	99%	81%	99%	29%	96%	39%	0%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 80 to 95%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

Speaker Series

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	113,951	104,883	87,291	243,950	28,505	170,400	13,005	55,910	(114,490)
	113,951	104,883	87,291	243,950	28,505	170,400	13,005	55,910	(114,490)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	-	53,825	23,251	-	91,934	-	49,229	100,086	100,086
Total REVENUES :	113,951	158,708	110,542	243,950	120,439	170,400	62,234	155,996	(14,404)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	31,154	70,894	73,542	40,730	47,489	44,176	28,238	44,176	-
6200 - Contracted Services	44,681	68,332	23,800	152,676	55,385	79,870	22,500	80,740	870
6300 - Supplies & Materials	6,244	11,549	6,785	16,229	11,908	16,900	8,365	16,900	-
6400 - Other Operating Costs	7,419	7,934	6,415	14,311	5,657	15,050	3,131	14,180	(870)
Total EXPENDITURES :	89,499	158,708	110,542	223,944	120,439	155,996	62,234	155,996	-
Performance Ratio	127%	66%	79%	109%	24%	109%	21%	36%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 80 to 95%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

Professional Development

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	-	-	90	48,752	11,382	-	3,500	54,000	54,000
5730 - Local Rev-Other Entities	-	-	-	-	-	-	-	-	-
	-	-	90	48,752	11,382	-	3,500	54,000	54,000
REVENUES - Tax Revenues									
5710 - Local Property Taxes	24	-	5,910	-	-	-	-	-	-
Total REVENUES:	24	-	6,000	48,752	11,382	-	3,500	54,000	54,000
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	-	-	-	-	-	-	-	-	-
6200 - Contracted Services	-	-	6,000	23,452	-	-	-	-	-
6300 - Supplies & Materials	24	-	-	-	-	-	-	-	-
6400 - Other Operating Costs	-	-	-	-	-	-	-	-	-
Total EXPENDITURES:	24	-	6,000	23,452	-	-	-	-	-
Performance Ratio	0%	115%	2%	208%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Chief of Staff

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Tax Revenues									
5710 - Local Property Taxes	187,574	289,057	239,430	269,039	273,568	281,956	184,331	282,167	211
Total REVENUES :	187,574	289,057	239,430	269,039	273,568	281,956	184,331	282,167	211
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	163,268	234,208	223,555	250,734	263,066	271,179	179,287	271,179	-
6200 - Contracted Services	15,703	47,112	10,778	457	915	900	534	500	(400)
6300 - Supplies & Materials	5,359	2,884	1,296	7,912	1,289	709	347	709	-
6400 - Other Operating Costs	646	2,197	1,055	5,209	3,747	4,290	1,446	4,790	500
	184,975	286,401	236,684	264,312	269,017	277,078	181,614	277,178	100
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	2,599	2,656	2,746	4,727	4,551	4,878	2,718	4,989	111
Total EXPENDITURES :	187,574	289,057	239,430	269,039	273,568	281,956	184,332	282,167	211
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Ctr A/S Summ & Exp Learn

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	6,665	8,685	89,994	87,566	83,400	80,000	30,000	83,000	3,000
5730 - Local Rev-Other Entities	5,135	-	-	7,182	160	-	-	2,000	2,000
5740 - Local Revenue-Other	-	1,054	-	2,445	-	-	-	-	-
	11,800	9,739	89,994	97,192	83,560	80,000	30,000	85,000	5,000
REVENUES - Tax Revenues									
5710 - Local Property Taxes	140,984	263,799	582,112	596,828	676,334	690,280	297,274	669,660	(20,620)
Total REVENUES:	152,784	273,537	672,106	694,020	759,894	770,280	327,274	754,660	(15,620)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	109,520	78,303	214,479	255,726	316,116	261,890	163,288	316,890	55,000
6200 - Contracted Services	19,728	74,187	248,307	283,121	295,263	281,120	132,784	321,872	40,752
6300 - Supplies & Materials	13,821	32,911	51,484	53,516	41,140	31,151	10,466	19,668	(11,483)
6400 - Other Operating Costs	9,715	88,136	157,836	101,656	107,376	196,119	20,736	96,230	(99,889)
Total EXPENDITURES:	152,784	273,537	672,106	694,020	759,895	770,280	327,274	754,660	(15,620)
Sustainability Ratio	8%	4%	13%	14%	11%	10%	9%	11%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Facilities Support Services & Operations

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5790 - Local Rev-Local Grants	4,790,972	4,762,985	4,870,172	5,106,152	4,957,533	5,792,422	3,593,832	5,800,490	8,068
	4,790,972	4,762,985	4,870,172	5,106,152	4,957,533	5,792,422	3,593,832	5,800,490	8,068
REVENUES - Tax Revenues									
5710 - Local Property Taxes	-	-	-	-	-	-	-	-	-
Total REVENUES:	4,790,972	4,762,985	4,870,172	5,106,152	4,957,533	5,792,422	3,593,832	5,800,490	8,068
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	2,167,706	2,354,833	2,437,532	2,464,963	2,631,243	2,816,390	1,831,866	2,816,390	-
6200 - Contracted Services	1,547,253	1,582,692	1,551,258	1,696,516	1,505,222	2,033,471	980,084	2,004,600	(28,871)
6300 - Supplies & Materials	327,493	360,600	427,287	441,044	271,732	285,258	168,619	262,800	(22,458)
6400 - Other Operating Costs	564,943	422,694	454,094	471,864	539,728	671,713	612,703	716,700	44,987
6600 - Capital Assets	183,579	42,166	-	31,764	9,608	-	-	-	-
Total EXPENDITURES:	4,790,972	4,762,985	4,870,171	5,106,152	4,957,533	5,806,832	3,593,272	5,800,490	(6,342)
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Choice Partners Cooperative

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017- 2018	Actual FY2018- 2019	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	4,405,793	4,339,278	5,117,297	8,349,972	5,921,380	5,196,380	3,749,688	5,481,380	285,000
5740 - Local Revenue-Other	21,110	32,000	30,200	39,700	31,506	32,000	(3)	32,000	-
Total REVENUES :	4,426,904	4,371,278	5,147,497	8,389,672	5,952,886	5,228,380	3,749,685	5,513,380	285,000
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	1,206,295	1,163,228	1,205,699	1,370,380	1,438,371	1,677,946	1,021,839	1,677,946	-
6200 - Contracted Services	336,511	312,929	344,062	367,292	264,157	505,190	109,483	402,250	(102,940)
6300 - Supplies & Materials	75,456	64,041	61,506	50,917	43,561	190,690	40,286	160,690	(30,000)
6400 - Other Operating Costs	192,276	178,744	166,685	229,291	135,423	359,220	50,251	298,430	(60,790)
6600 - Capital Assets	-	-	-	-	17,261	-	-	-	-
8900 - Other Uses	2,547,458	2,588,083	2,803,104	5,805,811	3,490,423	2,927,240	2,634,541	4,054,412	1,127,172
	4,357,996	4,307,025	4,581,056	7,823,691	5,389,196	5,660,286	3,856,400	6,593,728	933,442
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	68,908	64,252	66,441	65,981	63,485	68,094	37,946	69,652	1,558
Total EXPENDITURES :	4,426,904	4,371,278	4,647,497	7,889,672	5,452,681	5,728,380	3,894,346	6,663,380	935,000
Performance Measure	58%	58%	54%	69%	59%	56%	70%	74%	
Note: Performance Measure is calculated by dividing total transfer to Gen. Fund by the total revenue.									
Benchmark 40% to 55%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

