BOARD BUDGET BOOK

FISCAL YEAR 2022-2023

VIEW THE COST SAVINGS REPORT AND OUR OTHER FINANCIAL REPORTS ONLINE

Harris County Department of Education

6300 IRVINGTON BLVD. | HOUSTON, TX 77022 | 713-694-6300 | WWW.HCDE-TEXAS.ORG

Harris County Department of Education

This page was intentionally left blank.

Superintendent's Proposed Annual Budget

For Fiscal Year
September 1, 2022 through August 31, 2023

Prepared by
Business Services Division

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

6300 Irvington Blvd.,
Houston, Texas 77022

Harris County Department of Education

This page was intentionally left blank.

TABLE OF CONTENTS

INTRODUCTORY SECTION
Executive Summary 9
Department Officials, Staff & Consultants 28
Superintendent's Biography 29
Assistant Superintendent for Business Services Biography 30
Board of Trustees Biographies 31

ORGANIZATIONAL SECTION
Department's Mission & Goals 37
Organizational Chart 38
Profile of the Department 39
Budget Administration & Financial Policies 44
Budgetary Control & Basis of Accounting 54
Budget Responsibilities 61
Budget Planning Calendar 64
Tax Calendar 2020 65
Budget Development Process 66

FINANCIAL SECTION
HCDE's Fund Structure & Fund Types 71
Governmental and Proprietary Funds - Summary 73
General Fund 75
Proposed Budget Overview Revenues 77
Proposed Budget Overview Appropriations 78
Proposed Budget Compared to FY-22 Budget 80
Revenue Analysis 82
Tax Year 2022 Interim Current Tax Revenue Estimate Updates 83
Indirect Cost Estimates Proposed FY-23 Budget 84
Special Revenue Funds 85
Combined Statement of Revenues, Expenditures and Changes in Fund Balance 87
Comparative Analysis of Property Values 89
HCAD 2022 Certified Estimates 90
Historical Tax Rates 92
New Personnel Recommendations 93
Budget Review Agendas 96
Divisions Informational Data and analysis 97

DIVISIONS SECTION
Introduction 107
010 – Board of Trustees 108
001 – Superintendent's Office 109
012 – Assistant Superintendent for Education & Enrichment 110
201 – Adult Education-Local 111
923 – Center for Grants Development 112
924 – Research & Evaluation 113
005 – Center for Safe and Secure Schools (CSSS) 114
301 – Center for Educator Success 115

094 – Chief of Staff 116
922 – CASE Local 117

083 – Facilities Support Services (799) 118
Facility Charges Distribution 119
089 – Choice Partners Cooperative (711) 120
086 – Construction Services 121
087 – Local Construction 122
954 – Records Management Services 123
088 – Building Replacement Schedule 124

050 – Business Support Services 125
950 – Purchasing-Internal Support Services 126
098 – Department Wide 127
099 – Retirement Leave Benefits Fund 190 128
101 – State TRS on Behalf Payments 129
102 – State TEA Employee Portion Health Insurance 130
753 – ISF Workers Compensation 131
103 – State TEA Supplemental Compensation 132

093 – Chief Communication Officer 133
092 – Client Engagement 134
925 – Communication & Public Information 135
090 – Technology Support Services 136

030 – Human Resources 137

011 – Assistant Superintendent for Academic Support 138
901 – Head Start 139
111 – School Based Therapy 140
501 – Special Schools Administration 141
131 – ABC East 142
132 – ABC West 143
800 – Fortis Academy 144
971 – Highpoint East 145

GLOSSARY SECTION
Glossary 149

APPENDIX
Lease Revenue Bonds & Maintenance Tax Notes: Debt Service Analysis 161
Lease Revenue Bonds & Maintenance Tax Notes: Timetable of Events 163
Capital Improvement Plan 165

I-INTRODUCTORY SECTION

Harris County Department of Education

This page was intentionally left blank.

June 28th, 2022

Members of the Board of Trustees
Harris County Department of Education

6300 Irvington Boulevard
Houston, Texas 77022

James Colbert, Jr.
County Superintendent

Board of Trustees

Richard Cantu
President

Andrea Duhon
First Vice President

Amy Flores Hinojosa
Second Vice President

Danyahel (Danny) Norris

David W. Brown

Erica Davis

Eric Dick

Dear Trustees:

We are pleased to present the Harris County Department of Education's (the Department or "HCDE") Annual Budget for fiscal year 2022-2023. 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 2022-2023 General Fund, Debt Service Fund, Enterprise Fund, Capital Projects Fund, and Internal Service Fund Budgets. The development, review, and consideration of the 2022-2023 budget were completed with a detailed review of every revenue and expenditure item within the context of the Department's mission, goals, and financial policies. This document provides information on each of the fund budgets. In addition, we also provide information about our projected grants, which are accounted as Special Revenue Funds.

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

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

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 133 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 detail in this document.

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

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

Budget Process and Significant Changes

Legal Requirements in Preparing the Budget

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

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

Budget Development Process

The budget development process comprises three stages: planning, preparation, and evaluation. The first phase, planning, involves defining the mission, goals, and objectives of campuses, divisions, and the Department. This initial phase took place from September 2021 and lasted until the middle of January 2022.

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 2022 with several training sessions. Every division started assigning resources and gathering the data.

Evaluation is the last step of the Department's budget cycle, in which information is compiled and analyzed to assess the performance of each individual division and campus, as well as the Department as a whole. During April and May, the data was analyzed, organized, and summarized in the Board Budget Committee Workbook. After several internal review sessions, evaluations, and adjustments, the Administration prepared a Board Budget Book that will be presented to the Board Budget Committee on June 28, 2022.

The Human Resources Department played an important role assisting the Business Support Services in the budget process as they developed salary budgets utilizing established staffing guidelines. On June 28th, the Board of Trustees will be presented with a final proposal for adoption and to be implemented on September 1st, 2022.

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

During fiscal year 2020-2021, HCDE was impacted by COVID19 and the majority of FY 20-21 was spent in virtual learning and operations. On August 2021, the Department began normal operations with added precautions for mask wearing, social distancing, and daily cleaning of all surfaces. For FY 21-22, the Department continued social distancing and daily cleaning, but allowed for optional mask wearing. The Department continues to be vigilant and promotes social distancing and health habits. Various aspects of

dealing with the pandemic continue such as ZOOM meetings, electronic processing of documents, and reduction in required face to face meetings.

Initiatives for FY 22-23

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

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

To this objective, our financial plan encompasses the major elements: (1) the enhancement of local revenues through projected contract commitments that will be presented to the Board during the summer, (2) a review and implementation of program-based budgeting to seek internal efficiencies and budget reductions, (3) the recommendation of competitive salaries and (4) tax revenues due to the adoption of a rate of an estimated rate $.004990 per $100 valuation.

Included in the budget are 24.95 new positions aimed at enhancing our capabilities to meet the client needs and enhance our fee revenue stream for Therapy Services, Fortis Academy, Highpoint School, AB East School, Client Engagement, and Adult Ed 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. Incorporate a retention plan for Principals and above to include a 13% equity adjustment that will allow HCDE to retain and attract new talent to the organization.
3. An additional $400,000 for sponsorships, grants and scholarships for the Education Foundation and $200,000 for the Teacher Supplies program from fund balance.
4. 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 FY22-23 are $25,000.
5. School Based Therapy Program will receive additional (6.2) FTE to increase the level of service to School Districts around the County. The cost is $300,000.
6. (1) Translator position for Client Engagement $60,000 and (0.5) additional FTE for an admin assistant $25,000.
7. Addition of grant funded positions for Adult Education to include (1.25) transitional specialists and (4) instructional aides. The cost associated is $332,265.
8. An (1) additional Counselor, (4) aides and (2) Teacher for Highpoint School totaling $333,000.
9. An (1) additional Treatment Counselor and (1) Recovery Coach for Fortis Academy, totaling $180,000
10. An (1) additional Counselor for AB East totaling $75,000.
11. (1) Process Improvement Coordinator for IT and Business Services. The associated cost is $95,000
12. An (1) additional Clerk position for Procurement and Choice Partners. The cost is $45,000.
13. Additional $35,000 for Music Therapy at AB East and $16,000 at AB West.
14. Additional $35,000 for Principal and Assistant Principal Professional Development.
15. Additional $25,000 for Speed of Trust funding for the Human Resources Division.
16. Additional $56,000 for Human Resources Software.
17. HCDE will continue the marketing strategy and awareness campaign started the previous year. The program includes $1 Million set aside for marketing and advertising in the Budget.
18. The Department has also included the continuation of the lobbying cost commitment previously approved

by the Board of Trustees. The projected cost is $276,000.

19. 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 the one-time costs. The use of fund balance will include $355,000 for the server and computer equipment, $189,596 for debt service payments, $600,000 for the Education Foundation, and $150,000 for retirement program for FY 2023.

20. A Capital Improvement Plan Phase Two is proposed to be implemented. The following projects are proposed:
    a. **$6,000,000** for the Equine Center to be funded from the New Proposed Lease Revenue Bond 2022 plus $4 Million from fund balance.
    b. **$7,500,000** for Maintenance Projects to be funded from the 2022 Maintenance Notes (includes $3,000,000 for HVAC and Roof at NPO, $300,000 for Head Start Barrett Station, $2,000,000 for equipment, buses and furniture, Renovation and remediation projects to existing facilities $1,700,000, Fortis Roof $500,000 and issuance costs.

21. Planned one-time expenditures from the General Fund balance totaling $1,294,586 as follows:

Debt Service Transfer for future payments- CIP Plan	$ 189,586
IT Servers and Equipment	355,000
Education Foundation teacher program and grant program	600,000
Retirement benefit	150,000
Total fund balance capital expenditure appropriations	$ 1,294,586

22. The budget is predicated on adopting a tax rate that will bring in more revenue to address revenue loss and implementation of new initiatives such as the campaign awareness and costs associated with talent recruitment and compensation recruitment and retention plan. The **estimated tax rate of $.004990** 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 2022-2023.

	Adopted Budget 2021-2022	Amended Budget 2021-2022	Proposed Budget 2022-2023	Percent Change
Beg. Fund Balance	**$ 26,083,929**	$ 26,083,929	$ 21,381,668	
Estimated Revenues	59,188,729	59,186,588	61,928,640	5%
Appropriations	56,940,944	57,384,440	58,358,339	2%
Transfers Out	6,434,088	6,504,409	4,864,887	-25%
Total Appropriations	$ 63,375,032	$ 63,888,849	$ 63,223,226	-1.04%
Excess/(Deficiency) of Revenues Over/(Under) Appropriations	(4,186,303)	(4,702,261)	(1,294,586)	
Ending Fund Balance	**21,897,626**	**21,381,668**	**20,087,082**	
Fund Balance categories per GASB 54				
Non-Spendable Fund Balance	266,062	266,062	125,000	
Restricted Fund Balance	-	-	-	
Committed Fund Balance	2,014,976	2,014,976	2,000,000	
Assigned Fund Balance	2,584,487	2,068,529	1,939,384	
Unassigned Fund Balance	17,032,101	17,032,101	16,022,698	
Ending Fund Balance	$ 21,897,626	$ 21,381,668	$ 20,087,082	

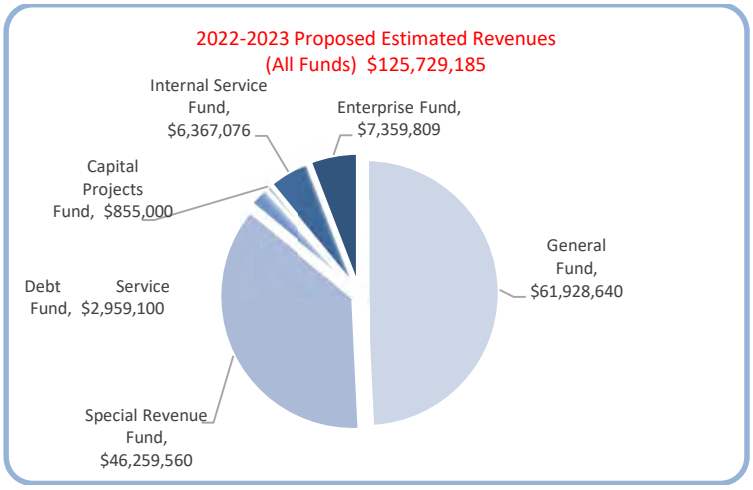
Note: The projected fund balance is based on levels spent at 100%. Actual amounts are projected on the next page.

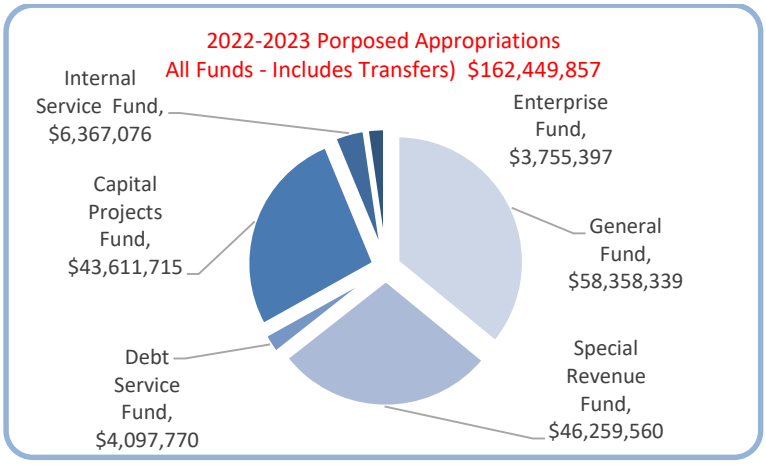
(*) For FY23, planned one-time expenditures from the General Fund balance $1,294,586 as follows:

Debt Service Transfer for future payments- CIP Plan	$ 189,586
IT Servers and Equipment	355,000
Education Foundation teacher program and grant program	600,000
Retirement benefit	150,000
Total fund balance capital expenditure appropriations	$ 1,294,586

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 2022-2023:

	Governmental				Proprietary		
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	Total
Estimated Revenues	$ 61,928,640	$ 46,259,560	$ 2,959,100	$ 855,000	$ 6,367,076	$ 7,359,809	$ 125,729,185
Appropriations	58,358,339	46,259,560	4,097,770	43,611,715	6,367,076	3,755,397	162,449,857
Transfers Out	4,864,887	-	-	-	-	5,104,412	9,969,299
Total Appropriations and Other Uses	63,223,226	46,259,560	4,097,770	43,611,715	6,367,076	8,859,809	172,419,156
Appropriations from Fund Balance:	(1,294,586)	-	(1,138,670)	(42,756,715)	-	(1,500,000)	(46,689,971)
Projected Fund Balance Beg.	21,381,668	-	1,338,670	43,021,000	1,386,982	1,500,000	68,628,320
Projected Fund Balance End.	$ 20,087,082	$ -	$ 200,000	$ 264,285	$ 1,386,982	$ -	$ 21,938,349





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 2022-2023 revenues and expenditures for the Workers Compensation Fund with a comparison to fiscal year 2021-2022:

	Adopted Budget 2021-2022	Amended Budget 2021-2022	Proposed Budget 2022-2023
Operating Revenues	$ 400,000	$ 415,000	$ 415,000
Operating Expenses	400,000	415,000	415,000
Total Operating Expenses and Other Uses	400,000	415,000	415,000
Net Position	-	-	-
Projected Balance Beginning	1,386,982	1,386,982	1,386,982
Projected Balance Ending	$ 1,386,982	$ 1,386,982	$ 1,386,982

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 2022-2023 revenues and expenditures for the Facilities Support Charges with a comparison to fiscal year 2021-2022. The Facilities Division is projecting $151,586 more than adopted fiscal year 2021-2022 budget due to increase in security expenses, fuel expenses and supply chain constraints.

