



## Harris County Department of Education

### Programs and Services

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

Responding to and serving the needs of learners of all ages, socio-economic status, ethnic backgrounds, educational or developmental delays, and at-risk behaviors requires the Department to be an institution of great flexibility as evidenced by the activities described below. Affordable and highly flexible programming and products are developed with clients in mind. Information can be found on: <https://hcde-texas.org/>

Examples of client populations include:

- **Academic and Behavior Schools** serve children, youth, and young adults ages 5-22 with severe emotional disturbances, mental retardation, pervasive developmental disorders, and other health impairments.
- **Adult Education** serves individuals who are 16 years of age and older, cannot read nor speak English, and/or have not completed a high school education.
- **Center for Safe and Secure Schools** focuses on the emergency management cycle including prevention / mitigation, preparedness, response, and recovery.
- **Center for After-School, Summer and Enrichment – (CASE)** provides quality after-school programs in elementary, middle, and high school students and keeps them safe. A new debate program in partnership with Houston urban Debate League for at risk and poor students.
- **Choice Partners - Cooperative** offers quality, legal procurement, and contract solutions to meet government purchasing requirements. <http://www.choicepartners.org/>
- **Education Certification and Professional Advancement** train and supports degreed professionals to become teachers and administrators.
- **Fortis Academy** serves youth after proper treatment from substance abuse as an alternative from reinserting into the original environment before treatment.
- **Head Start (Early Head Start)** serves 0–5-year-old economically-disadvantaged children and their families, with over 10 percent of those having an identified disability requiring intervention.
- **Highpoint School** serves client school districts' adjudicated youth by providing intensive counseling and a technology-driven curriculum in a strict disciplinary environment.
- **Records Management Cooperative** assists agencies achieve and maintain compliance with State of Texas Local Government Records Act of 1989.
- **Center for Grant Development** supports efforts to locate and obtain funds which forward new programs, program enhancement and expansion needs.
- **School Finance Council** is designed for school business officials and provides updates on finance issues and training information regarding various business office matters.
- **School-Based Therapy Services** serves individuals ages 0-22 years of age with identified disability groups, diagnosed disabilities, developmental delays, or at-risk for delays from diverse socio-economic families.
- **The Teaching and Learning Center** provides professional development trainings to school personnel, students, parents, and the community by experts from all instructional content areas.

## ANNUAL BUDGET

The Department’s annual budget (all funds) for the fiscal year 2021-2022 is **\$154,234,536**. The Department utilizes Governmental, Proprietary, and Fiduciary fund types. The Department’s Governmental fund type is comprised of *General Fund, Special Revenue Funds, Debt Service Fund and Capital Project Fund*. The Proprietary Fund includes the *Internal Service Fund and Enterprise Fund*. The Fiduciary fund type includes *Agency Funds*.

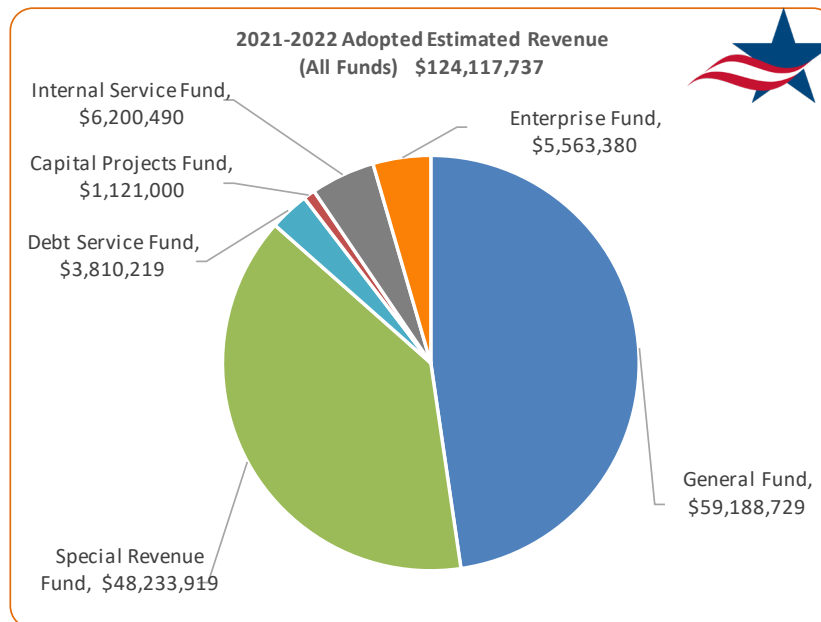
It is important to note that the Department approves the annual budgets for the General Fund, Capital Projects Fund, Internal Service Funds and Debt Service Funds. Special Revenue Funds adopt project-length budgets which might not correspond to the Department’s fiscal year end. (See chart below.)