Construction Services

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Tax Revenues									
5710 - Local Property Taxes	125,603	179,413	192,282	224,436	166,605	221,859	109,816	221,975	116
Total REVENUES:	125,603	179,413	192,282	224,436	166,605	221,859	109,816	221,975	116
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	120,730	173,411	185,352	171,592	159,978	195,681	105,758	195,681	-
6200 - Contracted Services	627	2,375	3,996	3,022	2,031	2,000	1,228	2,000	-
6300 - Supplies & Materials	-	-	-	-	930	3,000	-	3,000	-
6400 - Other Operating Costs	1,469	790	-	2,429	548	16,100	-	16,100	-
	122,826	176,576	189,348	177,044	163,487	216,781	106,986	216,781	-
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	2,777	2,837	2,934	47,392	3,117	5,078	2,830	5,194	116
Total EXPENDITURES:	125,603	179,413	192,282	224,436	166,604	221,859	109,816	221,975	116
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Local Construction (087)

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Tax Revenues									
5710 - Local Property Taxes	-	232,493	405,614	756,317	-	-	-	-	-
Total REVENUES :	-	232,493	405,614	756,317	-	-	-	-	-
	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
EXPENDITURES									
EXPENDITURES before Facilities									
6200 - Contracted Services	-	2,235	25,364	66,138	-	-	-	-	-
6300 - Supplies & Materials	-	-	7,536	-	-	-	-	-	-
6600 - Capital Assets	315,515	230,258	372,714	690,178	-	-	-	-	-
Total EXPENDITURES :	315,515	232,493	405,614	756,317	-	-	-	-	-
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	0%	

Note: Performance Ratio is calculated by dividing total tax revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Records Management Services

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	1,488,456	1,493,589	1,809,087	1,619,412	1,803,988	1,710,500	801,998	1,730,575	20,075
5615 - Other Transfers	-	-	-	174,136	-	-	-	-	-
5740 - Local Revenue-Other	80,930	69,576	85,684	68,270	64,796	90,000	18,930	70,000	(20,000)
	1,569,386	1,563,165	1,894,771	1,861,817	1,868,784	1,800,500	820,928	1,800,575	75
REVENUES - Tax Revenues									
5710 - Local Property Taxes	-	-	-	55,523	-	221,282	212,230	280,169	58,887
Total REVENUES :	1,569,386	1,563,165	1,894,771	1,917,341	1,868,784	2,021,782	1,033,158	2,080,744	58,962
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	670,381	719,182	765,299	808,152	862,935	960,806	579,418	960,806	-
6200 - Contracted Services	107,457	99,134	231,431	184,532	77,933	144,268	27,994	105,000	(39,268)
6300 - Supplies & Materials	117,964	126,175	141,228	131,172	146,381	174,500	75,316	202,500	28,000
6400 - Other Operating Costs	1,368	874	1,521	17,804	1,328	7,900	542	5,900	(2,000)
6600 - Capital Assets	-	-	17,806	-	-	5,990	5,988	40,000	34,010
	897,170	945,365	1,157,285	1,141,661	1,088,577	1,293,464	689,258	1,314,206	20,742
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	622,445	612,015	668,853	775,680	730,370	765,926	426,822	766,538	612
Total EXPENDITURES :	1,519,616	1,557,380	1,826,138	1,917,341	1,818,947	2,059,390	1,116,080	2,080,744	21,354
Performance Ratio	103%	100%	104%	97%	103%	87%	74%	86.5%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 90 to 95%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

Building Replacement Schedule (088)

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Tax Revenues									
5710 - Local Property Taxes	-	318,418	734,913	44,473	92,444	-	-	-	-
Total REVENUES :	-	318,418	734,913	44,473	92,444	-	-	-	-
EXPENDITURES									
EXPENDITURES before Facilities									
6200 - Contracted Services	-	-	51,332	15,000	-	-	-	-	-
6300 - Supplies & Materials	-	76,588	331,473	29,473	-	-	-	-	-
6600 - Capital Assets	8,070	241,831	352,107	-	92,444	-	-	-	-
Total EXPENDITURES :	8,070	318,418	734,912	44,473	92,444	-	-	-	-
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Business Support Services

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	281,702	54,525	1,628	54,068	245,754	80,000	43,483	80,000	-
5730 - Local Rev-Other Entities	2,690	4,053	340	-	-	-	-	-	-
5740 - Local Revenue-Other	81	20	2,622	1,030	-	-	-	-	-
5890 - State Rev-Shared Services	9,882	0	-	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	329,743	365,758	444,132	444,132	528,045	695,385	283,909	759,823	64,438
	624,098	424,355	448,722	499,231	773,799	775,385	327,392	839,823	64,438
REVENUES - Tax Revenues									
5710 - Local Property Taxes	1,159,760	1,287,220	1,284,514	1,189,810	1,198,598	1,313,244	974,111	1,225,182	(88,062)
Total REVENUES:	1,783,858	1,711,576	1,733,236	1,689,041	1,972,397	2,088,629	1,301,503	2,065,005	(23,624)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	1,185,387	1,219,835	1,224,714	1,191,499	1,361,694	1,427,393	911,011	1,427,393	-
6200 - Contracted Services	408,297	302,777	325,695	395,502	461,478	533,750	317,178	494,200	(39,550)
6300 - Supplies & Materials	48,133	51,562	46,149	45,185	64,147	62,500	26,603	53,250	(9,250)
6400 - Other Operating Costs	63,217	56,859	64,712	59,918	52,100	66,700	25,376	51,000	(15,700)
	1,705,033	1,631,033	1,661,270	1,692,104	1,939,419	2,090,343	1,280,168	2,025,843	(64,500)
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	78,825	80,542	71,966	34,249	32,978	38,286	21,335	39,162	876
Total EXPENDITURES:	1,783,858	1,711,576	1,733,236	1,726,353	1,972,397	2,128,629	1,301,503	2,065,005	(63,624)
Sustainability Ratio	65%	75%	74%	69%	61%	62%	75%	59%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Purchasing Support Services