	Adopted Budget 2021-2022	Amended Budget 2021-2022	Proposed Budget 2022-2023
Operating Revenues	$ 5,800,490	$ 5,918,339	$ 5,952,076
Operating Expenses	5,800,490	5,918,339	5,952,076
Total Operating Expenses and Other Uses	5,800,490	5,918,339	5,952,076
Projected Balance Beginning	-	-	-
Projected Balance Ending	$ -	$ -	$ -

Enterprise Fund – Choice Partners

The Enterprise Fund consist of the Choice Partners Fund which offers quality, legal, procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities. The following table presents a comparison of the proposed fiscal year 2022-2023 revenues and expenditures for Choice Partners Fund with a comparison to fiscal year 2021-2022.

	Adopted Budget 2021-2022	Amended Budget 2021-2022	Proposed Budget 2022-2023
Operating Revenues	$ 5,893,380	$ 5,893,380	$ 7,359,809
Operating Expenses	2,608,968	2,629,109	3,755,397
Transfers Out	4,384,412	3,264,271	5,104,412
Total Operating Expenses and Other Uses	6,993,380	5,893,380	8,859,809
Projected Balance Beginning	1,500,000	1,500,000	1,500,000
Projected Balance Ending	$ 400,000	$ 1,500,000	$ -

Balanced Budget

Per CE Local Policy, the operating budget requires a balanced budget. This means that for each fund, expenditures are not to exceed revenues plus projected one-time use fund balances. If the fund balance is used, this cost must be a one-time cost and not recurring (i.e., capital expenditures). The Department is projecting a balanced budget for fiscal year 2022-2023. Expenditures plus other financing uses total $63,223,226. Revenues equal $61,928,640. One-time costs total $1,294,586, from which technology equipment totals $355,000, Education Foundation program for $600,000, debt service payment from General Fund for $189,596, 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)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Proposed	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Beginning Fund Balance	$28,122,494	$29,412,173	$32,614,360	$32,835,461	$26,083,929	$21,381,668	$20,087,082	$18,257,314	$17,747,535	$17,964,740	$17,964,740	$ 18,927,874
Estimated Revenue	51,262,202	56,240,706	54,663,765	56,961,707	59,186,588	61,928,640	62,241,499	64,108,744	66,032,007	68,012,967	68,012,967	70,053,356
Appropriations	44,202,144	47,209,422	48,169,777	49,765,045	57,384,440	58,358,339	59,525,506	60,091,776	61,293,611	62,519,483	62,519,483	63,769,873
Total Other Uses	(5,770,379)	(5,829,098)	(6,272,887)	(13,948,194)	(6,504,409)	(4,864,887)	(4,545,762)	(4,526,748)	(4,521,191)	(4,530,350)	(4,528,350)	(4,522,350)
Net Change in Fund Balance	1,289,679	3,202,186	221,101	(6,751,532)	(4,702,261)	(1,294,586)	(1,829,768)	(509,779)	217,205	963,134	965,134	1,761,133
Ending Fund Balance	$29,412,173	$32,614,360	$32,835,461	$26,083,929	$21,381,668	$20,087,082	$18,257,314	$17,747,535	$17,964,740	$18,927,874	$18,929,874	$ 20,689,007

For fiscal year 2024 to 2029 forecasted figures the trend includes 3% growth in revenues and 2% in expenditures. A more detailed projection can be found in the Financial Section.

Projected Fund Balance

We are projecting that the fiscal year 2022-2023 ending fund balance will be **$20,087,082**. This represents a decrease of $1,294,586 from the projected 2021-2022 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 2022-2023 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 2022-2023 fiscal year. To prepare the annual budget, HCDE develops projections for taxable value, collection rate, and expenditure levels.

Appropriation Levels

General Operating Fund –The 2022-2023 appropriation levels for the General Operating Fund are projected at $58,358,339 and estimated other uses (transfers to other funds) and one-time cost at $4,864,887 for a total of $63,223,226; this represents a decrease of 1.4% or $665,623 from 2021-2022 amended budget.

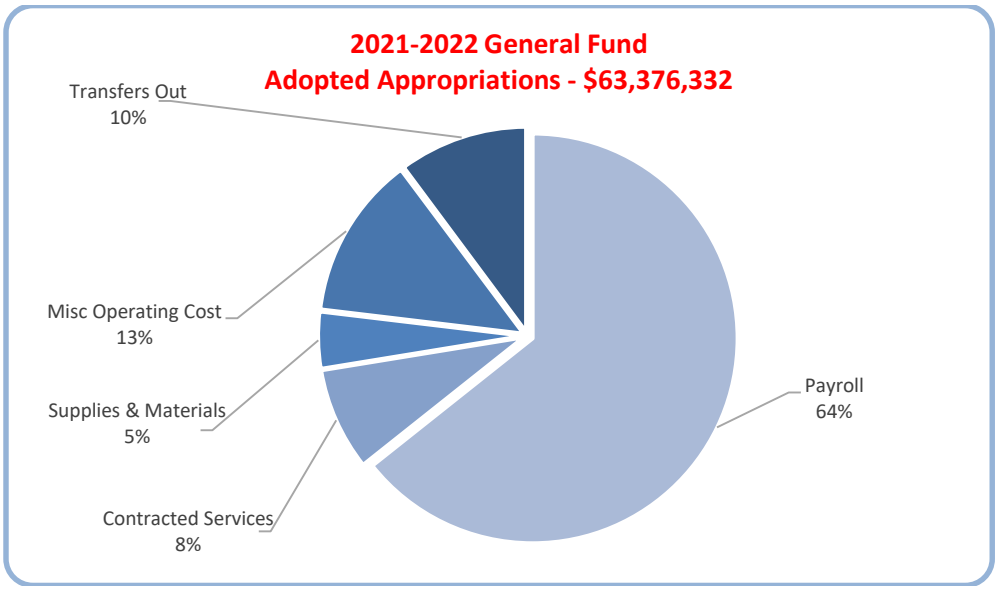
The 2022-2023 budget includes a 2% salary increase for all employees, and 13% equity adjustment for Principals and above. The budget process was representative of the economic environment. A series of budget meetings and reviews were conducted by the Superintendent and the Budget Committee to achieve this budget. Transfers-out to other funds amounted to $4,864,887 for fiscal year 2022-2023 mainly due to the CASE local match $550,787, the Head Start local match $500,000, and the Debt Service transfer of $2,959,100 and $855,000 for Construction and Computer Equipment Projects.

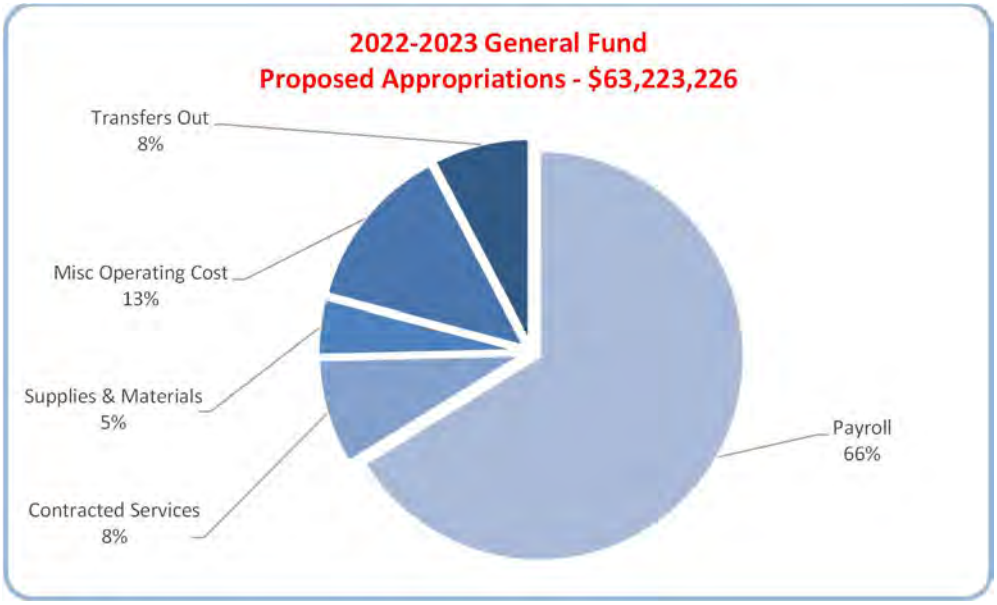
Comparison of General Operating Fund Appropriations by Object

General Fund Only -

Object Code	Adopted Budget 2021-2022	Amended Budget 2021-2022	Proposed Budget 2022-2023	Percent Change
Payroll	$ 40,760,751	$ 40,617,320	$ 41,853,841	3%
Contracted Services	5,131,454	6,383,669	5,326,281	-17%
Supplies & Materials	2,837,173	3,074,583	2,839,811	-8%
Misc Operating Cost	8,172,866	7,265,428	8,338,407	15%
Capital Outlay	40,000	43,440	-	-100%
Transfers Out	6,434,088	6,504,409	4,864,887	-25%
Total Appropriations	$ 63,376,332	$ 63,888,849	$ 63,223,227	-1%

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 $2,959,100 in appropriations for fiscal year 2022-2023. 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 was made in previous fiscal years to retire 2015 debt in the amount of $2,857,214. Currently the Department has approximately $52 million plus premium of $5.5 million in debt including:

- PFC Lease Revenue bonds for $27 million issued for the construction of the 2020 Capital improvement Plan that included new buildings for HP East, AB East, Adult Education Center. For these projects, the General Fund contributed $5.7 million.
- Series 2020 HCDE Maintenance Notes for $13.8 million for the renovation of the Ronald Reagan building, equipment for the Adult Ed Center, equipment and other resources for AB East, Highpoint East buildings, and other equipment and renovation costs.
- Previous PFC Lease bonds and QZAB bonds for a remaining value of $11 million
- The amount of premium and other resources used from the bond sale was $5,500,000

Special Revenues Funds – Appropriations for these funds are restricted to or designated for specific purposes by a grantor. For fiscal year 2022-2023, the Department's appropriation is $46,259,560 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

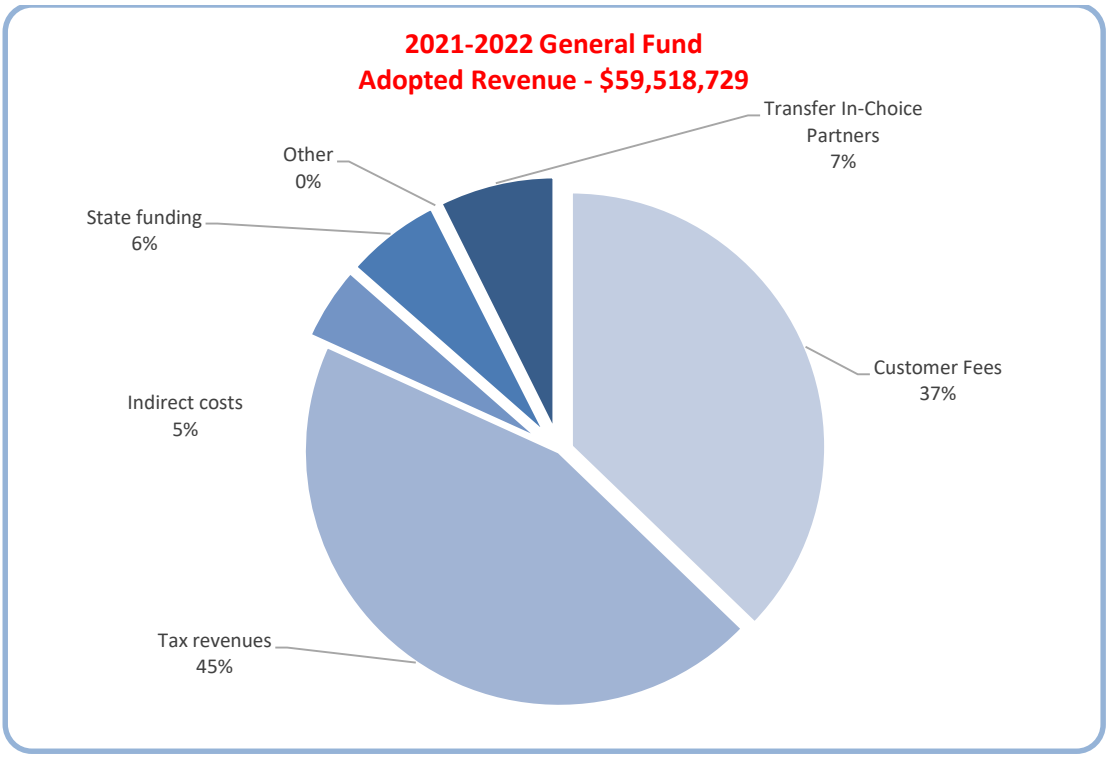
Revenue estimates are based upon a variety of demographic and tax information. Proposed revenue from the two major sources, customer fees and local property taxes, are critical to the budget.