	Governmental				Proprietary		Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	
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
<b>Projected Fund Balance End.</b>	<b>\$ 17,920,191</b>	<b>\$ -</b>	<b>\$ 1,532,317</b>	<b>\$ 26,939,650</b>	<b>\$ 1,344,067</b>	<b>\$ 400,000</b>	<b>\$ 48,136,225</b>

NOTE: Planned one time expenditures totaling \$3,201,303 include: 1) Debt Service Transfer for \$610,216; 2) Capital Improvement Plan \$1,121,000; 3) Star Re-Imagine Program \$320,087, 4) Education Foundation transfer from GF for \$400,000, 5) Head Start transfer from GF for 600,000, and Retirement Benefit for \$150,000

### Sources of Funds



## Total Budget Sources \$124,117,737

### Local Sources

Local sources of revenue generate **\$77,105,407**, or **62** percent of total revenues. Local sources include charges for service fees for \$27,709,007, property taxes for \$26,213,250, local grants for \$7,282,155, Debt Service for \$3,810,219, Internal Service funds (Facilities and Workers Comp.) for \$6,200,490, Transfers In for \$5,525,286 and other for \$365,000. Charges for services are a significant source of revenue for the Department and in fiscal year 2021, these constitute **22.3** percent of total revenues. *Property taxes (what you, as a citizen, pay for supporting education in Harris County) accounted for 21.1 percent of total revenues.*

### Capital Improvement Program

Capital campaign sources of revenue total **\$1,121,000** or **1** percent of total revenues. Funds transferred from General Fund.

### State Sources

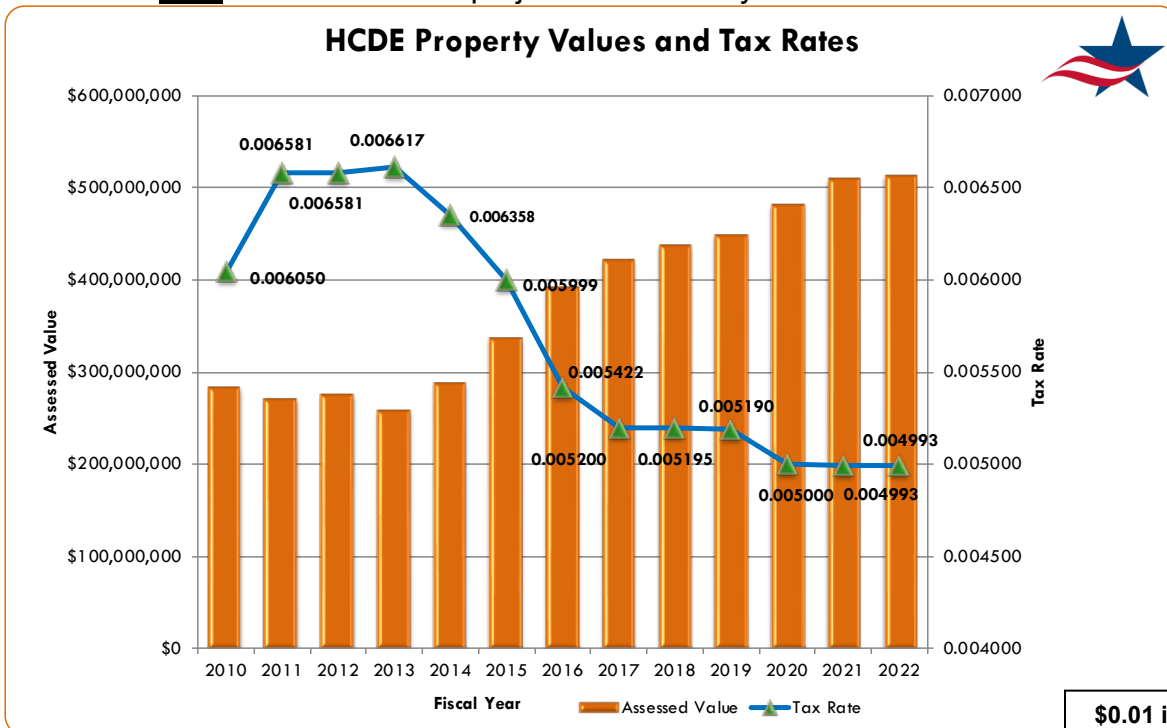
State sources of revenue total **\$3,620,000** or **3** percent of total revenues. TRS on behalf is \$3,250,000.