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	5,559	-	-	-	-	-	-	-	-
	5,559	-	-	-	-	-	-	-	-
REVENUES - Tax Revenues									
5710 - Local Property Taxes	467,405	487,590	488,358	538,984	569,876	649,239	363,358	673,486	24,247
Total REVENUES:	472,964	487,590	488,358	538,984	569,876	649,239	363,358	673,486	24,247
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	414,429	422,724	433,340	461,324	511,755	523,669	318,001	523,669	-
6200 - Contracted Services	22,608	21,454	5,122	19,571	18,657	88,965	18,620	68,700	(20,265)
6300 - Supplies & Materials	13,508	17,231	19,832	19,569	11,957	24,200	4,136	24,400	200
6400 - Other Operating Costs	15,038	18,640	22,265	26,397	15,834	27,850	8,917	31,600	3,750
	465,582	480,048	480,559	526,861	558,203	664,684	349,674	648,369	(16,315)
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	7,381	7,542	7,799	12,123	11,673	24,555	13,684	25,117	562
Total EXPENDITURES:	472,964	487,590	488,358	538,984	569,876	689,239	363,358	673,486	(15,753)
Sustainability Ratio	99%	100%	100%	100%	100%	94%	100%	100%	

Note: Sustainability Ratio calculated by dividing total tax revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Department-Wide

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5610 - Other Sources	2,547,458	2,588,083	2,803,104	5,631,675	2,990,423	2,927,240	2,634,541	4,054,412	1,127,172
5730 - Local Rev-Other Entities	-	-	2,810	9,297	-	540,000	3,929	-	(540,000)
5740 - Local Revenue-Other	67,893	159,190	595,642	788,005	408,144	458,055	33,444	50,000	(408,055)
5790 - Local Rev-Local Grants	488	-	945	-	-	727	-	-	(727)
5990 - Fed Rev - Ind. Costs / Gvmt Direct	-	-	-	101,989	139,883	-	7,624	-	-
	2,615,839	2,747,272	3,402,501	6,530,965	3,538,450	3,926,022	2,679,538	4,104,412	178,390
REVENUES - Tax Revenues									
5710 - Local Property Taxes	6,692,639	6,910,966	6,385,994	5,839,207	6,674,365	3,322,367	14,850,839	26,528,250	23,205,883
Total REVENUES:	9,308,478	9,658,238	9,788,495	12,370,173	10,212,815	7,248,389	17,530,377	30,632,662	23,384,273
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	3	-	-	-	-	(1,401,000)	-	140,858	1,541,858
6200 - Contracted Services	695,091	717,872	725,605	886,289	959,788	1,953,301	850,772	1,664,594	(288,707)
6300 - Supplies & Materials	(40,845)	(40,758)	(32,018)	36,814	143,573	153,335	25,969	10,877	(142,458)
6400 - Other Operating Costs	57,488	992,682	80,196	105,427	129,095	1,115,826	868,601	1,074,500	(41,326)
6600 - Capital Assets	216,663	216,663	-	11,709	-	207,492	-	-	(207,492)
8900 - Other Uses	3,252,192	8,679,518	5,770,378	5,829,097	6,272,885	13,979,298	3,048,468	5,449,088	(8,530,210)
	4,180,592	10,565,977	6,544,161	6,869,336	7,505,341	16,008,252	4,793,810	8,339,917	(7,668,335)
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	2,196,778	2,145,893	2,354,102	2,647,639	2,643,572	3,144,702	1,675,280	3,093,638	(51,064)
Total EXPENDITURES:	6,377,371	12,711,870	8,898,263	9,516,976	10,148,913	19,152,954	6,469,090	11,433,555	(7,719,399)

Note: Performance Ratio is calculated by dividing total tax revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Retirement Leave Benefits Fund

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5740 - Local Revenue-Other	2,291	554	7,344	-	-	-	-	-	-
	2,291	554	7,344	-	-	-	-	-	-
REVENUES - Tax Revenues									
5710 - Local Property Taxes	320,504	358,410	117,488	118,233	231,057	150,000	283,866	150,000	-
Total REVENUES :	322,795	358,964	124,832	118,233	231,057	150,000	283,866	150,000	-
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	322,795	358,964	124,832	118,233	231,057	150,000	283,866	150,000	-
Total EXPENDITURES :	322,795	358,964	124,832	118,233	231,057	150,000	283,866	150,000	-
Sustainability Ratio	99%	100%	94%	100%	-	-	100%	100%	

Note: Sustainability Ratio calculated by dividing total tax revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

State TRS On Behalf Payments

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5830 - Revenue-Other Tx Agencies	2,215,370	2,290,135	2,396,189	2,508,669	3,036,198	3,000,000	-	3,250,000	250,000
Total REVENUES:	2,215,370	2,290,135	2,396,189	2,508,669	3,036,198	3,000,000	-	3,250,000	250,000
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	2,215,370	2,290,135	2,396,189	2,508,669	3,036,198	3,000,000	-	3,250,000	250,000
Total EXPENDITURES:	2,215,370	2,290,135	2,396,189	2,508,669	3,036,198	3,000,000	-	3,250,000	250,000
Sustainability Ratio	0%	0%	0%	0%	0%	0%	0%	0%	0%
Note: Sustainability Ratio calculated by dividing total revenue by the total expenditures									

State TEA Employee Portion Health Ins

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5830 - Revenue-Other Tx Agencies	542,819	484,162	549,813	522,927	367,573	-	248,508	-	-
	542,819	484,162	549,813	522,927	367,573	-	248,508	-	-
REVENUES - Tax Revenues									
5710 - Local Property Taxes	-	55,498	-	7,973	-	-	-	-	-
Total REVENUES:	542,819	539,660	549,813	530,900	367,573	-	248,508	-	-
	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	527,438	539,660	526,930	530,900	-	-	-	-	-
Total EXPENDITURES:	527,438	539,660	526,930	530,900	-	-	-	-	-
Sustainability Ratio	0%	10%	0%	2%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Note: Sustainability Ratio calculated by dividing total revenue by the total expenditures									

HARRIS COUNTY DEPARTMENT OF EDUCATION

ISF - Workers Compensation

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5740 - Local Revenue-Other	1,286	232	412	-	36,912	-	538	-	-
5750 - Cocurric-Enterprise Svcs	426,790	256,903	312,682	252,081	248,628	475,000	205,579	400,000	(75,000)
Total REVENUES :	428,076	257,135	313,094	252,081	285,540	475,000	206,117	400,000	(75,000)
EXPENDITURES									
EXPENDITURES before Facilities									
6200 - Contracted Services	37,866	-	-	-	-	-	-	-	-
6400 - Other Operating Costs	50,962	242,386	291,927	242,666	388,885	475,000	341,061	400,000	(75,000)
Total EXPENDITURES :	88,828	242,386	291,927	242,666	388,885	475,000	341,061	400,000	(75,000)
Sustainability Ratio	481.9%	106.1%	107.3%	103.9%	73.4%	100.0%	60.4%	100.0%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

State TEA Supplemental Compensation

Budget Trend Analysis for Fiscal Year 2021-2022
Funds beginning with: 1, 7

		Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES										
REVENUES - Local, State, and Federal										
5810 - State Revenues		267,360	238,468	270,803	257,561	181,043	-	122,399	370,000	370,000
Total REVENUES:		267,360	238,468	270,803	257,561	181,043	-	122,399	370,000	370,000