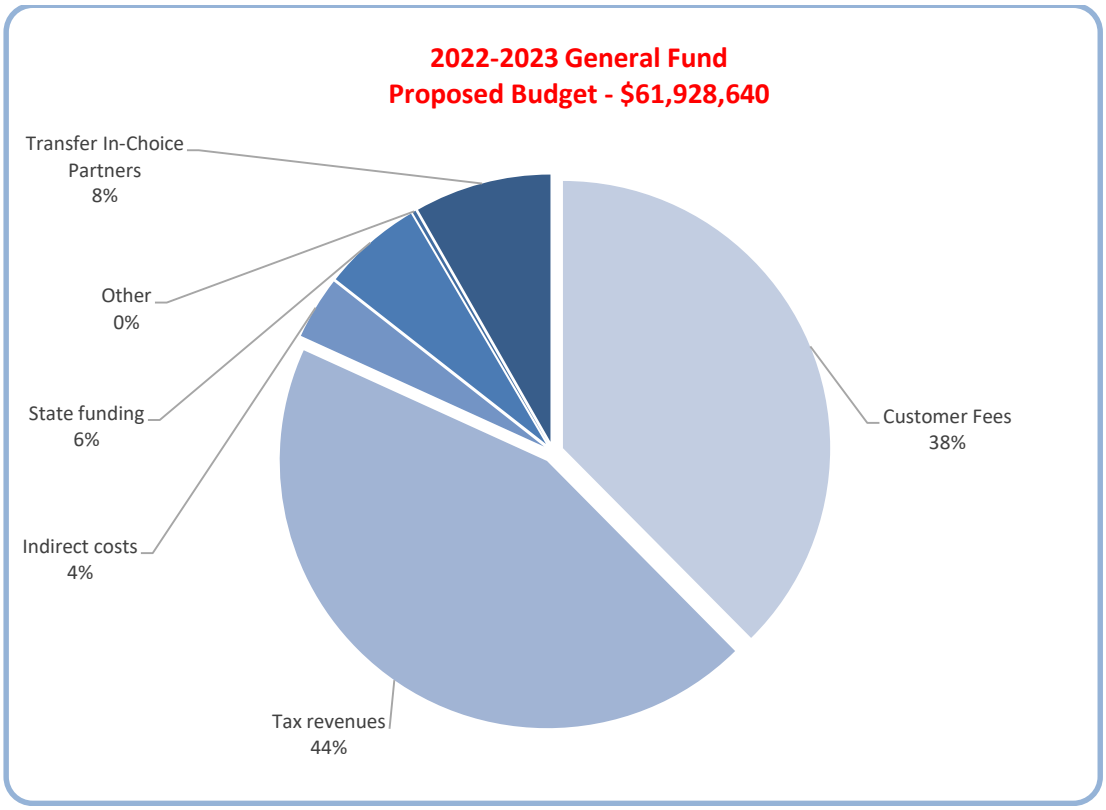
The Department estimates total General Operating Fund revenues of $61,928,640 for the 2022-2023 fiscal year. Customer fees are projected to be $23,275,722 or 37% of the estimated revenues. Tax revenues are projected to be $27,380,681 or 44% of the estimated revenues. The remaining 19% of the revenues are indirect costs at $2,348,825; state funding $3,698,000, transfer in from Choice Partners Fund of $5,104,412 and other revenues at $121,000.

The recommended budget includes an increase in revenues of 5% from the amended fiscal year 2021-2022 budget for the General Fund.

The following charts present the adopted revenue levels for fiscal year 2021-2022 and the proposed revenues for fiscal year 2022-2023.

Object Code	Adopted Budget 2021-2022	Amended Budget 2021-2022	Proposed Budget 2022-2023	Percent Change
Customer Fees	$ 22,145,627	$ 22,192,627	$ 23,275,722	4.9%
Tax revenues	26,528,250	26,098,250	27,380,681	5%
Indirect costs	2,790,440	2,790,440	2,348,825	-16%
State funding	3,620,000	3,620,000	3,698,000	2%
Other	50,000	121,000	121,000	0%
Transfer In-Choice Partners	4,384,412	4,364,271	5,104,412	17%
Total Revenues	$ 59,518,729	$ 59,186,588	$ 61,928,640	5%


2021-2022 General Fund
Adopted Revenue - $59,518,729
Transfer In-Choice Partners 7%
Other 0%
State funding 6%
Indirect costs 5%
Tax revenues 45%
Customer Fees 37%


2022-2023 General Fund
Proposed Budget - $61,928,640
Transfer In-Choice Partners 8%
Other 0%
State funding 6%
Indirect costs 4%
Tax revenues 44%
Customer Fees 38%

Local Revenues

Local revenues are projected to increase by 1%. Revenues from current year customer fees are expected to increase by 4.9% from an amended budget of $22,192,627 in fiscal year 2021-2022 to a projected $23,275,722 for fiscal year 2022-2023. 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 2022-2023. In addition, the Department anticipates a 5% increase change in tax revenues from $26,098,250 in fiscal year 2021-2022 to $27,380,681 in fiscal year 2022-2023 due to the increase in property values and the adopted tax rate. A 7.5% increase in values is projected based on the preliminary estimate from the Harris County Appraisal District. Also, a 99% collection was used in projecting revenues for fiscal year 2022-2023, and it is expected that this rate will be realized for the fiscal year.

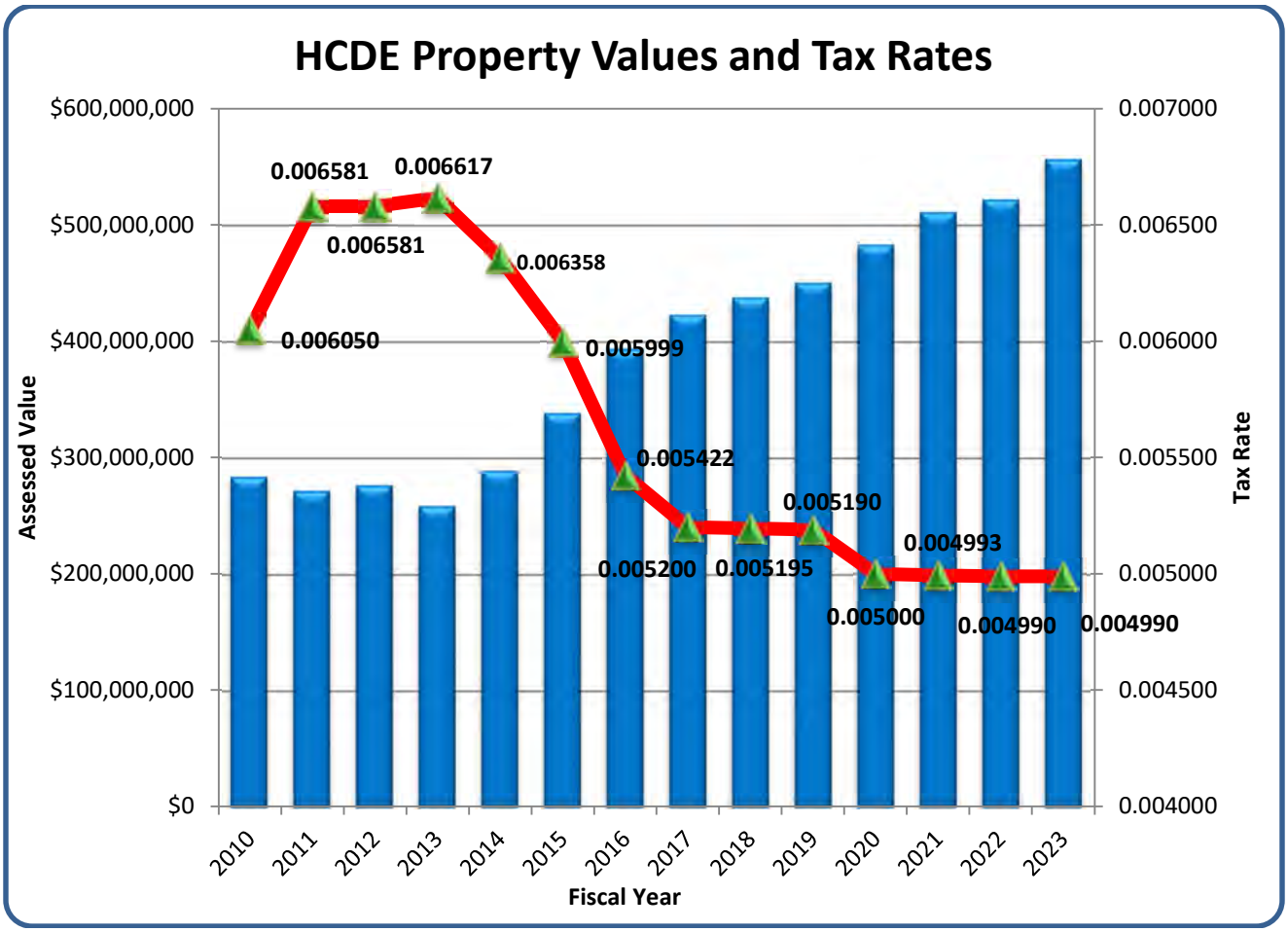
Tax Rate – Effective January 1st, 2020, the State Legislature approved SB3 that included change in terminology for tax rates and tax rate calculations. The new terminology is as follows: Effective Tax Rate – Now called "No-New-Revenue Tax Rate". Roll Back Tax Rate – Now called "Voter Approval Tax Rate".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

Based on the taxable value, the Department must project the level of taxation that will generate adequate funds to provide funds to meet Department obligations while keeping in mind the ability of local taxpayers to pay their taxes. The Harris County Tax Office will calculate the no-new-revenue tax rate ("NNRR"), formerly called the effective tax rate. The NNRR was projected at $.004955 for fiscal year 2022-2023. We expect the proposed tax rate will be below the voter approved rate (VAR) for fiscal year 2022-2023.

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 2021 certified valuations of net taxable value for the 2021-2022 fiscal year are $516,540,607,587 (based on HCAD report updated 4/28/2022. The 2022 Preliminary Estimate is **$568 Billion** (based on HCAD letter dated 4/28/22), which is an increase of $52,105,114,013 or 10.9%. For fiscal year 2021-2022 the appraised values were estimated at **$556 billion** considering a larger increase of new property added, which represents a **7.5%** increase. The adjacent chart illustrates the 10-year taxable value history of the Department. For fiscal year 2023-2024 to 2024-2025, the Department projects a 3% growth on appraised values due to the positive economic impact in the region and value growth. The Department is also proposing to increase the Over 65 & Disabled Exemption from $229,000 to $250,000 with an estimated impact of $101,646 at the current rate.

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



In the chart above, the tax rate has been reducing as the property values for the Harris County have increased. As the population in the Harris County has grown, new areas have been developed with new construction and new businesses.

Other Tax Revenues

The Department does not have any other local taxes or collections. Harris County Department of Education does not receive sales tax, franchise taxes or any other taxes. It does charge fees for services for various activities. The following are general fee charges by the various divisions.

Fees for services

School based therapy services are provided to school districts which contract with HCDE to provide occupational therapists. The rates based are based whether the district is within the county boundaries or outside of the boundaries. The fees range from $440 to $540 per day. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes. There is a 10% increase in fees compared to last year's fees.

Special school services are provided to school districts which contract with HCDE to provide services for students with behavioral and disability issues. The rates are based on whether the district is within the county boundaries or outside of the boundaries. The fees range from $6,250 (Fortis – In County) to $25,050 (AB Schools – Out of County) per year. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes. There was an increase between 3% and 5% on the In-county fees and 10% on the out-of-county fees compared to last year.

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

Center for Educator Success services are provided to school districts which contract with HCDE to provide digital training and course development. The rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from $850 to $2,000 depending on the scope of work. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes. The cost per district participation in the teacher institute is $25,000 per year. Certification and Training Services are provided to individuals seeking certification in the areas of teaching and principalship. The rates for the previous fiscal year ranged from $2,500 to $3,500 per individual per program, for FY23 the proposed rates will range between $2,000 to $3,500 per individual per program. There was a slight decrease in fees compared to last year.

Center for Safe and Secure Schools services are provided to school districts which contract with HCDE to provide facility audits. The rates are based on whether the district is within the county boundaries or outside of the boundaries. The fees range from $1,500 to $2,400 per school. There was a $300 increase in fees compared to last year's fees.

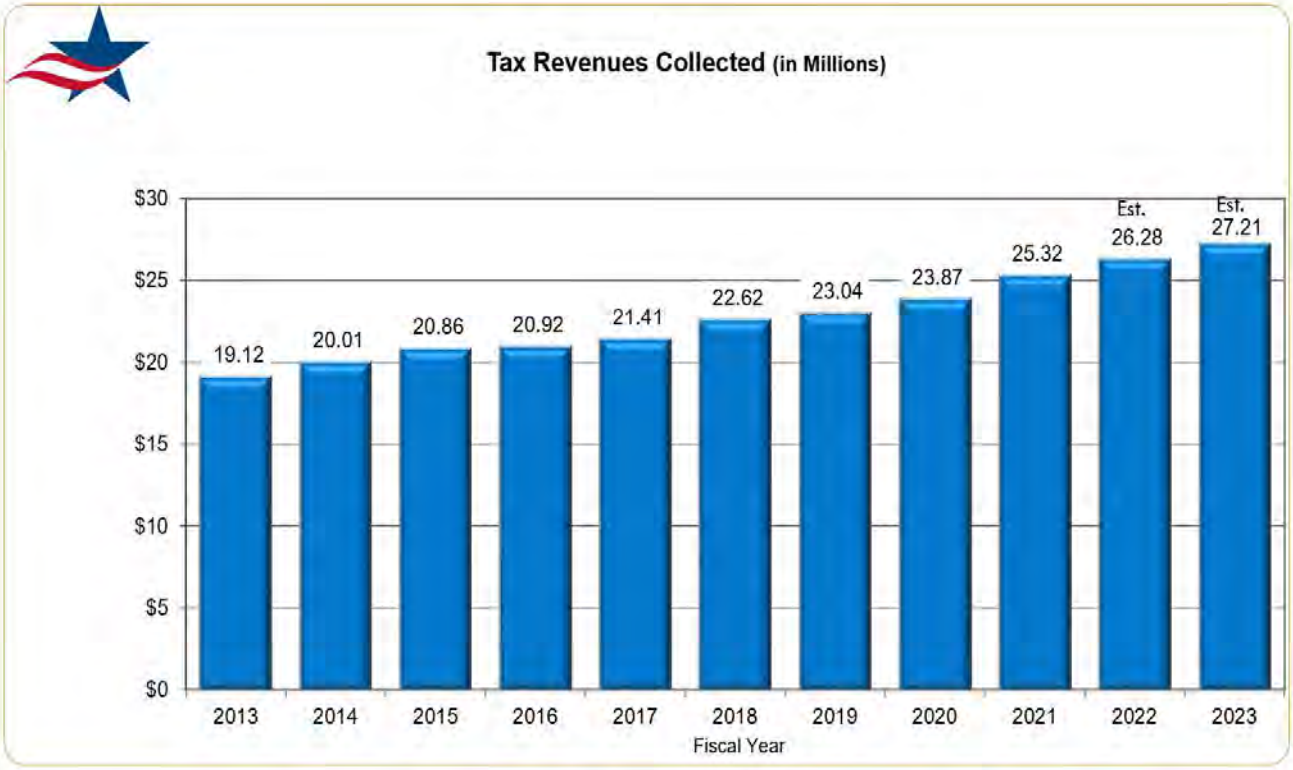
Enterprise Activity

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

Other Local Revenue Sources

The Department has other sources of revenue. For Fiscal Year 2022-2023 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 eleven years.