### Federal Sources

Revenues from federal sources constitute **\$42,271,330** or **34** percent of total revenues. These federal sources include pass through grants for the Adult Education, After School, and Head Start programs, and various non-major governmental funds. The three major grants are Head Start \$37,946,243, CASE \$5,944,366, and Adult Education \$3,848,753.

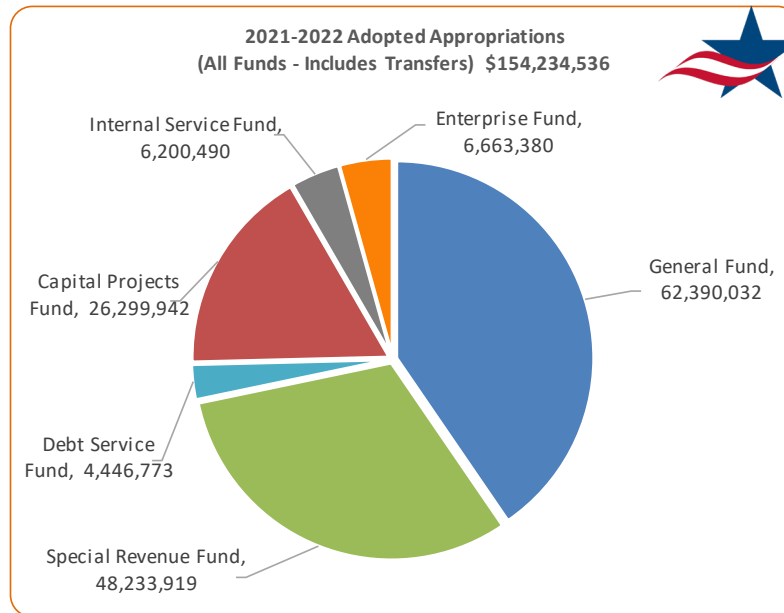
## PROPERTY VALUES AND TAXES

The Department's estimated tax rate for the 2021 tax year is **\$0.004993** per \$100 assessed property valuation. The 2020 tax rate was **\$0.004993**. The assessed certified property valuation is **\$525** billion resulting in a tax levy of **\$26** million. The 'current tax' collection rate for fiscal year 2020-21 was projected at 99%. A **99%** collection rate is projected for fiscal year 2021-2022.



**\$0.01 is the Tax Capacity**

### Uses of Funds



**General Operating Fund** – The General Fund budget includes several planned capital expenditures from fund balance. The 2021-2022 appropriation levels for the General Operating Fund are projected at \$56,940,944 and estimated other uses (transfers to other funds) at \$5,449,088, for a total of **\$62,390,032**; this represents a 10.02% or \$6,947,126 decrease from 2020-21 amended budget as of February 29, 2021. Total FTEs are 464.

**Special Revenue Funds** – Appropriations for these funds are restricted to or designated for specific purposes by a grantor. For 2021-2022, the Department’s appropriation is **\$48,233,919**. The Department provides information to the Board of Trustees on all grants, but they do not approve an annual budget for these funds. The NOGA (Notice of Grant Award) is the guiding budget received for these funds. Total FTEs are 389.

**Debt Service Fund** – The Department budgeted **\$4,446,773** for 2021-2022 in this fund. Resources in the Debt Service Fund must be used to pay for general long-term debt principal and interest for debt issues and other long-term debts for which an M&O tax has been dedicated. A transfer is projected from the General Fund to the Debt Service Fund. Total principal outstanding debt as of August 31, 2021 is \$49,297,857.

**Capital Project Fund:** For the construction of the new AB East School, the new Middle School for HP East School, the new building for Adult Education, and the renovation of the Irvington Building the appropriations are estimated at **\$26,299,942**.

**Internal Service Fund** – The Department allocates facility charges to all divisions and utilizes an Internal Service Fund. Workers Compensation totals \$400,000. The Facilities Support Services totals \$5,800,490 which includes facilities and utilities. The total Internal Service Fund is **\$6,200,490** for fiscal year 2021-2022. Total FTEs are 49.

**Enterprise Fund-** is a Proprietary Fund comprised of the Choice Partners Cooperative for a total of **\$6,663,380**. Choice Partners Cooperatives offers quality, legal procurement, and contract solutions to meet the purchasing needs of school districts and other governmental entities with legal, competitively bid contracts. Total FTEs are 20.