HARRIS COUNTY DEPARTMENT OF EDUCATION

Chief Communication Officer

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Tax Revenues									
5710 - Local Property Taxes	189,282	152,604	138,432	189,376	188,352	204,755	123,716	204,825	70
Total REVENUES:	189,282	152,604	138,432	189,376	188,352	204,755	123,716	204,825	70
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	183,362	146,964	134,027	173,689	178,956	183,481	121,473	183,481	-
6200 - Contracted Services	833	-	-	1,459	457	1,500	267	1,500	-
6300 - Supplies & Materials	-	1,472	-	5,089	271	5,850	184	6,000	150
6400 - Other Operating Costs	2,063	1,079	1,210	6,160	5,800	10,850	79	10,700	(150)
	186,258	149,515	135,237	186,398	185,484	201,681	122,003	201,681	-
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	3,024	3,090	3,195	2,978	2,868	3,074	1,713	3,144	70
Total EXPENDITURES:	189,282	152,604	138,432	189,376	188,352	204,755	123,716	204,825	70
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	100%	

Note: Sustainability Ratio calculated by dividing total revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Marketing & Client Engagement

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Tax Revenues									
5710 - Local Property Taxes	449,700	371,341	485,496	635,548	428,762	541,869	271,043	542,038	169
Total REVENUES:	449,700	371,341	485,496	635,548	428,762	541,869	271,043	542,038	169
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	346,422	286,131	419,469	507,403	330,337	408,272	221,359	408,272	-
6200 - Contracted Services	23,035	19,257	10,662	15,765	9,480	26,559	2,374	18,559	(8,000)
6300 - Supplies & Materials	20,846	19,825	12,150	22,381	12,979	31,110	8,106	25,110	(6,000)
6400 - Other Operating Costs	52,602	39,186	36,036	82,870	69,101	68,570	35,104	82,570	14,000
	442,905	364,399	478,317	628,419	421,897	534,511	266,943	534,511	-
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	6,795	6,943	7,179	7,130	6,865	7,358	4,100	7,527	169
Total EXPENDITURES:	449,700	371,341	485,496	635,548	428,762	541,869	271,043	542,038	169
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Communication

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Tax Revenues									
5710 - Local Property Taxes	874,333	844,140	762,759	823,409	824,796	1,193,018	553,431	1,213,821	20,803
Total REVENUES:	874,333	844,140	762,759	823,409	824,796	1,193,018	553,431	1,213,821	20,803
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	662,400	676,897	598,375	622,412	704,642	995,698	485,080	995,698	-
6200 - Contracted Services	96,962	52,897	62,038	77,345	33,819	61,490	35,173	91,616	30,126
6300 - Supplies & Materials	67,429	62,566	58,499	66,052	41,879	77,753	12,050	64,432	(13,321)
6400 - Other Operating Costs	19,467	23,093	24,143	38,631	26,190	38,500	10,218	42,050	3,550
	846,258	815,454	743,055	804,440	806,530	1,173,441	542,521	1,193,796	20,355
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	28,075	28,687	19,705	18,970	18,266	19,577	10,910	20,025	448
Total EXPENDITURES:	874,333	844,140	762,760	823,409	824,796	1,193,018	553,431	1,213,821	20,803
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Technology Support Services

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	61,000	17,400	9,850	1,200	-	3,003	-	-	(3,003)
5740 - Local Revenue-Other	296	40	-	17	-	-	-	-	-
5890 - State Rev-Shared Services	19,082	-	-	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	636,746	614,520	788,285	806,786	925,306	1,356,791	476,235	1,460,251	103,460
	717,124	631,960	798,135	808,003	925,306	1,359,794	476,235	1,460,251	100,457
REVENUES - Tax Revenues									
5710 - Local Property Taxes	2,779,905	2,243,872	1,924,409	2,692,641	2,438,404	2,791,350	1,973,458	2,467,025	(324,325)
Total REVENUES:	3,497,029	2,875,832	2,722,544	3,500,644	3,363,710	4,151,144	2,449,693	3,927,276	(223,868)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	1,779,269	1,776,616	1,824,378	1,901,864	2,006,889	2,333,990	1,458,280	2,333,990	-
6200 - Contracted Services	574,579	509,784	392,098	503,669	432,406	593,846	353,315	454,614	(139,232)
6300 - Supplies & Materials	676,213	489,114	402,092	778,898	752,882	909,636	595,175	1,032,620	122,984
6400 - Other Operating Costs	81,483	28,550	37,758	101,650	81,307	68,876	13,885	54,392	(14,484)
6600 - Capital Assets	328,649	13,695	6,166	165,626	43,106	-	-	-	-
	3,440,193	2,817,758	2,662,492	3,451,706	3,316,590	3,906,348	2,420,655	3,875,616	(30,732)
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	56,836	58,074	60,052	48,938	47,121	52,108	29,038	51,660	(448)
Total EXPENDITURES:	3,497,029	2,875,832	2,722,544	3,500,644	3,363,711	3,958,456	2,449,693	3,927,276	(31,180)
Sustainability Ratio	21%	21%	29%	23%	28%	34%	19%	37.2%	

Note: Sustainability Ratio calculated by dividing total revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Human Resources

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5890 - State Rev-Shared Services	5,111	-	-	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	170,557	210,866	244,632	264,943	290,669	368,904	155,692	390,263	21,359
	175,668	210,866	244,632	264,943	290,669	368,904	155,692	390,263	21,359
REVENUES - Tax Revenues									
5710 - Local Property Taxes	760,209	775,946	753,546	779,340	798,044	731,116	506,386	701,678	(29,438)
Total REVENUES :	935,877	986,813	998,178	1,044,284	1,088,713	1,100,020	662,078	1,091,941	(8,079)
	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	753,278	771,169	799,866	824,394	861,568	866,613	581,974	866,613	-
6200 - Contracted Services	55,188	83,641	38,234	86,539	109,832	73,068	16,746	59,500	(13,568)
6300 - Supplies & Materials	32,090	30,182	48,785	49,359	52,692	55,500	27,107	54,000	(1,500)
6400 - Other Operating Costs	49,661	51,462	59,219	61,583	43,044	83,500	24,360	90,000	6,500
	890,216	936,454	946,104	1,021,874	1,067,136	1,078,681	650,187	1,070,113	(8,568)
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	45,660	50,359	52,074	22,409	21,577	21,339	11,891	21,828	489
Total EXPENDITURES :	935,877	986,813	998,178	1,044,284	1,088,713	1,100,020	662,078	1,091,941	(8,079)
Sustainability Ratio	81%	79%	75%	75%	73%	66%	76%	64%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Assistant Superintendent - Academic Support