Other 2022-2023 HCDE Budget Highlights

Salary Increase –
The proposed budget continues the $15 an hour minimum compensation plan and a 2% for all employees for General Fund, Facilities and Enterprise employees. The budget includes a 13% equity adjustment for Principals and above to keep up with competition and recruitment. 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 $500,000 additional transfer from General Fund will be required for FY 23 to continue the $15 minimum compensation plan.

Other Payroll Highlights –
Additionally, included in the budget are 24.95 new positions which included 6.15 therapists for the School Based Therapy Division, and 7 FTE for Adult Education, 2 for AB East School, 6 for High Point East, 1.5 for Client Engagement, 1 Human Resources, 2 for Fortis Academy. All positions are either grant funded and-or revenue producing.

Workers Compensation Insurance –
The amount of $415,000 was budgeted for fiscal year 2022-2023. There are sufficient funds in the reserve account for uncertainties and to cover any runoff claims.

Transfers Out –
The transfers out decreased from $6,504,409 in fiscal year 2021-2022 to $4,864,887 in fiscal year 2022-2023 due to the Head Start transfer for $500,000, the CASE transfer for $550,787, the capital projects and equipment for $855,000, the Debt Service transfer for $2,959,100.

Transfers In –
Choice Partners Cooperative is an Enterprise Fund with excess funds transferred to the General Fund to support the mission of HCDE. The total transfer (revenue to General Fund) is projected at $5,104,412

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 2018-19	Actual 2019-20	Actual 2020-21	Amended 2021-22	Adopted 2022-23	Estimated 2023-24	Estimated 2024-25	Estimated 2025-26	Estimated 2026-27	Estimated 2027-28
Beginning Fund Balance	$42,583,959	45,676,310	$38,633,589	$83,222,067	$68,628,320	$21,938,348	$18,988,234	$18,201,743	$18,201,743	$18,093,570
Estimated Revenues	105,155,340	100,243,233	160,830,826	130,519,406	125,729,185	124,495,347	127,409,472	130,661,649	132,777,276	136,080,243
Appropriations (Exp.)	102,062,989	107,285,954	116,242,348	145,113,153	172,419,157	127,445,461	128,195,963	130,769,822	132,175,478	134,833,048
Difference	3,092,351	(7,042,721)	44,588,478	(14,593,747)	(46,689,972)	(2,950,114)	(786,491)	(108,173)	601,797	1,247,195
Projected Ending Fund Balance	**$45,676,310**	**$38,633,589**	**$83,222,067**	**$68,628,320**	**$21,938,348**	**$18,988,234**	**$18,201,743**	**$18,093,570**	**$18,803,541**	**$19,340,765**
Nonspendable Fund Balance	169,805	177,243	504,996	178,000	504,996	504,996	504,996	504,996	504,996	504,996
Restricted Fund Balance	10,600,127	2,939,650	51,751,156	2,500,000	14,239,592	2,939,650	2,939,650	2,939,650	-	-
Committed Fund Balance	2,014,976	2,014,976	2,014,976	2,014,976	1,914,976	1,914,976	1,914,976	1,914,976	1,914,976	1,914,976
Assigned Fund Balance	9,499,397	13,540,000	9,270,790	4,500,000	5,449,088	5,249,088	5,249,088	5,249,088	5,249,088	5,249,088
Unassigned Fund Balance	23,392,005	19,961,720	19,680,148	59,435,344	(170,304)	8,379,524	7,593,033	7,484,860	11,134,481	11,671,705
Cash Flow Required two months	**17,010,498**	**17,880,992**	**19,373,725**	**24,185,526**	**28,736,526**	**21,240,910**	**21,365,994**	**21,794,970**	**22,029,246**	**22,472,175**
Cash Flow Needed for one month:										
- For Special Revs Funds	2,040,766	2,930,382	2,569,467	3,290,074	3,355,876	3,422,993	3,491,453	3,561,282	3,561,282	3,632,508
- From General Fund	6,464,483	6,010,114	7,117,396	8,802,689	11,012,387	7,197,462	7,191,544	7,336,203	7,453,341	7,603,580
Cash Flow Calculations:										
Special Revenue Funds - Grants	24,489,190	35,164,587	30,833,599	39,480,890	40,270,508	41,075,918	41,897,436	42,735,385	42,735,385	43,590,093
1/12 of Total Grant is (one month)	2,040,766	2,930,382	2,569,467	3,290,074	3,355,876	3,422,993	3,491,453	3,561,282	3,561,282	3,632,508
All Funds - Appropriations	77,573,799	72,121,367	85,408,749	105,632,263	132,148,650	86,369,543	86,298,526	88,034,437	89,440,093	91,242,956
1/12 of General Fund for Cash Flow	6,464,483	6,010,114	7,117,396	8,802,689	11,012,387	7,197,462	7,191,544	7,336,203	7,453,341	7,603,580

Note: To reflect the actual events of the construction projects during fiscal year 2021-2022, the amended numbers were also adjusted to reflect expenditures over multiple years.

Going forward beyond fiscal year 2022-2023

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

The future financial situation of HCDE would be the result of the collective Department effort to become a major player in three areas: **(1) Therapy Services**: HCDE's objective is to become the best source of therapy services for the schools in Harris County by offering competitive rates and top of the line services; (**2) Special Schools**: HCDE provides excellent services in schools designed to provide education to students with special needs. HCDE looks forward to expanding its clientele to new schools in other areas of the Harris County, such is the case of the Fortis Academy; (**3) Choice Partners**: HCDE provides

benefit to school districts in Harris County and other clients by complying with the procurement requirements and vendors in all service areas. Out of every transaction, the vendors that supply Choice Partners members pay a commission as revenue for Choice. After Choice expenses are covered, the remaining excess is transferred to the General Fund to fund HCDE programs that benefit our community and students.

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

Acknowledgements

In fiscal year 2021-2022, the Business Office earned the Distinguished Budget Presentation Award for Budgeting from ASBO, and the Distinguished Budget Presentation Award from GFOA. This was the thirteenth 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 2022-2023. We thank the Budget Team that coordinated the wealth of information before you and we look forward to your input and feedback on our financial and operations plan.

Respectfully,

James Colbert, Jr.
County School Superintendent

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

DEPARTMENT OFFICIALS, STAFF & CONSULTANTS

COUNTY BOARD OF TRUSTEES

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

ADMINISTRATIVE OFFICIALS

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

CONSULTANTS & ADVISORS

Financial Advisor ..... US Capital, LLC.
Houston, Texas

Bond Counsel ..... Orrick, Herrington & Sutcliffe LLP
Houston, Texas

Certified Public Accountants ..... Whitley Penn, LLP
Houston, Texas

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

ASSISTANT SUPERINTENDENT FOR BUSINESS SERVICES' BIOGRAPHY

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

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

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

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

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

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

BOARD OF TRUSTEES BIOGRAPHIES

Richard Cantu
Position 3, At Large
Board 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
First 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.

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

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

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

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

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

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

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

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

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 as 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.

II-ORGANIZATIONAL SECTION

Harris County Department of Education

This page was intentionally left blank.

DEPARTMENT'S MISSION & GOALS

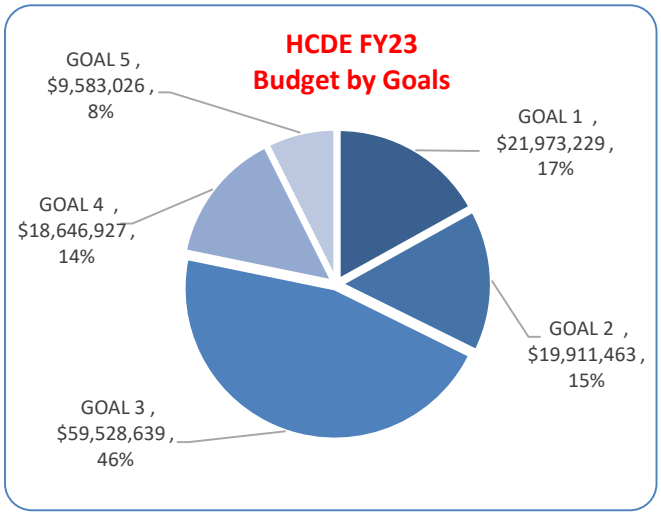
Harris County Department of Education ("HCDE"), a highly successful educational resource in the Houston Metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools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

HCDE Mission Statement

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

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

Goals



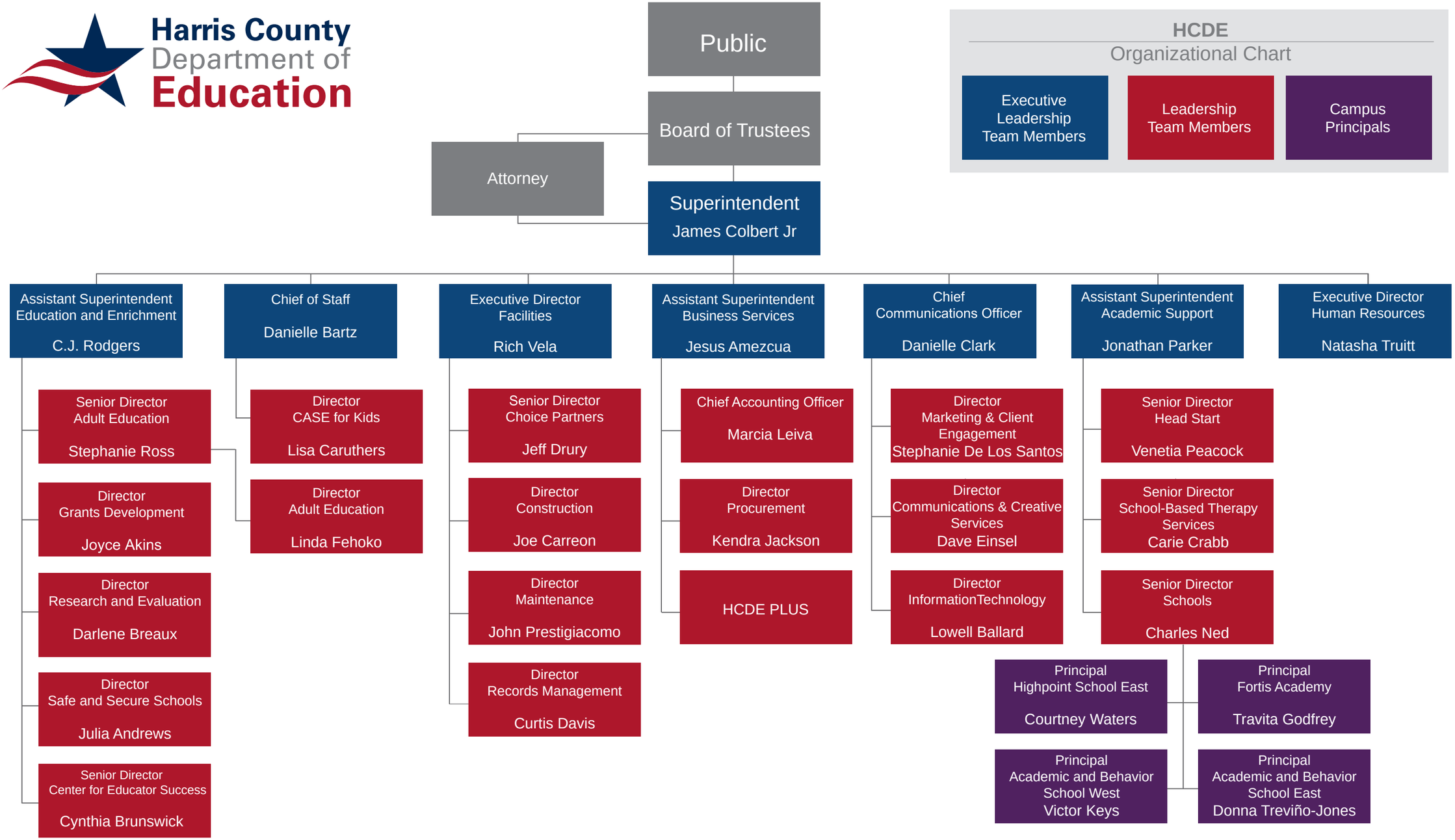
Harris County Department of Education will

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

Harris County Department of Education

HCDE
Organizational Chart

- Executive Leadership Team Members
- Leadership Team Members
- Campus Principals