Harris County Department of Education  
 Combined Statement of Revenues, 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	
<b>EST. REVENUES &amp; OTHER Sources</b>							
<b>Revenues</b>							
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
<b>Total Local Revenues:</b>	<b>48,723,877</b>	<b>7,282,155</b>	<b>953,005</b>	<b>-</b>	<b>-</b>	<b>5,563,380</b>	<b>62,522,417</b>
Facility Support Services	-	-	-	-	5,800,490	-	5,800,490
Workers Compensation	-	-	-	-	400,000	-	400,000
<b>Total Inter-Departmental Revenues:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,200,490</b>	<b>-</b>	<b>6,200,490</b>
State TEA Supplemental Compensation	370,000	-	-	-	-	-	370,000
State TRS On Behalf Payments	3,250,000	-	-	-	-	-	3,250,000
<b>Total State Revenues:</b>	<b>3,620,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,620,000</b>
Federal Grants	-	39,480,890	-	-	-	-	39,480,890
Indirect Cost - Federal Grants	2,790,440	-	-	-	-	-	2,790,440
<b>Total Federal Revenues:</b>	<b>2,790,440</b>	<b>39,480,890</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,271,330</b>
<b>Total Revenues:</b>	<b>55,134,317</b>	<b>46,763,045</b>	<b>953,005</b>	<b>-</b>	<b>6,200,490</b>	<b>5,563,380</b>	<b>114,614,237</b>
<b>Other Financing Sources</b>							
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	-	-	-	-	-	-	-
<b>Total Other Sources:</b>	<b>4,054,412</b>	<b>1,470,874</b>	<b>2,857,214</b>	<b>1,121,000</b>	<b>-</b>	<b>-</b>	<b>9,503,500</b>
<b>Total Revenues &amp; Other Sources:</b>	<b>59,188,729</b>	<b>48,233,919</b>	<b>3,810,219</b>	<b>1,121,000</b>	<b>6,200,490</b>	<b>5,563,380</b>	<b>124,117,737</b>
<b>EXPENDITURES &amp; OTHER USES</b>							
<b>Expenditures</b>							
Board of Trustees	198,715	-	-	-	-	-	198,715
Superintendent's Office	631,740	-	-	-	-	-	631,740
<b>Assistant Supt Education &amp; Enrichment</b>	<b>300,467</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>320,467</b>
Center for Safe & Secure Schools	621,588	162,469	-	-	-	-	784,057
Educator Certification & Professional Advance	749,102	20,000	-	-	-	-	769,102
Adult Ed. Local & (Funds 223, 230, 234, & 381	180,103	3,848,754	-	-	-	-	4,028,857
Center for Grant Services	613,717	-	-	-	-	-	613,717
Research & Evaluation	647,180	50,000	-	-	-	-	697,180
<u>The Teaching and Learning Center</u>							
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	
<b>EXPENDITURES &amp; OTHER USES</b>							
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
<b>Business Services</b>	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
<b>Chief Information Officer</b>	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
<b>Human Sources</b>	1,091,941	-	-	-	-	-	1,091,941
<b>Assistant Supt Academic Support</b>	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
<b>Facilities Support Services</b>							
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
<b>Facilities - Operations</b>							
Facilities - Internal Service (Fund 799)	-	-	-	-	5,800,490	-	5,800,490
<b>Total Expenditures:</b>	<b>56,940,944</b>	<b>48,233,919</b>	<b>4,446,773</b>	<b>26,299,942</b>	<b>6,200,490</b>	<b>2,608,968</b>	<b>144,731,036</b>
<b>Other Uses</b>							
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
<b>Total Other Uses:</b>	<b>5,449,088</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,054,412</b>	<b>9,503,500</b>
<b>Total Expenditures &amp; Other Uses:</b>	<b>62,390,032</b>	<b>48,233,919</b>	<b>4,446,773</b>	<b>26,299,942</b>	<b>6,200,490</b>	<b>6,663,380</b>	<b>154,234,536</b>
<b>Expenditures from Fund Balance:</b>	<b>(3,201,303)</b>	<b>-</b>	<b>(636,554)</b>	<b>(25,178,942)</b>	<b>-</b>	<b>(1,100,000)</b>	<b>(30,116,799)</b>
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

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

*For questions about the reports, please contact:  
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Linked from State Comptroller's website  
<http://www.texas Transparency.org/local/schools.php>