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Tax Revenues									
5710 - Local Property Taxes	283,003	268,261	274,141	283,393	299,898	327,872	197,709	327,984	112
Total REVENUES :	283,003	268,261	274,141	283,393	299,898	327,872	197,709	327,984	112
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	265,590	249,655	256,871	263,930	278,803	287,565	189,079	287,565	-
6200 - Contracted Services	764	1,416	914	915	1,815	1,310	784	1,310	-
6300 - Supplies & Materials	2,033	453	820	239	1,631	5,842	3,389	4,842	(1,000)
6400 - Other Operating Costs	9,280	9,834	9,897	13,590	13,107	28,286	1,744	29,286	1,000
	277,666	261,358	268,502	278,674	295,356	323,003	194,996	323,003	-
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	5,337	6,904	5,639	4,719	4,543	4,869	2,713	4,981	112
Total EXPENDITURES :	283,003	268,261	274,141	283,393	299,899	327,872	197,709	327,984	112
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Head Start-Local

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Tax Revenues									
5710 - Local Property Taxes	-	1,986	4,558	3,274	2,221	8,000	-	8,000	-
Total REVENUES:	-	1,986	4,558	3,274	2,221	8,000	-	8,000	-
EXPENDITURES									
EXPENDITURES before Facilities									
6200 - Contracted Services	-	-	-	960	-	-	-	-	-
6400 - Other Operating Costs	330	1,986	4,558	2,314	2,221	8,000	-	8,000	-
Total EXPENDITURES:	330	1,986	4,558	3,274	2,221	8,000	-	8,000	-
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

School Based Therapy Services

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	8,633,429	8,552,308	8,888,791	8,981,970	8,892,942	10,170,332	5,488,835	10,396,110	225,778
	8,633,429	8,552,308	8,888,791	8,981,970	8,892,942	10,170,332	5,488,835	10,396,110	225,778
REVENUES - Tax Revenues									
5710 - Local Property Taxes	658,702	1,149,555	1,428,440	1,568,718	2,226,221	2,563,322	1,209,921	2,411,508	(151,814)
Total REVENUES:	9,292,131	9,701,864	10,317,231	10,550,688	11,119,163	12,733,654	6,698,756	12,807,618	73,964
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	9,007,225	9,445,297	10,025,196	10,268,908	10,909,212	12,324,427	7,541,726	12,371,749	47,322
6200 - Contracted Services	33,717	25,443	25,103	23,492	25,144	44,900	12,493	44,900	-
6300 - Supplies & Materials	68,387	63,432	102,893	77,708	42,519	125,900	7,794	149,900	24,000
6400 - Other Operating Costs	126,112	109,768	104,142	113,506	77,706	166,700	39,216	167,700	1,000
	9,235,441	9,643,940	10,257,334	10,483,614	11,054,581	12,661,927	7,601,229	12,734,249	72,322
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	56,690	57,924	59,897	67,074	64,583	71,727	39,971	73,369	1,642
Total EXPENDITURES:	9,292,131	9,701,864	10,317,231	10,550,688	11,119,164	12,733,654	7,641,200	12,807,618	73,964
Performance Ratio	92.9%	92.9%	86.2%	85.1%	80.0%	79.9%	71.8%	81.2%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 85 to 90%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

Special Schools Administration

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	-	-	1,980	8,493	12,379	-	8,552	1,000	1,000
	-	-	1,980	8,493	12,379	-	8,552	1,000	1,000
REVENUES - Tax Revenues									
5710 - Local Property Taxes	497,140	492,543	549,205	566,542	759,783	972,597	472,274	911,462	(61,135)
Total REVENUES:	497,140	492,543	551,185	575,035	772,162	972,597	480,826	912,462	(60,135)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	370,880	385,378	374,023	386,367	466,453	481,864	334,042	481,864	-
6200 - Contracted Services	27,768	21,932	58,036	91,142	245,642	303,865	108,994	244,900	(58,965)
6300 - Supplies & Materials	54,439	50,691	56,595	47,650	29,910	138,172	29,277	127,050	(11,122)
6400 - Other Operating Costs	26,274	16,377	32,868	41,865	22,442	40,428	3,906	50,190	9,762
	479,361	474,378	521,522	567,023	764,447	964,329	476,219	904,004	(60,325)
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	17,778	18,165	29,663	8,012	7,715	8,268	4,607	8,458	190
Total EXPENDITURES:	497,140	492,543	551,185	575,035	772,162	972,597	480,826	912,462	(60,135)
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%	100%	

Note: Sustainability Ratio calculated by dividing total tax revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Academic and Behavior School East

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	2,777,350	3,038,815	3,120,900	3,428,875	3,703,769	3,699,730	3,517,464	3,685,621	(14,109)
5740 - Local Revenue-Other	4,416	3,911	3,351	283	-	-	-	-	-
	2,781,766	3,042,726	3,124,251	3,429,158	3,703,769	3,699,730	3,517,464	3,685,621	(14,109)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	558,151	459,609	575,753	541,751	88,442	1,165,218	-	1,223,246	58,028
Total REVENUES:	3,339,917	3,502,335	3,700,004	3,970,909	3,792,211	4,864,948	3,517,464	4,908,867	43,919
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	2,749,540	2,896,437	3,082,425	3,258,184	3,147,140	4,200,012	2,171,807	4,200,012	-
6200 - Contracted Services	102,110	136,233	155,789	151,058	177,929	192,868	125,489	165,410	(27,458)
6300 - Supplies & Materials	93,753	68,753	101,238	190,906	133,682	111,180	63,078	174,800	63,620
6400 - Other Operating Costs	39,553	38,219	35,805	48,260	22,934	28,061	18,627	28,200	139
	2,984,956	3,139,643	3,375,257	3,648,408	3,481,685	4,532,121	2,379,001	4,568,422	36,301
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	354,961	362,692	324,747	322,501	310,526	332,827	185,472	340,445	7,618
Total EXPENDITURES:	3,339,917	3,502,335	3,700,004	3,970,909	3,792,211	4,864,948	2,564,473	4,908,867	43,919
Performance Ratio	83.3%	86.9%	84.4%	86.4%	97.7%	76.0%	137.2%	75.1%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 75 to 80%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

Academic and Behavior School West

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	2,354,231	2,852,250	3,101,275	3,350,553	3,012,997	3,222,318	2,200,622	2,821,329	(400,989)
5740 - Local Revenue-Other	2,185	3,474	-	-	-	-	-	-	-
	2,356,416	2,855,724	3,101,275	3,350,553	3,012,997	3,222,318	2,200,622	2,821,329	(400,989)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	427,983	278,453	71,249	159,996	458,231	1,437,097	238,812	1,847,256	410,159
Total REVENUES:	2,784,398	3,134,178	3,172,524	3,510,548	3,471,228	4,659,415	2,439,434	4,668,585	9,170
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	2,450,585	2,787,677	2,795,340	3,029,887	3,051,786	3,882,638	2,152,818	3,882,638	-
6200 - Contracted Services	74,390	79,709	97,944	80,052	82,200	114,831	5,044	111,831	(3,000)
6300 - Supplies & Materials	55,688	57,966	68,110	186,618	130,186	196,073	36,559	211,673	15,600
6400 - Other Operating Costs	27,883	29,142	37,950	42,010	41,461	65,228	21,749	52,628	(12,600)
	2,608,546	2,954,494	2,999,344	3,338,567	3,305,633	4,258,770	2,216,170	4,258,770	-
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	175,853	179,683	173,180	171,981	165,596	400,645	223,264	409,815	9,170
Total EXPENDITURES:	2,784,398	3,134,178	3,172,524	3,510,548	3,471,229	4,659,415	2,439,434	4,668,585	9,170
Performance Ratio	84.6%	91.1%	97.8%	95.4%	86.8%	69.2%	90.2%	60.4%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 75 to 80%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