Revised: 6-9-2022

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

ADMINISTRATIVE OFFICIALS

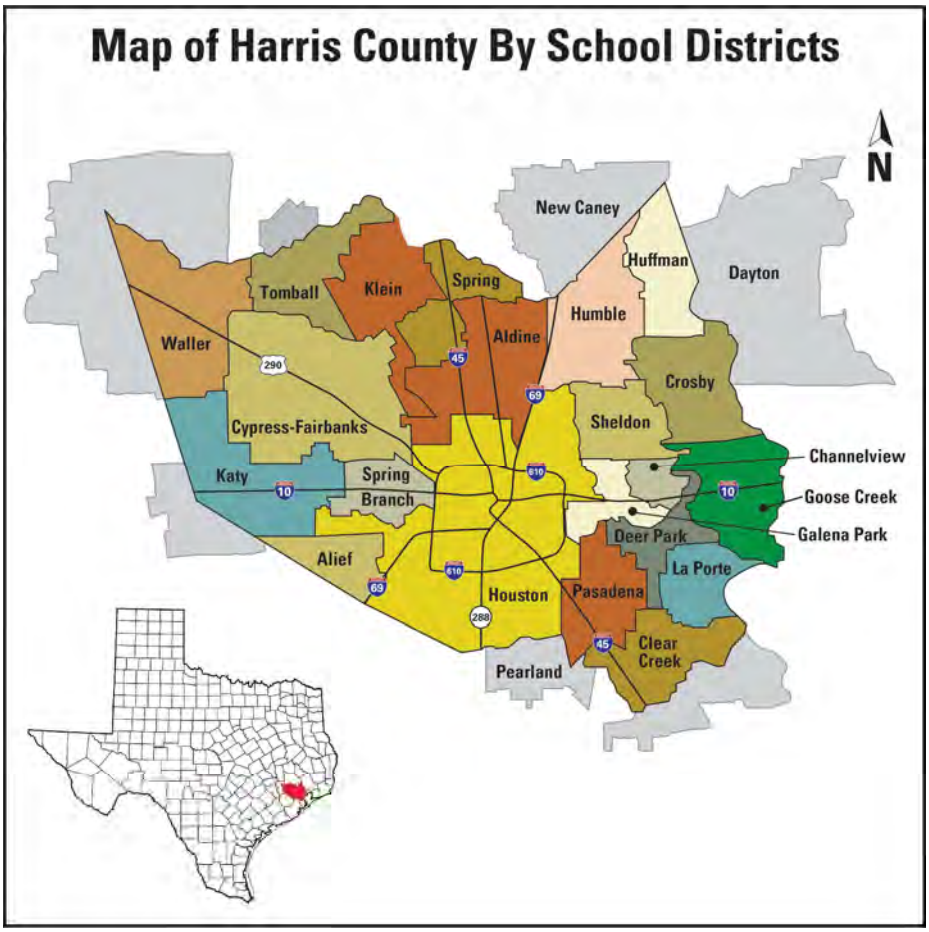
Name	Position
James Colbert, Jr.	Superintendent
Jesus Amezcua, PhD, CPA, RTSBA, CPFIM	Assistant Superintendent for Business Services
Jonathan Parker	Assistant Superintendent for Academic Support
CJ Rodgers, Ed.D.	Assistant Superintendent for Education & Enrichment
Danielle Clark	Chief Communications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

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

The PFC Board of Directors:

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

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



Harris County
<u>School Districts</u>

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:

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

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

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

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

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

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

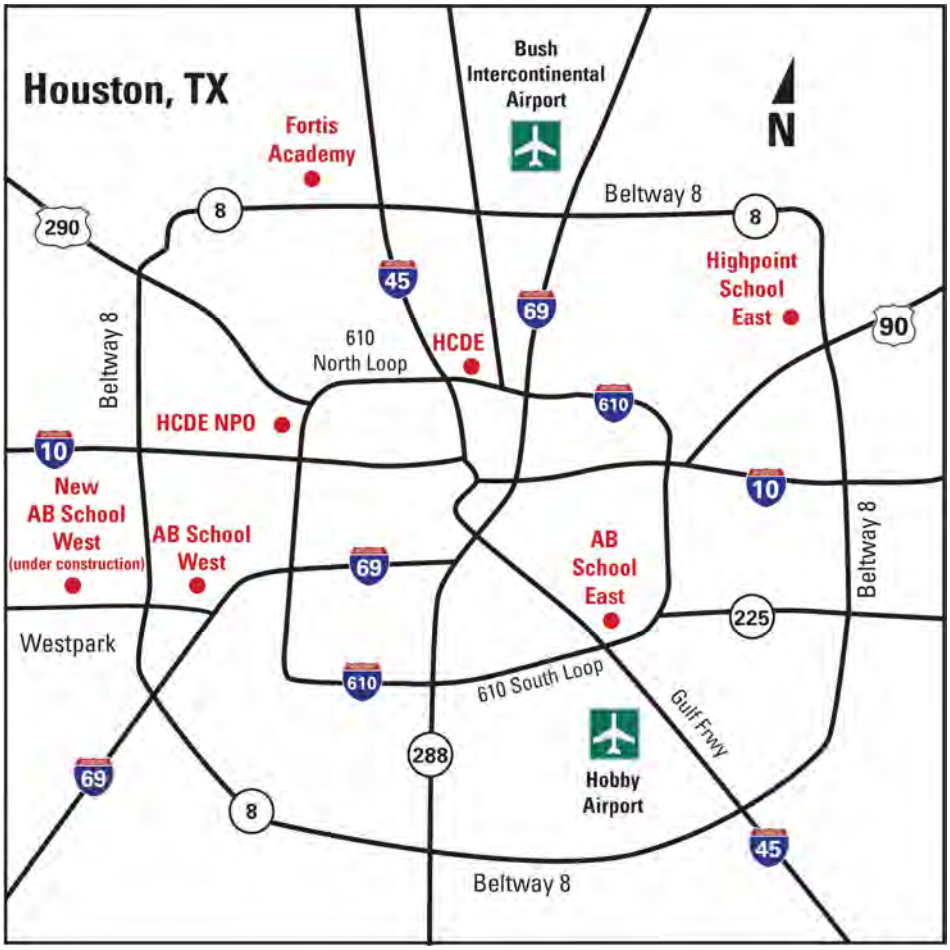
Records Management Cooperative assists Houston-area school and governmental agencies to achieve and maintain compliance with State of Texas Local Governmental Records Act of 1989.

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

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

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

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


Houston, TX
Bush Intercontinental Airport
N
Fortis Academy
Beltway 8
290
8
45
69
Highpoint School East
90
610 North Loop
HCDE
610
HCDE NPO
10
New AB School West (under construction)
AB School West
AB School East
225
Westpark
610 South Loop
Gulf Fwy
288
Hobby Airport

BUDGET ADMINISTRATION & FINANCIAL POLICIES

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

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

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

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

Texas Education Agency (TEA) Legal Requirements
TEA has developed additional requirements for school district budget preparation as follows:

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

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

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

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

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

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

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

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

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

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

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

Fiscal Policy & Objectives

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

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

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

As of August 31, 2022, HCDE will have a fund balance of approximately 2 months of operating costs. To achieve this goal, the Superintendent and the Assistant Superintendent for Business Services are instructed to implement the following financial plan:

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

Funds from Operations

Funds from operations should provide adequate funds to support its:

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

Revenue

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

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

General Operating Fund Expenditures

General Fund expenditures shall maintain the following priorities of obligation:

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

Long Term Financing

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

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

Short Term Financing

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

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

Reporting –Department and Public Facilities Corporation (PFC)
HCDE will prepare reports of financial operations as follows:

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

Investments

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ad-Valorem Taxes

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

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

Purchasing & Acquisition

Purchasing Authority
The Board delegates to the Superintendent or designee the authority to determine the method of purchasing, in accordance with HCDE Board policy CH (LEGAL), and to make budgeted purchases. However, any single budgeted purchase of good or services that costs or aggregates to a cost of $50,000 or more shall require procurement. In accordance with CH LEGAL, there are 7 methods of procuring goods and services:

(1) competitive bidding for services other than construction services;
(2) competitive sealed proposals for services other than construction services;
(3) a request for proposals, for services other than construction services;
(4) an interlocal contract;
(5) a method provided by Chapter 2269, Government Code, for construction services;
(6) the reverse auction procedure as defined by Section 2155.062(d), Government Code; or
(7) the formation of a political subdivision corporation under Section 304.001, Local Government Code.

In addition, contracts amounting to more than $75,000 must be approved by the Board according to HCDE Board policy CH (LOCAL). Additionally, all purchases of political services, including, without limitation, lobbying services, shall require Board approval. The Board is informed of purchases that aggregate to $50,000 or greater from a single vendor in the absence of prior Board approval.

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

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

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

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

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

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

Conflict of Interest rules
HCDE has developed conflict of interest rules for all its employees in the past. Effective with new federal EDGAR rules under 2 CFR Section 200 and Chapter 176 of the Texas Local Government Code, conflict of interests' guidelines are in effect which impact employees who plan, recommend, select, and implement grants and contracts.

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

EDGAR Conflict of Interest Requirements

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

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

State of Texas Conflict of Interest requirements

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

Personnel

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

New positions created after approval of the budget shall be approved by the Board at public meeting before the positions can be advertised, offered, or funded. For fiscal year 2022-2023, there are 24.95 new positions added to the budget that are budget neutral.

Annual Operating Budget

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

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

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

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

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

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

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

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

Budget Amendments / Transfers

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

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

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

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

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

Assets having a value of $1,000 or more, but less than $5,000-unit cost should use object codes 6393 (new purchase). Sensitive items regardless of the unit cost, should use the account 63990006. Items, such as desks, file cabinets, etc., under $1,000 should be charged to general supply object code 6399. For software purchases and purchase of computer software including site license, application, and anything associated with software the code 6497 is used.

The funds utilized for capital expenditures include the following:

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

One Time Expenditures and Capital Expenditures

For FY23, planned one-time expenditures from the General Fund balance $1,294,586 are as follows:

Debt Service Transfer for future payments- CIP Plan	$189,586
IT servers and Equipment	355,000
Education Foundation teacher program and grant program	600,000
Retirement benefit	150,000
Total fund balance capital expenditure appropriations	$1,294,586

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 Pentamation 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.
For HCDE is important to clarify that Department refers to the business unit as a whole and for HCDE the Department is subdivided in "Divisions", as refered throughout the document.

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:

	Operating Budget	Audited Financial Statements
Governmental Funds		
General Fund	Modified Accrual	Modified Accrual
Special Revenue Fund	Modified Accrual	Modified Accrual
Debt Service Funds	Modified Accrual	Modified Accrual
Capital project Fund	Modified Accrual	Modified Accrual
Proprietary Funds		
Internal Service Funds	Accrual	Accrual
Enterprise Funds	Accrual	Accrual
Fiduciary Funds		
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 issued $27,715,000 in lease revenue bonds and $13,865,000 in maintenance notes 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 used to account for the 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	
100 - GENERAL FUND	**400 - LOCAL GRANTS - CONT.**
199-GENERAL FUND	475-EARLY HEAD START IN-KIND
200 - FEDERAL GRANTS	479-HEADSTART INKIND
205-HEAD START	479-LOC HEAD START IN-KIND
206-HEAD START TRAINING	491-STOP SCHL VIOLENCE-INKIND
207-HEAD START DISASTER ASSIS	495-HOGG GRANT - MENTAL HEALT
208-EDUCATORS & FAMILIES ENGL	496-LOC-HOGG FOUNDATION-YR 2
209-HS - COOLWOOD CONSTRUCTIO	496-LOC-HOGG FOUNDATION-YR 3
210-STOP SCHOOL VIOLENCE GRNT	497-STAR REIMAGINED
213-TECQ/ AUDUBON	498-LOC-OTHER LOCAL GRANTS
214-EARLY HEADSTART START-UP	**500 - DEBT SERVICE**
215-EARLY HEADSTART OPERATION	599-DEBT SERVICE ADMIN
216-EARLY HEADSTART T&TA	**600 - CAPITAL PROJECT FUNDS**
218-HS - COOLWOOD LAND ACQUI	693-DISASTER RELIEF FUND
221-DIST. LEARNING CAP. BUILD	694-CAPITAL PROJECTS - PFC
222-CDBG AEL GRANT	695-CAPITAL PROJ LOCAL FUNDS
223-FED-ADULT ED TANF	696-LA PORTE HS CONSTRUCTION
230-FED ADULT ED REGULAR	697-CAPITAL PROJECT FUND
230-FEDERAL ADULT ED REGULAR	698-PFC REFUNDING BONDS
234-FED-ADULT ED-EL/CIVICS	699-PUBLIC FACILITIES CORP
265-21ST CENTURY - CYCLE 11	**700 - PROPRIETARY FUNDS**
267-FED 21ST CENTURY CYC 9	711-CHOICE PARTNERS
268-FED 21ST CENTURY CYCLE 10	753-ISF-WORKERS COMPENSATION
286-TX COUNCIL DEV DISABILITY	799-ISF-FACILITIES
288-FED-AFTER SCHOOL PTNRSHIP	**800 - FIDUCIARY - TRUST/CUSTODIAL FUNDS**
400 - LOCAL GRANTS	811-HIGHPOINT EAST ACTIVITY
427-DISASTER RECOVERY	814-HIGHPOINT NORTH ACTIVITY
437-HS - DISASTER RELIEF COVI	815-COURTESY COMMITTEE
451-DCF - EPP GRANT	829-BLAIR ENDOWMENT FUND
463-LOC-HOUSTON ENDOWMNET	**900 - ACCOUNT GROUPS**
464-JAMS GRANT YEAR 1	901-GENERAL CAPITAL ASSETS
467-LOC-CITY OF HOUSTON	902-PFC CAPITAL ASSETS
468-COUNTY CONNECTION PROGRAM	903-LONG TERM DEBT
474-JAMS IN-KIND YEAR 1	904-LONG TERM DEBT PFC

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

The modified accrual basis of accounting is used for the Governmental Fund Types and Permanent Funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual,

i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt, which is recognized when due and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

1. **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 new 2020 lease revenue bonds were rated Aa1, and the 2020 maintenance notes were rates Aaa.

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 pro-viding 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. Senior Accountant of Operations
    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 subsequent to superintendent and HCDE Budget Committee review	Department
Sr. Accountant of Operations	✓ Provides requested forecasts and analyses to Assistant Superintendent for Business, HCDE Budget Committee, and Superintendent ✓ Compiles division budgets into proposed Department budget ✓ Communicates any revisions to appropriate divisions ✓ Develops and communicates budget calendar ✓ Develops division revenue estimates ✓ Develops fund balance estimates ✓ Updates proposed budget drafts subsequent to superintendent and HCDE Budget Committee review	Department
Assistant Superintendents	✓ 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 Superintend 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 include all funds: General Fund, Facilities Fund (internal service fund), grants (special revenue funds, and Choice Fund, (enterprise fund) and other worker's comp. fund (internal service fund).

