

Harris County Department of Education

Programs and Services

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

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

Examples of client populations include:

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

ANNUAL BUDGET

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

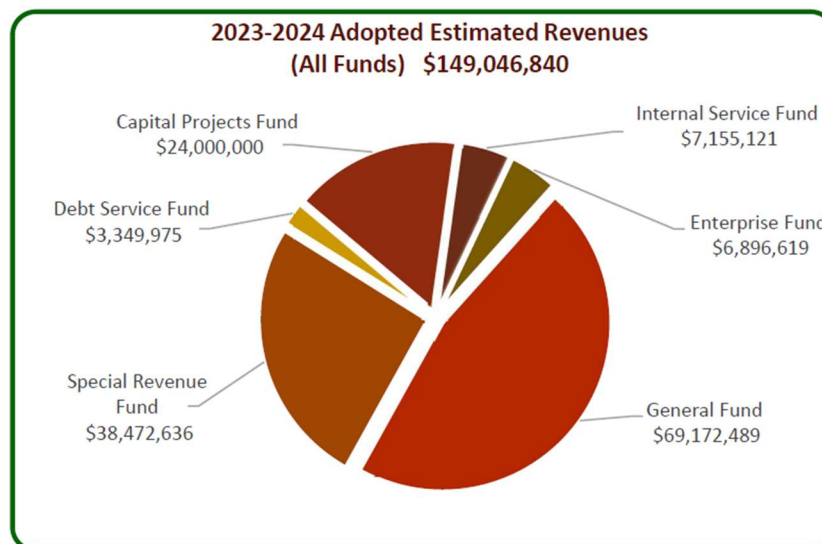
The Department utilizes Governmental, Proprietary, and Fiduciary fund types. The Department's Governmental fund type is comprised of *General Fund, Special Revenue Funds, Debt Service Fund and Capital Project Fund*. The Proprietary Fund includes the *Internal Service Fund and Enterprise Fund*. The Fiduciary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

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

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

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

Sources of Funds



Local Sources

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

State Sources

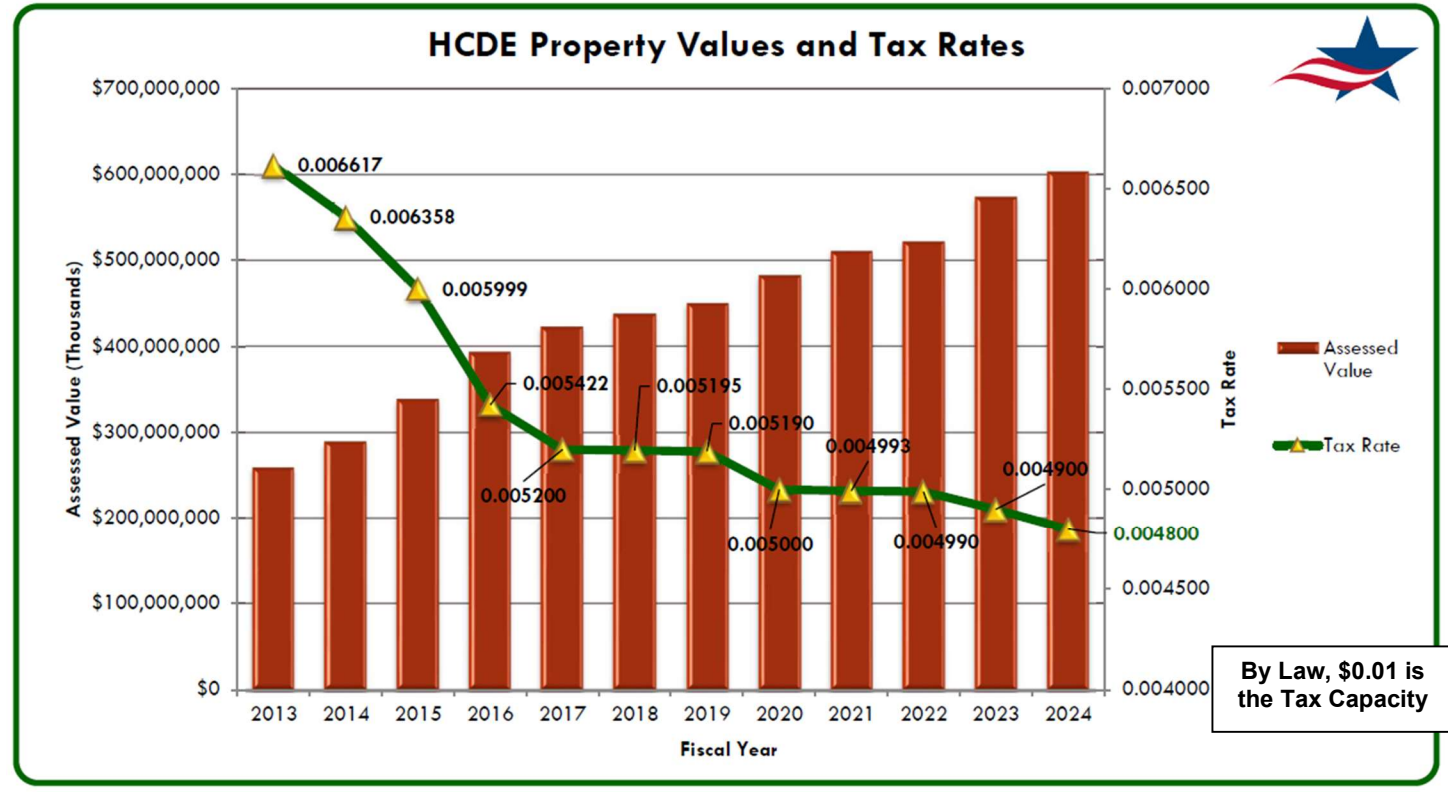
State sources of revenue total **\$3,748,000** or **3** percent of total revenues. TRS on behalf is \$3,300,000.