Fortis Academy

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5615 - Other Sources	-	-	-	-	500,000	-	-	-	-
5720 - Local Rev-Schl Districts	-	-	-	84,000	143,750	256,250	168,750	187,500	(68,750)
	-	-	-	84,000	643,750	256,250	168,750	187,500	(68,750)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	-	61,275	1,031,385	1,065,797	465,732	1,151,149	521,100	1,160,461	9,312
Total REVENUES:	-	61,275	1,031,385	1,149,797	1,109,482	1,407,399	689,850	1,347,961	(59,438)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	-	27,525	632,055	690,432	775,146	799,493	500,481	799,493	-
6200 - Contracted Services	-	-	132,335	201,216	87,418	134,156	51,081	135,610	1,454
6300 - Supplies & Materials	-	-	79,756	67,731	76,490	249,098	34,401	192,488	(56,610)
6400 - Other Operating Costs	-	-	19,790	28,099	14,137	65,648	10,537	49,020	(16,628)
6600 - Capital Assets	-	33,750	4,000	-	-	-	-	-	-
	-	61,275	867,936	987,478	953,191	1,248,395	596,500	1,176,611	(71,784)
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	-	-	163,449	162,319	156,292	167,516	93,350	171,350	3,834
Total EXPENDITURES:	-	61,275	1,031,385	1,149,797	1,109,483	1,415,911	689,850	1,347,961	(67,950)
Performance Ratio	-	55.8%	0.0%	7.3%	58.0%	18.1%	24.5%	13.9%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 30 to 45%									

HARRIS COUNTY DEPARTMENT OF EDUCATION

Highpoint East School

Budget Trend Analysis for Fiscal Year 2021-2022

Funds beginning with: 1, 7

	Actual FY15-16	Actual FY16-17	Actual FY17-18	Actual FY18-19	Actual FY19-20	FY20-21 Budget Amended	Actual Mar 31, 2021	2021-2022 Budget Requested	Difference Between FY21 & FY22
REVENUES									
REVENUES - Local, State, and Federal									
5720 - Local Rev-Schl Districts	1,847,265	2,113,190	2,101,955	2,016,830	2,162,008	2,012,977	1,504,102	1,841,146	(171,831)
	1,847,265	2,113,190	2,101,955	2,016,830	2,162,008	2,012,977	1,504,102	1,841,146	(171,831)
REVENUES - Tax Revenues									
5710 - Local Property Taxes	720,126	734,120	731,157	902,352	959,629	1,389,469	593,333	1,559,845	170,376
Total REVENUES:	2,567,391	2,847,310	2,833,112	2,919,182	3,121,637	3,402,446	2,097,435	3,400,991	(1,455)
EXPENDITURES									
EXPENDITURES before Facilities									
6100 - Payroll Expenditures	1,924,820	2,181,725	2,148,609	2,224,970	2,434,405	2,644,880	1,681,171	2,644,880	-
6200 - Contracted Services	133,794	130,101	237,445	218,655	230,512	231,920	154,322	233,240	1,320
6300 - Supplies & Materials	39,879	55,713	57,881	78,154	91,116	115,300	43,483	101,800	(13,500)
6400 - Other Operating Costs	10,569	11,460	21,615	32,381	14,137	33,640	8,535	35,740	2,100
	2,109,062	2,378,999	2,465,550	2,554,161	2,770,170	3,025,740	1,887,511	3,015,660	(10,080)
EXPENDITURES - Facilities									
6487 - Facilities Supprt Charges	458,329	468,311	367,563	365,021	351,467	376,706	209,924	385,331	8,625
Total EXPENDITURES:	2,567,391	2,847,310	2,833,113	2,919,182	3,121,637	3,402,446	2,097,435	3,400,991	(1,455)
Performance Ratio	72.0%	74.2%	74.2%	69.1%	69.3%	59.2%	71.7%	54.1%	
Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures									
Benchmark 70 to 85%									



V - Glossary Section



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Harris County Department of Education

Glossary of Terms

AB School -Adaptive and Behavior School

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Bonds Issued – Bonds sold.

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

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

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

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

CAFR-Comprehensive Annual Financial Report

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

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

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

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

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

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

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

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

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

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

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

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

CSSS-Center for Safe and Secure Schools

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

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

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

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

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

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

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

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

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

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

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

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

EFT – Electronic Funds Transfer – Electronic payments and collections.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Balance:

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

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

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

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

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

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

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

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

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

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

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

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

HCDE-Harris County Department of Education

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

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

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

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

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

ISS-Instructional Support Services

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

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

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

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

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

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

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

Nominal Rate – the rate that appears on the tax bills

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

Operating Funds – Operating funds are used to pay for the day-to-day expenses of the Department. Those expenses include salaries, benefits, utilities, supplies, etc. They do not include construction, renovations and building maintenance, 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 2020-21 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.



VI - APPENDIX



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What's New and What's Changing

Effective: Sept. 1, 2021

This year, we have the same popular plan features that make TRS-ActiveCare plans standout, including **broad networks, low copays for primary care and TRS Virtual Health, and specialty drug coverage.**

		2020-21 Total Premium	New 2021-22 Total Premium	Change in Dollar Amount	Key Plan Changes
TRS-ActiveCare Primary	Employee Only	\$386	\$417	\$31	No benefits changes! This plan still has the lowest monthly costs and copays. Your Primary Care Provider copay is \$30 and TRS Virtual Health is \$0.
	Employee and Spouse	\$1,089	\$1,176	\$87	
	Employee and Children	\$695	\$751	\$56	
	Employee and Family	\$1,301	\$1,405	\$104	
TRS-ActiveCare HD	Employee Only	\$397	\$429	\$32	<ul style="list-style-type: none"> • In-network deductible rose by \$200 for individuals and \$400 for families • In-network coinsurance rate rose from 20% to 30% • Out of network coinsurance rate rose from 40% to 50% • In-network maximum out-of-pocket rose by \$100 for individuals and \$200 for families <i>*All changes are for medical only. There are no changes to prescription drug coinsurance rates.</i>
	Employee and Spouse	\$1,120	\$1,209	\$89	
	Employee and Children	\$715	\$772	\$57	
	Employee and Family	\$1,338	\$1,445	\$107	
TRS-ActiveCare Primary+	Employee Only	\$514	\$542	\$28	No benefits changes! This plan still has copays and the lowest deductibles, maximum out-of-pockets, and coinsurance rates. Your Primary Care Provider copay is \$30 and TRS Virtual Health is \$0.
	Employee and Spouse	\$1,264	\$1,334	\$70	
	Employee and Children	\$834	\$879	\$45	
	Employee and Family	\$1,588	\$1,675	\$87	
TRS-ActiveCare 2 (closed to new enrollees)	Employee Only	\$937	\$1,013	\$76	No benefits changes! This plan is still closed to new enrollees.
	Employee and Spouse	\$2,222	\$2,402	\$180	
	Employee and Children	\$1,393	\$1,507	\$114	
	Employee and Family	\$2,627	\$2,841	\$214	