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2022-23 Budget Planning Calendar

	Date	Activity	Location	Participants
Budget Planning		Budget Planning with Budget Analyst & Accounting Staff		
		Strategic Planning Process Begins		Divisions
	Wednesday, December 8, 2021	Cost of Service level to ISD	N/A	
	Wednesday, December 8, 2021	Cost of Services Report due	1:00 PM	Superintendent
	Wednesday, December 8, 2021	Board Meeting, 1 PM Approval of proposed calendar for FY 2022-23 Budget Year	1:00 PM Board Room	Board
	January 17 - 21, 2022	1st Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Friday, January 21, 2022	Accountability Steering Committee - 9:00 am	TEAMS	Budget Managers
	Friday, February 25, 2022	Budget Information & Instructions Budget Planning Book on the HCDE portal	N/A	Business Services
Needs Assessment and Budget Development	Friday, March 4, 2022	Budget Planning / Preparation Training (Superintendent Initiatives)	9 AM 501-502	Budget Managers Only
	Monday, March 7, 2022	Budget Entry Training	9 AM 500	Business Services - Budget Entry
	Tuesday, March 8, 2022	Budget Entry Training	9 AM 500	Business Services - Budget Entry
	Wednesday, March 9, 2022	Fee Setting Review for FY23	TEAMS 9 AM	Revenue Divisions
	Friday, March 11, 2022	Needs Assessment to be Conducted	N/A	Divisions
	March 14 - 18, 2022	***Spring Break***		***Department Closed***
	March 28 to 31, 2022	2nd Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Thursday, March 31, 2022	DUE: Risk Assessment - Mid-Year Evaluation	Business Office	Budget Managers
	Monday, April 11, 2022	Proposed Budgets to Budget Analyst & SWOT Analysis & Packets Due	N/A	Budget Managers
Budget Analysis and Superintendent Review	Friday, April 1, 2022	Final FY22-23 Accountability Objectives to be sent to Research & Evaluation	N/A	Budget Managers
	Friday, April 22, 2022	HCDE Goals & Strategic Plan Integration - Executive Team Leaders (ELT) - Annual Review	N/A	ELT Members
	Friday, May 6, 2022	Budget Committee Planning Workbook to Budget Committee		Budget Analyst
	Monday, May 9, 2022	Budget Committee Planning Meeting	9 AM 501-502	HCDE Budget Committee
	May 9 - 20, 2022	Division Budget Presentations	9 AM 501-502	HCDE Budget Committee
	Wednesday, June 15, 2022	Supt. Budget Review Session: Draft 1 Proposed Budget	400 A	Superintendent Business & Assistant Superintendents
Board Workshops (Tentative)	Wednesday, June 15, 2022	Final Accountability Objectives Presented to the Board	Board Room	Superintendent Business Services
	Tuesday, June 21, 2022	Supt. Budget Review Session: Proposed Budget	400 A	Superintendent Business Services
	Thursday, June 30, 2022	BOARD Workshop Work Session #1	9 AM 501	Board Budget Committee
	Friday, July 1, 2022	Post Budget Notice in the Houston Chronicle and Post Budget on the web	N/A	Business Services
	Wednesday, July 6, 2022	Agenda Items Due	N/A	Business Services
	June 21 - 25, 2022	3rd Qtr. Budget Review Meetings	TEAMS	Budget Managers
	Wednesday, July 20, 2022	BOARD WORKSHOP Budget Work Session #2	11 AM 501	Board Budget Committee Superintendent, Bus. Services
Budget Approval (Tentative)	Wednesday, July 20, 2022	(1) BOARD Budget Committee Session # 3 Present Finalized Budget and Make Recommendation (2) Public Hearing on the Budget, 12:00 PM (3) Board Meeting, 1:00 PM and BUDGET APPROVAL	Board Room	Board Budget Committee, Superintendent Business Services Board Board
	Friday, August 26, 2022	Risk Assessment Year-End Evaluation	N/A	Divisions
	Thursday, September 1, 2022	FY23 Budget is effective		
	Friday, September 16, 2022	Accountability Meeting Year End Reports		Budget Managers
	Friday, October 21, 2022	Board Presentation of Risk Assessment Document	Board Room	Board
	October 25 - 29, 2022	4th Qtr. Budget Review Meetings	TEAMS	Budget Managers

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

HARRIS COUNTY DEPARTMENT OF EDUCATION

Tax Calendar 2022

Date	Activity
Wednesday, July 20, 2022	Board Approves HCTO to calculate No-New-Revenue and Voter Approval Tax Rates
Friday, July 22, 2022	Certification of anticipated collection rate by collector (Letter)
Thursday, August 4, 2022	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 17, 2022	Presentation to the Board on No-New-Revenue and Voter Approval Tax Rates
Thursday, August 25, 2022	Estimated date to receive the Certification of Appraisal Values (HCAD)
Wednesday, August 17, 2022	**Meeting of Governing Body to discuss tax rate**; 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 17, 2022	Certification of anticipated debt collections rate for the tax year 2021, certification of the excess debt collection rate
Wednesday, September 7, 2022	**Notice of Public Hearing on Tax Increase** 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.
Thursday, September 8, 2022	72 hour meeting notice
Wednesday, September 21, 2022	**Public Hearing**
Wednesday, September 21, 2022	**Meeting of Governing Body to Adopt Tax Rate** As proposed tax rate did not exceed the Voter Approval or the No-New-Revenue Tax Rate (whichever is lower), record vote taken.

BUDGET DEVELOPMENT PROCESS

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

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

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

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

PLANNING PHASE

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

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

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

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

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

With the Budget Development Process, divisions are allowed time to integrate the Department goals into their specific budget requests. During division budget hearings the Business Services Division will review revenue projections and refined budget requests to develop a preliminary Department budget. As a result of this collaborated process, the Business Services Division was able to present a preview of the proposed 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 14th 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 49% of local revenue, customer fees that are estimated at about 41%, and other local revenues about 10%, including transfers-in from Choice Partners. HCDE does not receive sales tax, franchise taxes or any other taxes. It does charge fees for services rendered by some of its divisions. More detailed explanations will be provided in the Financial Section.
- **State Revenues** traditionally consists of monies received because of state funding. The tool that plays a major part in the estimation of this type of resources is the state provided "Summary of Finances" which considers several components.
- **Federal Revenues** involve a variety of amounts and sources. These sources generally are federally distributed funds, which can flow through the Department, Region Education Centers, Texas Education Agency, or directly from the federal source. Methods of allocations can vary from payment of indirect costs to applications for specific grants.

Expenditure Projections

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

- Payroll Costs (6100) are the costs of employee salaries and benefits. These costs make up 60% or more of annual operating expenditures and should be based primarily upon FTE projections. When appropriating this area, it is important that the division director conduct a full analysis of the personnel situation as well as submit recommendations addressing the findings. The "Position Listing" form is the management tool that can assist to address this issue. Therefore, this form needs to be completed and submitted to the Business Services Division by the Budget Request deadline.
- Professional and Contracted Services (6200), Supplies and Materials (6300) and Other Operating Costs (6400) are typically variable and miscellaneous expenditures. The completion of expenditure estimates for these costs should be directly related to service levels.
- Capital Outlay Costs (6600) includes items that are inventoried and become part of the Department's fixed assets group such as furniture, audio-visual equipment, computer equipment, and other equipment. These costs 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 was held on March 4th with Division managers and two budget entry training on March 7th and March 8th, 2022. The budget deadline set for divisions was April 11th, 2022, and the Business Services Division compiled the budget requests. During the month of May, various budget meetings were scheduled with the Superintendent, the Executive Team and Division Directors.

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

Budget workshop will be held on June 28th and July 20th to review the preliminary budget estimates. The citizens of Harris County and Department employees are invited to attend the budget workshops. On July 20th, the Board of Trustees vote to approve the final budget to be implemented on September 1st, 2022.

EVALUATION PHASE

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

In the educational context, budgeting is a valuable tool in both planning and evaluation processes. Budgeting provides a vehicle for translating educational goals and programs into financial resource plans. Thus, operational planning (to attain divisional goals) should determine budgetary allocations. This link between operations and financial planning is critical to effective budgeting. In addition, such a budgeting practice may enhance the evaluation of budgetary and educational performance since resource allocations are closely associated with instructional plans.

III-FINANCIAL SECTION

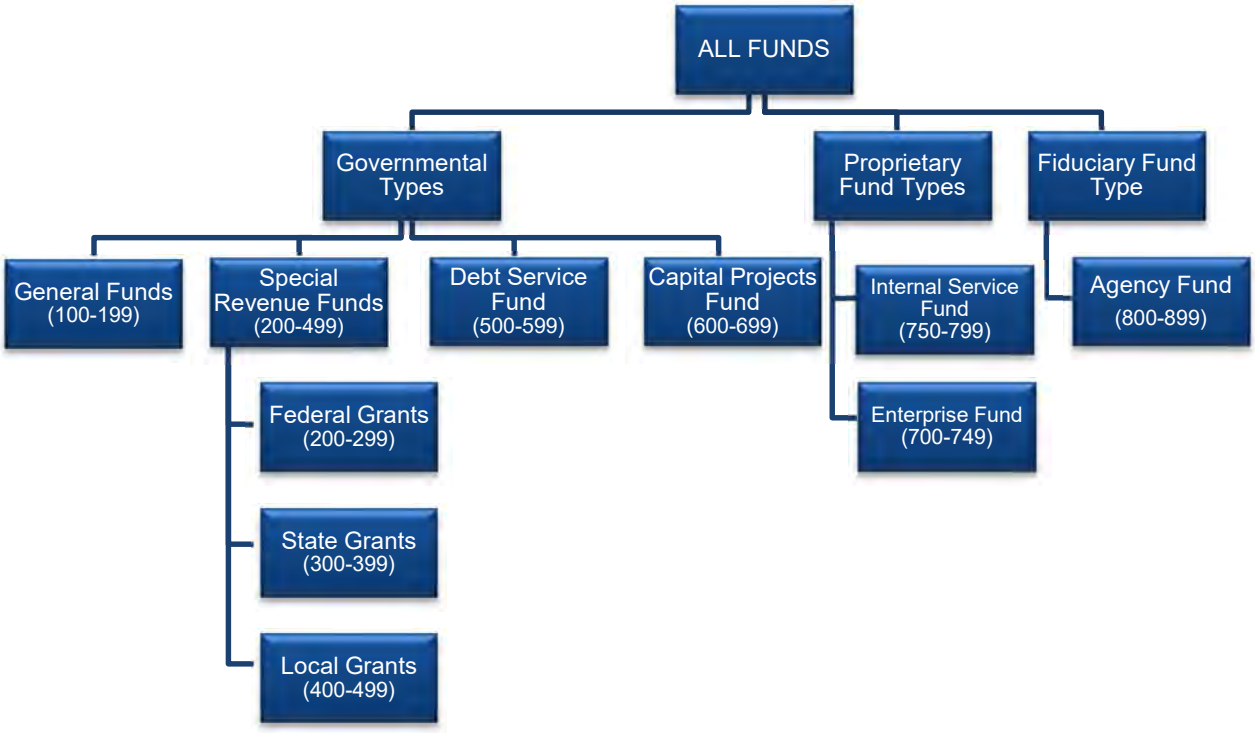
Harris County Department of Education

This page was intentionally left blank.

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.

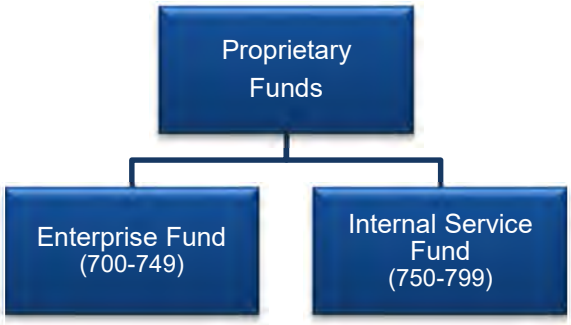
These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

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:

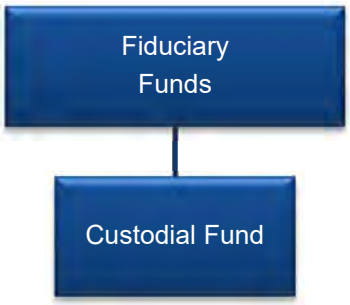


The Enterprise Fund is a Proprietary Fund comprised of the Choice Partners Cooperatives. Choice Partners Cooperatives offers quality, legal procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities with legal, competitively bid contracts.

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.



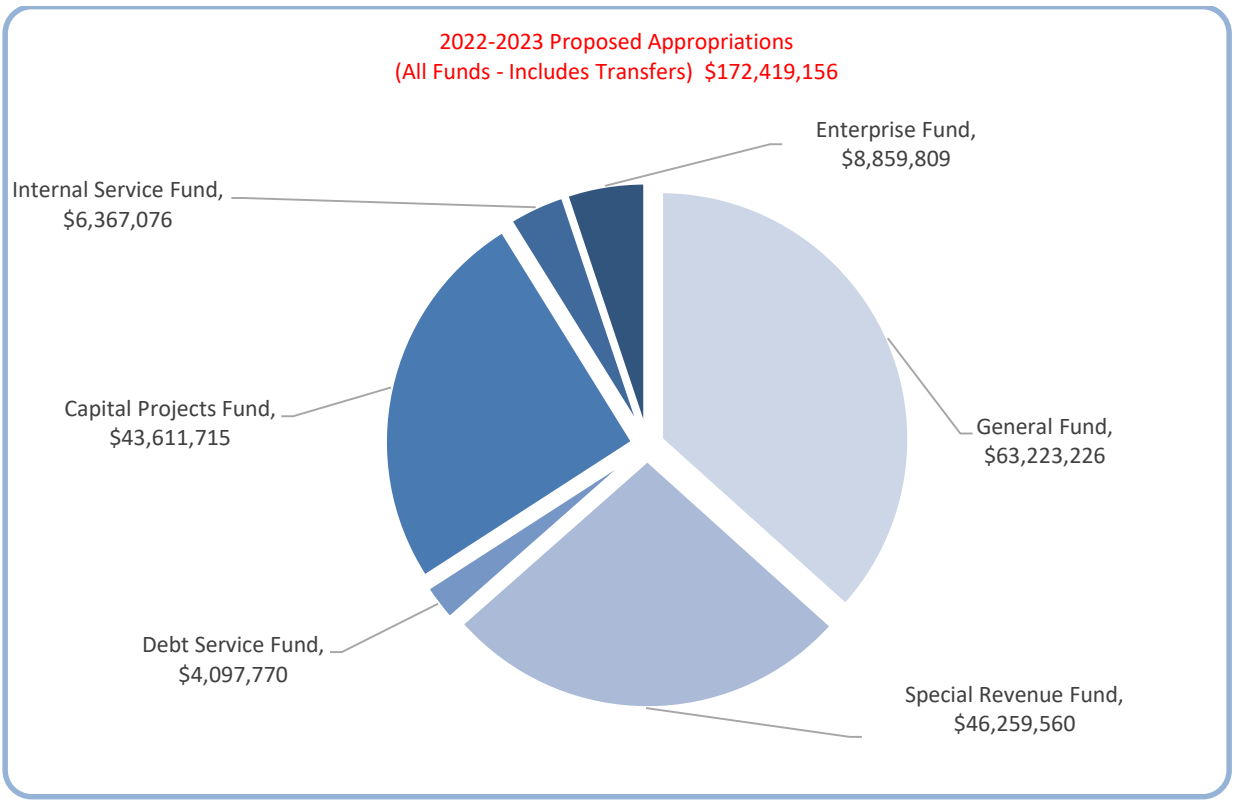
Examples of these funds are endowments received from individuals and / or organizations for specific purposes for which the principal and interest earned or revenue may be used. There are two small funds for students' activities from the Highpoint Schools East, one endowment fund for scholarships and 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).