Federal Sources

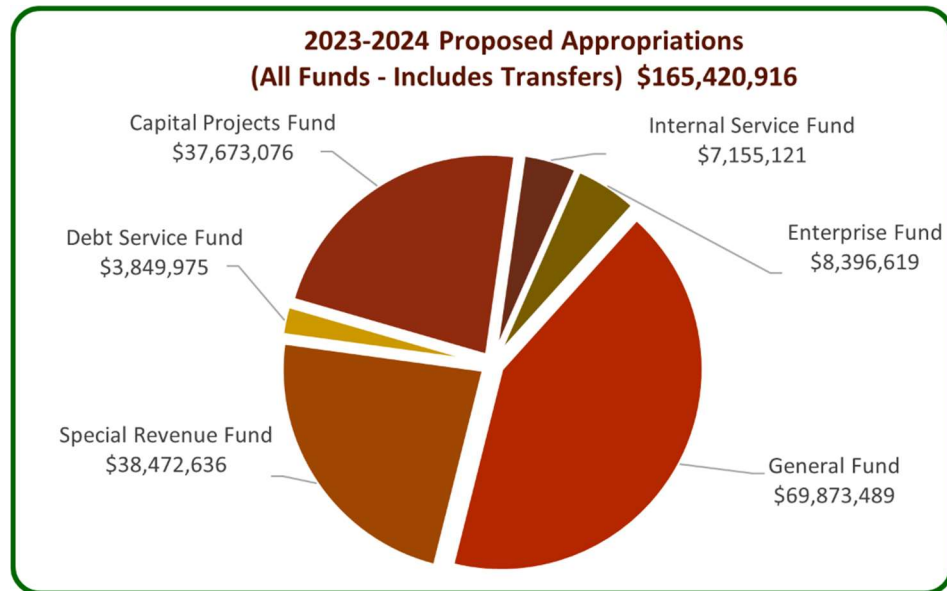
Revenues from federal sources constitute **\$32,310,534** or **27** percent of total revenues. These federal sources include pass through grants for the Adult Education, After School, and Head Start programs, and various non-major governmental funds. The three major grants are Head Start \$25,396,371,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

PROPERTY VALUES AND TAXES

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



Uses of Funds



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

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

Debt Service Fund – The Department budgeted **\$3,849,975** for 2023-2024 in this fund. Resources in the Debt Service Fund must be used to pay for general long-term debt principal and interest for debt issues and other long-term debts for which an M&O tax has been dedicated. A transfer is projected from the General Fund to the Debt Service Fund. Total principal outstanding debt as of August 31, 2023 is **\$43,780,000**.

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

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

Enterprise Fund- is a Proprietary Fund comprised of the Choice Partners Cooperative. Estimated operating expenses are 3.9 million with revenues at 6.9 million; expected transfer to the General Fund (**subsidizing general operating costs thereby reducing Harris County's tax burden**) is **\$4,494,669**. Choice Partners Cooperatives offers quality, legal procurement, and contract solutions to meet the purchasing needs of school districts and other governmental entities with legal, competitively bid contracts. Total FTEs are 20.

Harris County Department of Education

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

For The Fiscal Year Ended August 31, 2024

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

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

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

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

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