At a Glance			
	Primary	HD	Primary+
Premiums	Lowest	Lower	Higher
Deductible	Mid-range	High	Low
Copays	Yes	No	Yes
Network	Texas network	Nationwide network	Texas network
PCP Required?	Yes	No	Yes
HSA-eligible?	No	Yes	No



Harris County Dept of Education
Summary of Cost Estimates, 2021-2022
Model 1

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2020-2021 Current Costs
Instructional Staff					
\$62,500 starting salary	65		\$62,021		\$4,455,493
^{1c} 1.5% general pay increase (\$950)		65	\$62,021	1.4%	
Administrative	205		\$241,935		\$14,949,673
^{1c} 1.5% of pay range midpoint increase		204	\$240,612	1.6%	
1.5% increase to employees over range max		1	\$82	0.0%	
Adjustments to 1.0% above pay range minimum		1	\$155	0.0%	
Teacher pay equity adjustments		1	\$1,086	0.0%	
Professional	142		\$143,412		\$8,931,909
^{1c} 1.5% of pay range midpoint increase		142	\$139,279	1.6%	
Adjustments to 1.0% above pay range minimum		6	\$1,503	0.0%	
Teacher pay equity adjustments		3	\$2,630	0.0%	
Technology	28		\$35,532		\$2,304,228
^{1c} 1.5% of pay range midpoint increase		28	\$35,532	1.5%	
Administrative Support	109		\$75,085		\$4,557,871
^{1c} 1.5% of pay range midpoint increase		108	\$68,881	1.5%	
1.5% increase to employees over range max		1	\$653	0.0%	
Adjustments to 1.0% above pay range minimum		3	\$885	0.0%	
Upgrade adjustments (placeholder)		4	\$4,666	0.1%	
Instructional Support	167		\$450,268		\$4,905,335
^{1c} 1.5% of pay range midpoint increase		167	\$88,057	1.8%	
Adjustments to 1.0% above pay range minimum		94	\$166,261	3.4%	
Placement scale adjustments		136	\$195,950	4.0%	
Operations Support	73		\$185,455		\$2,314,829
^{1c} 1.5% of pay range midpoint increase		73	\$40,153	1.7%	
Adjustments to 1.0% above pay range minimum		35	\$41,407	1.8%	
Placement scale adjustments		54	\$103,895	4.5%	
Subtotal - General Pay Increase	789	789	\$675,270	1.6%	
Subtotal - Implementation/Equity Adjustments		337	\$518,438	1.2%	
Total Cost Estimate			\$1,193,708	2.8%	\$42,419,338

Footnotes:

^{1c} Pay increases were applied to all employees and itemized separately for employees at or above the maximum rate.

Harris County Dept of Education
Summary of Cost Estimates, 2021-2022
Model 2

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2020-2021 Current Costs
Instructional Staff					
\$62,800 starting salary	65		\$81,610		\$4,455,493
^{1c} 2.0% general pay increase (\$1,250)		65	\$81,610	1.8%	
Administrative			\$321,984		\$14,949,673
^{1c} 2.0% of pay range midpoint increase		203	\$320,557	2.1%	
2.0% increase to employees over range max		2	\$427	0.0%	
Adjustments to 1.0% above pay range minimum		1	\$11	0.0%	
Teacher pay equity adjustments		1	\$989	0.0%	
Professional			\$188,228		\$8,931,909
^{1c} 2.0% of pay range midpoint increase		142	\$185,638	2.1%	
Adjustments to 1.0% above pay range minimum		5	\$112	0.0%	
Teacher pay equity adjustments		3	\$2,478	0.0%	
Technology			\$47,359		\$2,304,228
^{1c} 2.0% of pay range midpoint increase		28	\$47,359	2.1%	
Administrative Support			\$97,649		\$4,557,871
^{1c} 2.0% of pay range midpoint increase		108	\$91,551	2.0%	
2.0% increase to employees over range max		1	\$864	0.0%	
Adjustments to 1.0% above pay range minimum		3	\$568	0.0%	
Upgrade adjustments (placeholder)		4	\$4,666	0.1%	
Instructional Support			\$456,130		\$4,905,335
^{1c} 2.0% of pay range midpoint increase		167	\$118,670	2.4%	
Adjustments to 1.0% above pay range minimum		93	\$148,392	3.0%	
Placement scale adjustments		134	\$189,068	3.9%	
Operations Support			\$190,486		\$2,314,829
^{1c} 2.0% of pay range midpoint increase		73	\$54,277	2.3%	
Adjustments to 1.0% above pay range minimum		35	\$35,570	1.5%	
Placement scale adjustments		54	\$100,639	4.3%	
Subtotal - General Pay Increase	65	789	\$900,953	2.1%	
Subtotal - Implementation/Equity Adjustments		333	\$482,493	1.1%	
Total Cost Estimate			\$1,383,446	3.3%	\$42,419,338

Footnotes:

^{1c} Pay increases were applied to all employees and itemized separately for employees at or above the maximum rate.

Harris County Dept of Education
Summary of Cost Estimates, 2021-2022
Model 3

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2020-2021 Current Costs
Instructional Staff					
\$63,000 starting salary	65		\$120,775		\$4,455,493
^{1c} 3.0% general pay increase (\$1,850)		65	\$120,775	2.7%	
Administrative			\$482,198		\$14,949,673
^{1c} 3.0% of pay range midpoint increase		203	\$480,036	3.2%	
3.0% increase to employees over range max		2	\$1,366	0.0%	
Teacher pay equity adjustments		1	\$796	0.0%	
Professional			\$280,553		\$8,931,909
^{1c} 3.0% of pay range midpoint increase		142	\$278,389	3.1%	
Teacher pay equity adjustments		3	\$2,164	0.0%	
Technology			\$70,954		\$2,304,228
^{1c} 3.0% of pay range midpoint increase		28	\$70,954	3.1%	
Administrative Support			\$143,655		\$4,557,871
^{1c} 3.0% of pay range midpoint increase		108	\$137,703	3.0%	
3.0% increase to employees over range max		1	\$1,286	0.0%	
Upgrade adjustments (placeholder)		4	\$4,666	0.1%	
Instructional Support			\$469,166		\$4,905,335
^{1c} 3.0% of pay range midpoint increase		167	\$176,737	3.6%	
Adjustments to 1.0% above pay range minimum		91	\$115,772	2.4%	
Placement scale adjustments		128	\$176,657	3.6%	
Operations Support			\$200,546		\$2,314,829
^{1c} 3.0% of pay range midpoint increase		73	\$80,951	3.5%	
Adjustments to 1.0% above pay range minimum		32	\$25,429	1.1%	
Placement scale adjustments		54	\$94,166	4.1%	
Subtotal - General Pay Increase	65	789	\$1,348,197	3.2%	
Subtotal - Implementation/Equity Adjustments		313	\$419,651	1.0%	
Total Cost Estimate			\$1,767,848	4.2%	\$42,419,338

Footnotes:

^{1c} Pay increases were applied to all employees and itemized separately for employees at or above the maximum rate.