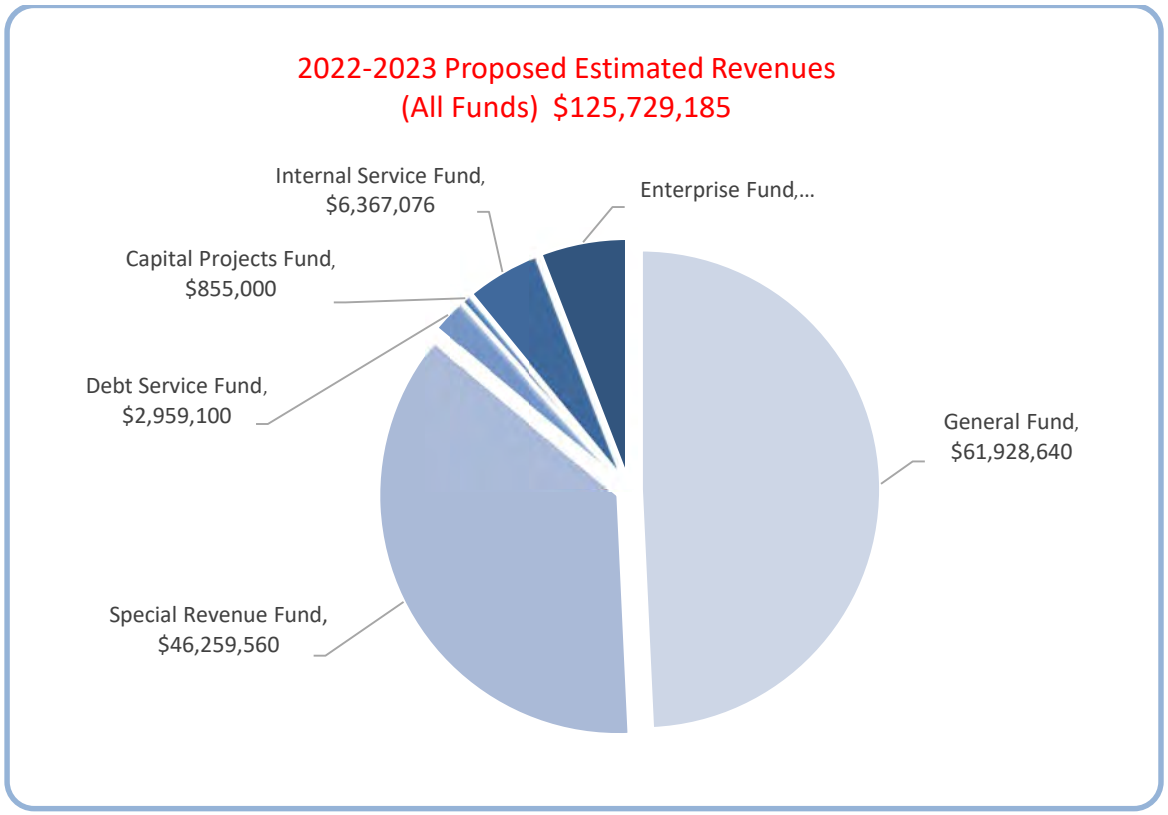
GOVERNMENTAL & PROPRIETARY FUNDS - SUMMARY

	Governmental				Proprietary		
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	Total
Estimated Revenues	$ 61,928,640	$ 46,259,560	$ 2,959,100	$ 855,000	$ 6,367,076	$ 7,359,809	$ 125,729,185
Appropriations	$ 58,358,339	$ 46,259,560	$ 4,097,770	$ 43,611,715	$ 6,367,076	$ 3,755,397	$ 162,449,857
Transfers Out	$ 4,864,887	$ -	$ -	$ -	$ -	$ 5,104,412	$ 9,969,299
Total Appropriations and Other Uses	$63,223,226	$46,259,560	$4,097,770	$43,611,715	$6,367,076	$8,859,809	$172,419,156
Appropriations from Fund Balance:	($1,294,586)	$0	($1,138,670)	($42,756,715)	$0	($1,500,000)	($46,689,971)
Projected Fund Balance Beg.	$21,381,668	$0	$1,338,670	$43,021,000	$1,386,982	$1,500,000	$68,628,320
Projected Fund Balance End.	$ 20,087,082	$ -	$ 200,000	$ 264,285	$ 1,386,982	$ -	$ 21,938,349

The following pie chart presents the budgeted appropriations for the Fiscal Year 2022-2023 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 $1,294,586 which includes one-time costs associated with:

Debt Service Transfer for future payments- CIP Plan	$189,596
IT servers and Equipment	355,000
Education Foundation teacher program and grant program	600,000
Retirement benefit	150,000
Total fund balance capital expenditure appropriations	$1,294,586

GENERAL FUND

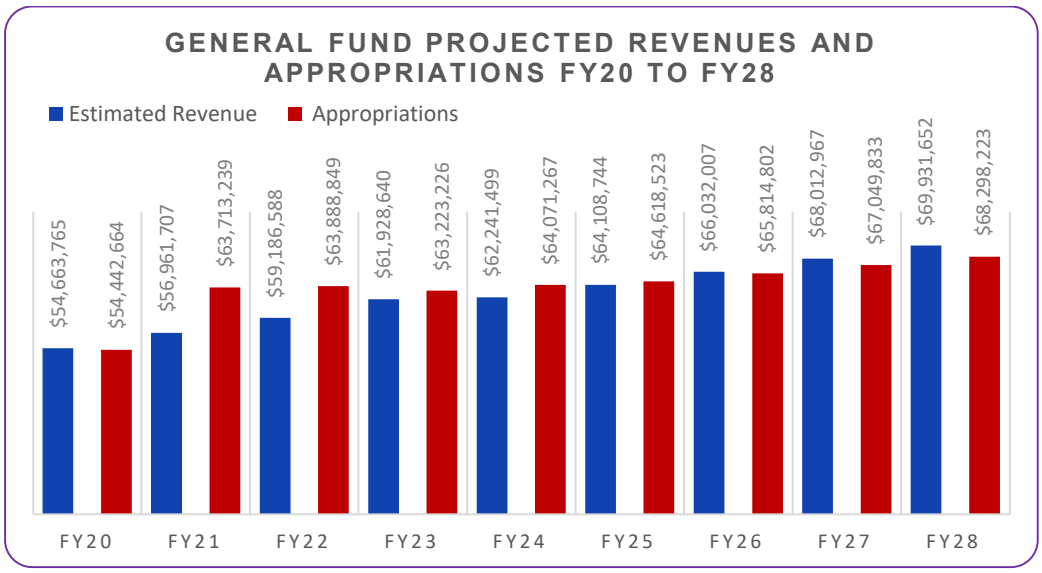
The General Fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The General 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
FY23 General Fund Proposed Budget Overview

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Proposed	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Beginning Fund Balance	$28,122,494	$29,412,173	$32,614,360	$32,835,461	$26,083,929	$21,381,668	$20,087,082	$18,257,314	$17,747,535	$17,964,740	$18,927,874
Estimated Revenue	51,262,202	56,240,706	54,663,765	56,961,707	59,186,588	61,928,640	62,241,499	64,108,744	66,032,007	68,012,967	69,931,652
Appropriations	44,202,144	47,209,422	48,169,777	49,765,045	57,384,440	58,358,339	59,525,506	60,091,776	61,293,611	62,519,483	63,769,873
Total Other Uses	(5,770,379)	(5,829,098)	(6,272,887)	(13,948,194)	(6,504,409)	(4,864,887)	(4,545,762)	(4,526,748)	(4,521,191)	(4,530,350)	(4,528,350)
Net Change in Fund Balance	1,289,679	3,202,186	221,101	(6,751,532)	(4,702,261)	(1,294,586)	(1,829,768)	(509,779)	217,205	963,134	1,633,429
Ending Fund Balance	$29,412,173	$32,614,360	$32,835,461	$26,083,929	$21,381,668	$20,087,082	$18,257,314	$17,747,535	$17,964,740	$18,927,874	$20,561,303



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

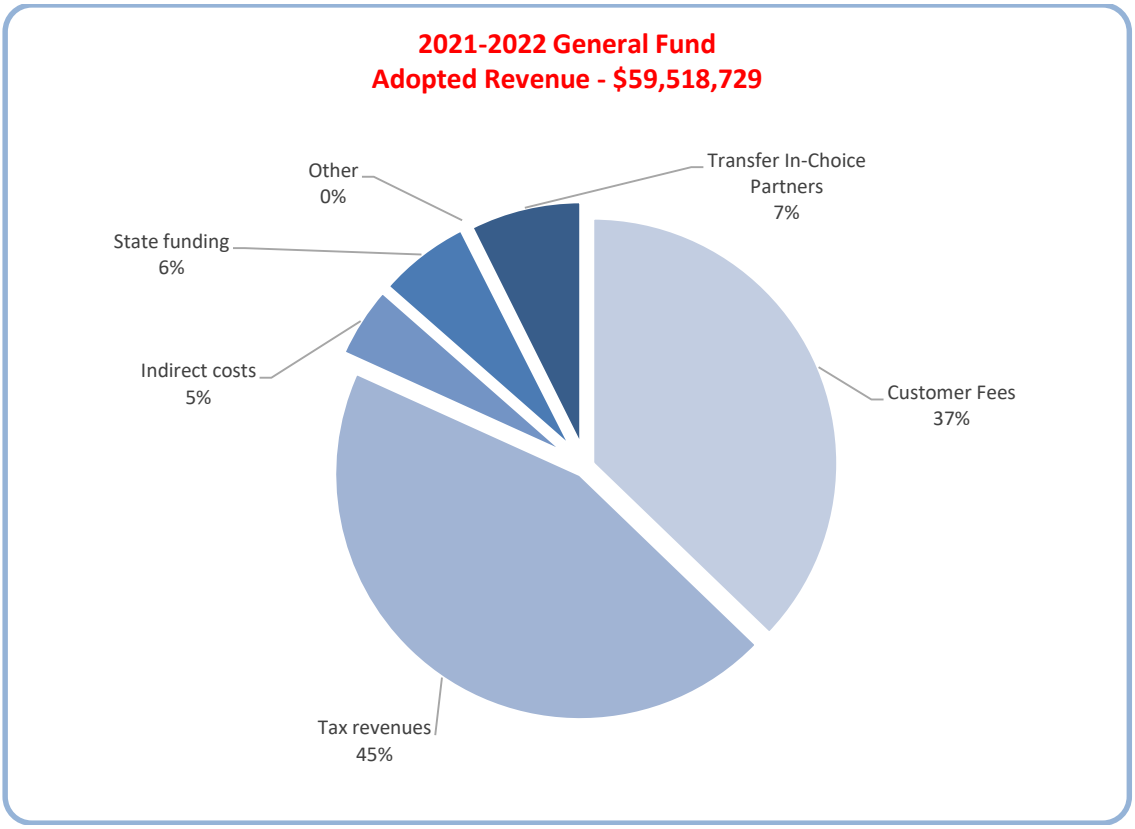
General Fund
Budget to Budget Comparison

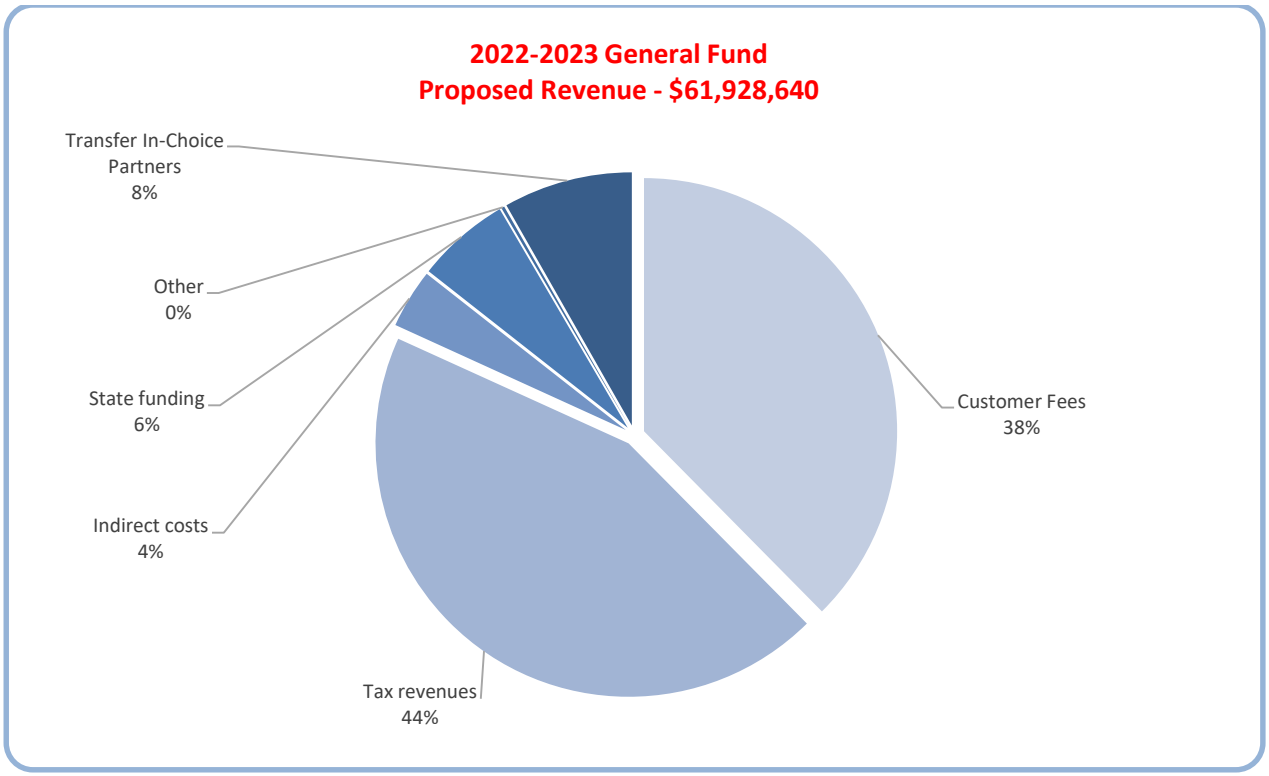
	Adopted Budget 2021-2022	Amended Budget 2021-2022	Proposed Budget 2022-2023	Percent Change
Beg. Fund Balance	**$ 26,083,929**	$26,083,929	$21,381,668	
Estimated Revenues	59,188,729	59,186,588	61,928,640	5%
Appropriations	56,940,944	57,384,440	58,358,339	2%
Transfers Out	6,434,088	6,504,409	4,864,887	-25%
Total Appropriations	$ 63,375,032	$63,888,849	$63,223,226	-1.04%
Excess/(Deficiency) of Revenues Over/(Under) Appropriations	(4,186,303)	(4,702,261)	(1,294,586)	
Ending Fund Balance	**21,897,626**	**21,381,668**	**20,087,082**	
Fund Balance categories per GASB 54				
Non-Spendable Fund Balance	266,062	266,062	125,000	
Restricted Fund Balance	-	-	-	
Committed Fund Balance	2,014,976	2,014,976	2,000,000	
Assigned Fund Balance	2,584,487	2,068,529	1,939,384	
Unassigned Fund Balance	17,032,101	17,032,101	16,022,698	
Ending Fund Balance	$ 21,897,626	$21,381,668	$20,087,082	