Harris County Dept of Education
Summary of Cost Estimates, 2021-2022
Model 4

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2020-2021 Current Costs
Instructional Staff					
\$60,000 starting salary			\$0		\$4,455,493
Administrative			\$0		\$14,949,673
Professional			\$0		\$8,931,909
Technology			\$0		\$2,304,228
Administrative Support			\$5,710		\$4,557,871
Adjustments to 1.0% above pay range minimum		6	\$2,484	0.1%	
Upgrade adjustments (placeholder)		4	\$3,226	0.1%	
Instructional Support			\$434,333		\$4,905,335
Adjustments to 1.0% above pay range minimum		100	\$218,463	4.5%	
Placement scale adjustments		139	\$215,870	4.4%	
Operations Support			\$170,229		\$2,314,829
Adjustments to 1.0% above pay range minimum		42	\$59,044	2.6%	
Placement scale adjustments		54	\$111,185	4.8%	
Subtotal - Implementation/Equity Adjustments		345	\$610,272	1.4%	
Total Cost Estimate			\$610,272	1.4%	\$42,419,338

Footnotes:

^{1c} Pay increases were applied to all employees and itemized separately for employees at or above the maximum rate.

Pay Increases Expected in New School Year

MAY 18, 2021 • Sarah James



Most Texas school districts responding to our quick poll intend to implement a pay increase for the 2021–2022 school year.

TASB HR Services polled Texas school districts to find out their best estimates of planned pay increases for the new school year. Of the responding districts, 85 percent anticipate giving pay increases for the 2021–2022 school year for most employee groups.

Which groups do you expect to give a pay increase?

(Includes step increases but not one-time, lump sum payments)

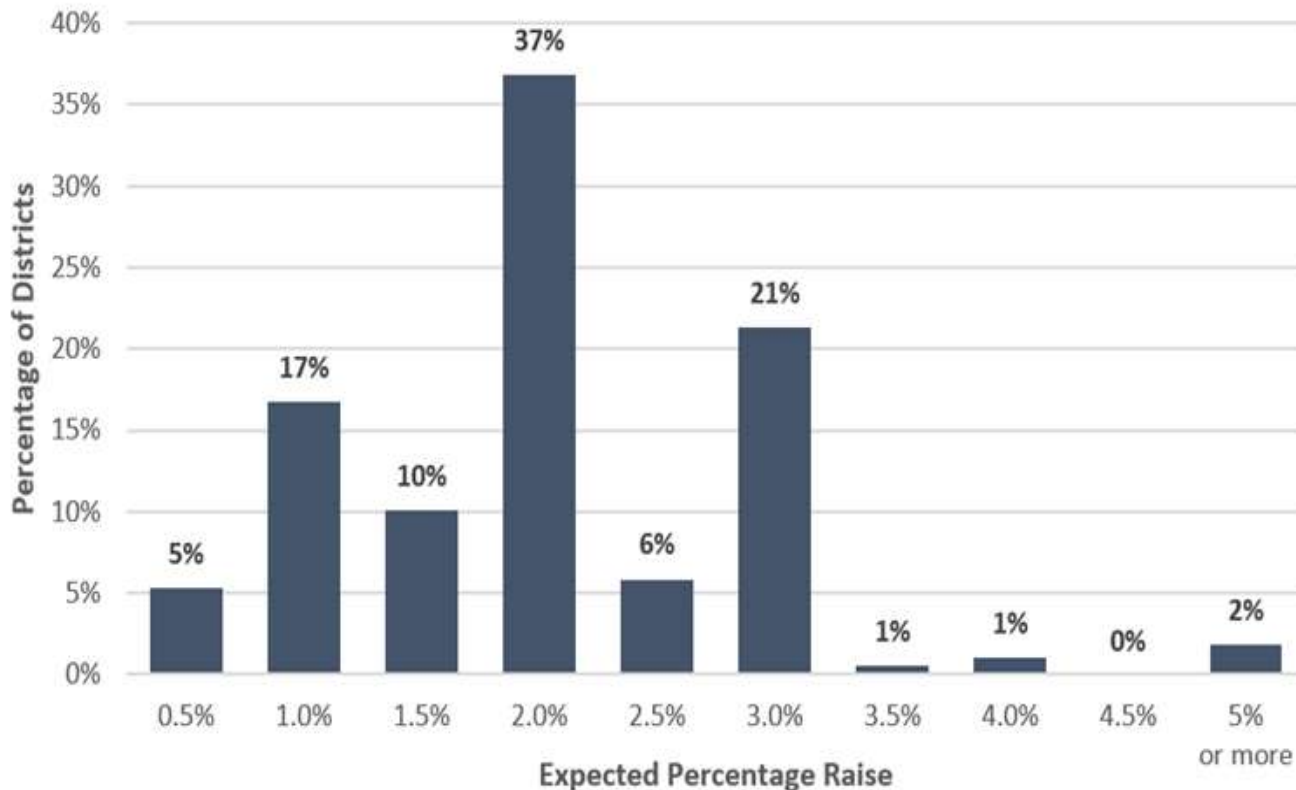
Group	Increase		No Increase	
	Count	Percent	Count	Percent
Teacher	391	98%	7	2%
Administrators/Professionals	377	95%	21	5%
Clerical/Paraprofessionals	388	97%	10	3%
Auxiliary	384	96%	14	4%

Source: TASB HR Services, April 2021

Districts across Texas planning a salary increase report a median pay raise of 2 percent for each surveyed pay group—teachers, administrators/professionals, clerical/paraprofessionals, and auxiliary. That number is consistent across all district enrollment levels. However, some regions saw a little more variation. Districts in Education Service Center (ESC) 14 (Abilene) estimate a 2 percent increase for administrators/professionals but less than 2 percent for all other groups. ESC 9 (Wichita Falls) districts anticipate higher numbers, between 2.25 and 3 percent for all groups.

These raises include step increases but not one-time, lump sum payments. Only 2 percent of those intending to give raises did not plan an increase for teachers.

How much of an increase do you expect to give teachers?



Source: TASB HR Services, April 2021

The poll was conducted in April 2021 and includes responses from 468 Texas public school districts across all enrollment sizes. The poll was not administered for the 2020–2021 school year because of disruptions from the pandemic. Projected pay increases reported by participants may change as a result of districts' final budget calculations or due to outcomes from the current session of the Texas Legislature.

Pay Increase Poll respondents received a summary of responses. Data on 2020–2021 salaries can be found in [TASB HRDataSource™](#) (member login required).

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Harris County Department of Education

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