Harris County Department of Education
FY23 General Fund Proposed Budget Overview
Estimated Revenues
(In Flows)

Object Code	Adopted Budget 2021-2022	Amended Budget 2021-2022	Proposed Budget 2022-2023	Percent Change
Customer Fees	$ 22,145,627	$22,192,627	$23,275,722	4.9%
Tax revenues	26,528,250	26,098,250	27,380,681	5%
Indirect costs	2,790,440	2,790,440	2,348,825	-16%
State funding	3,620,000	3,620,000	3,698,000	2%
Other	50,000	121,000	121,000	0%
Transfer In-Choice Partners	4,384,412	4,364,271	5,104,412	17%
Total Revenues	$ 59,518,729	$59,186,588	$61,928,640	5%

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.

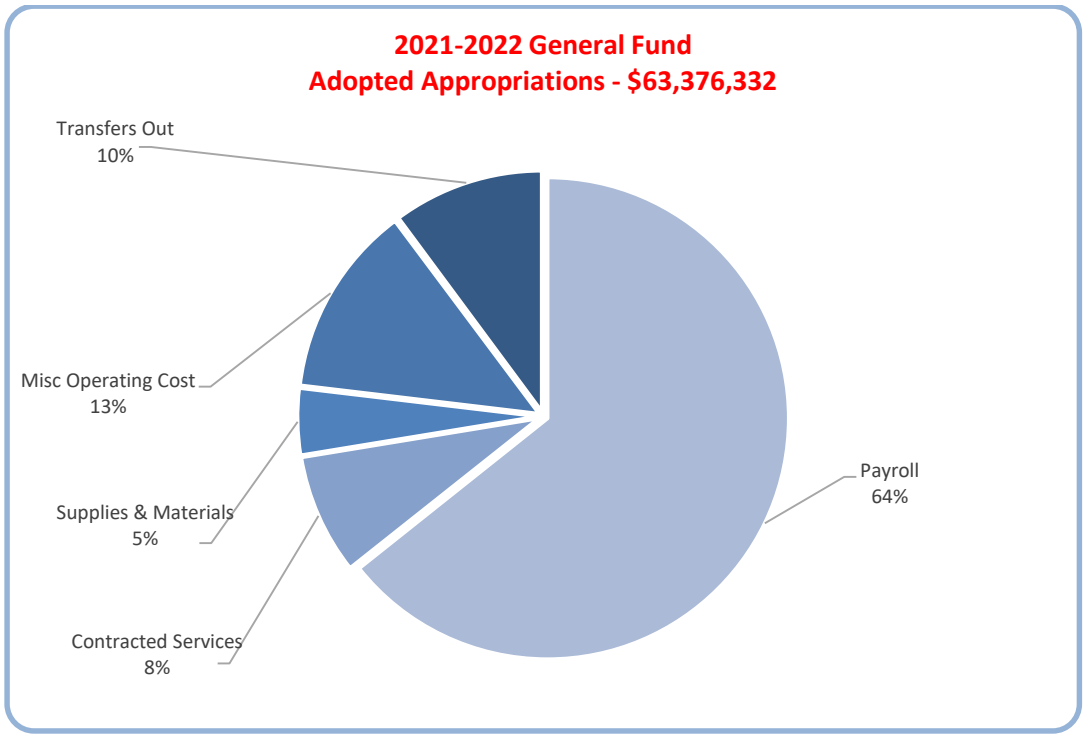


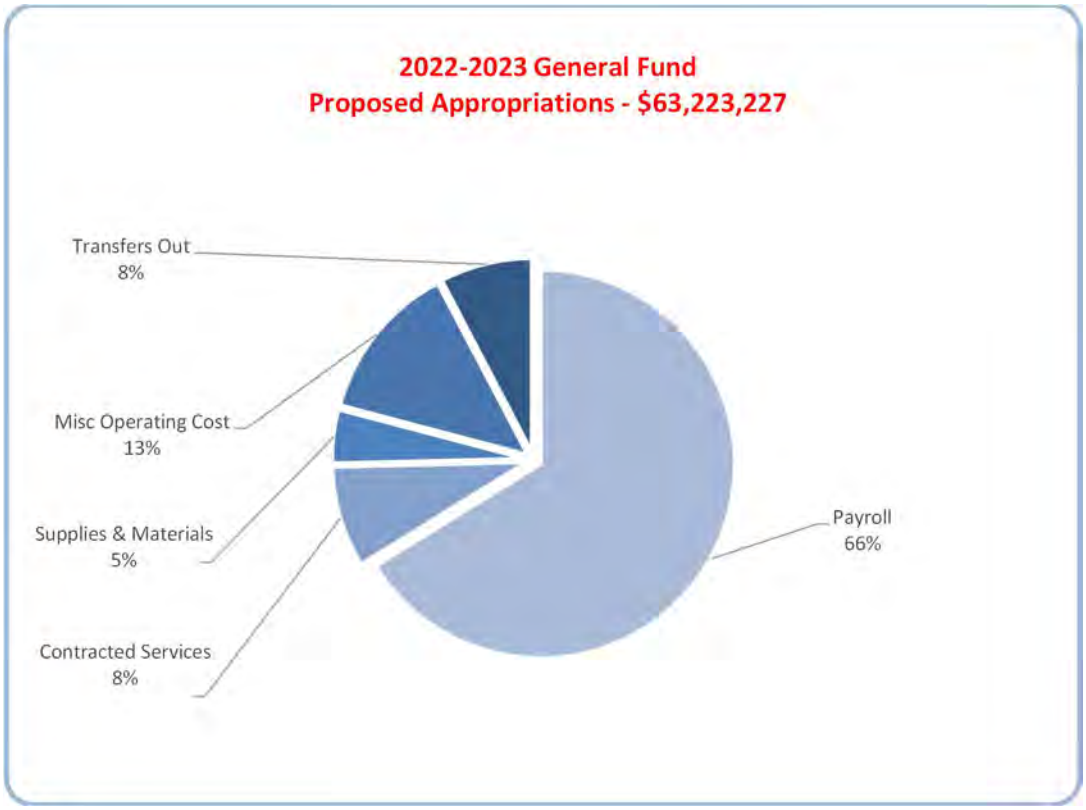


Harris County Department of Education
FY21 General Fund Proposed Budget Overview
Appropriations
(Out Flows)

Object Code	Adopted Budget 2021-2022	Amended Budget 2021-2022	Proposed Budget 2022-2023	Percent Change
Payroll	$ 40,760,751	$40,617,320	$41,853,841	3%
Contracted Services	5,131,454	6,383,669	5,326,281	-17%
Supplies & Materials	2,837,173	3,074,583	2,839,811	-8%
Misc Operating Cost	8,172,866	7,265,428	8,338,407	15%
Capital Outlay	40,000	43,440	-	-100%
Transfers Out	6,434,088	6,504,409	4,864,887	-25%
Total Appropriations	$ 63,376,332	$63,888,849	$63,223,227	-1%

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
Adopted Appropriations - $63,376,332
Transfers Out
10%
Misc Operating Cost
13%
Supplies & Materials
5%
Contracted Services
8%
Payroll
64%


2022-2023 General Fund
Proposed Appropriations - $63,223,227
Transfers Out
8%
Misc Operating Cost
13%
Supplies & Materials
5%
Contracted Services
8%
Payroll
66%

HCDE
FY 2023 Requested Budget Compared to FY 2022 Budget

		1 Requested FY 2023 BUDGET	2 FY 2022 Amended at 4/30/22	3 Variance (1-2)	4 Adopted FY 2022 BUDGET	FY 2021 ACTUAL
	ESTIMATED REVENUES & OTHER RESOURCES					
	Estimated Revenues					
Local	Customer Fees & Charges	$ 23,275,722	$ 22,192,627	1,083,095	$ 22,145,627	$ 20,500,077
Local	Property Tax Rev-Current (@$540 B)	27,215,681	25,798,250	1,417,431	26,213,250	24,802,592
Local	Property Tax Rev-Delinquent & P&I	165,000	300,000	(135,000)	315,000	283,648
Local	Investment Earnings	50,000	50,000	-	50,000	16,824
Local	Other Local Revenues	71,000	71,000	-	-	1,134,518
Local	Local Grants	-	-	-	-	-
State	FSP-Compensation	448,000	370,000	78,000	370,000	174,834
State	TEA Health Ins-Employees	-	-	-	-	354,966
State	TRS State Matching	3,250,000	3,250,000	-	3,250,000	2,815,070
State	Indirect Cost-Local Grants	727	-	727	-	-
Federal	Indirect Cost-Federal Grants	2,348,098	2,790,440	(442,342)	2,790,440	2,050,243
Local	Transfer In-Choice Partners -Fund 711	5,104,412	4,364,271	740,141	4,054,412	4,828,938
	Total Estimated Revenues:	**61,928,640**	**59,186,588**	**2,742,052**	**59,188,729**	**56,961,710**
BM	**APPROPRIATIONS & OTHER USES**					
	Appropriations					
010	Board of Trustees	$ 205,212	$ 205,723	(511)	$ 198,715	$ 162,519
001	Superintendent's Office	708,732	650,838	57,894	631,740	622,805
012	**Assistant Supt -Education and Enrichment**	307,050	305,914	1,136	300,467	292,916
005	Center for Safe & Secure Schools	617,762	609,734	8,028	621,588	546,610
201	Adult Education Local	88,486	180,103	(91,617)	180,103	194,999
923	Center for Grant Development	609,316	624,913	(15,597)	613,717	584,081
924	Research & Evaluation	656,005	649,704	6,301	647,180	582,976
301	Center for Educator Success	2,564,433	2,607,228	(42,795)	2,510,561	1,944,208
094	**Chief of Staff**	289,019	288,086	933	282,167	280,940
920	Education Foundation	600,000	513,300	86,700	412,000	210,543
922	CASE Local	778,964	801,124	(22,160)	754,660	628,372
050	**Business Services**	1,936,253	2,112,144	(175,891)	2,065,005	1,977,237
098	Department Wide	4,275,828	5,164,060	(888,232)	4,451,609	5,491,474
099	Retirement Leave Benefits	150,000	150,000	-	150,000	333,844
101	State TEA On Behalf Payments	3,250,000	3,250,000	-	3,250,000	2,815,070
102	State TEA Employee Health Ins	-	-	-	-	-
950	Procurement Services	765,962	733,452	32,510	673,486	573,016
093	**Chief Communication Officer**	209,700	208,653	1,047	204,825	190,454
090	Technology Services	3,890,467	4,107,880	(217,413)	3,927,276	3,495,579
088	Asset Replacement Schedule	-	-	-	-	-
092	Client Engagement	656,852	630,453	26,399	542,038	441,113
925	Communications	1,166,196	1,123,999	42,197	1,213,821	903,620
030	**Human Resources**	1,245,891	1,158,606	87,285	1,091,941	1,070,532
011	**Assistant Supt -Academic Support**	330,096	333,534	(3,438)	327,984	302,619
111	School Based Therapy Services	13,388,098	13,199,823	188,275	12,807,618	11,317,449
901	Head Start	8,000	8,000	-	8,000	5,918
	Special Schools & Services	-				
501	Special Schools Administration	828,118	1,008,016	(179,898)	912,462	763,860
131	AB School-East	5,012,622	4,778,571	234,051	4,908,867	3,870,999
132	AB School-West	4,806,685	4,697,764	108,921	4,668,585	3,907,992
800	Fortis Academy	1,582,208	1,390,600	191,608	1,347,961	1,073,184
970	Highpoint-East	3,910,041	3,603,986	306,055	3,400,991	3,140,923
098	Salary Projections	1,250,000		1,250,000	1,532,858	-
	Facilities:					
086	Facilities-Construction Services	181,585	223,156	(41,571)	221,975	163,536
954	Records Management Services	2,088,756	2,065,076	23,680	2,080,744	1,875,662
	Total Appropriations - Divisions	**58,358,339**	**57,384,440**	**1,016,694**	**56,940,944**	**49,765,052**

		Requested FY 2023 BUDGET	FY 2022 Amended at 4/30/22	Variance (1-2)	Adopted FY 2022 BUDGET	FY 2021 ACTUAL
	Other Uses					
098	Trans Out-DW - PFC payment Fund 599	2,959,100	2,857,214	101,886	2,405,785	6,048,827
098	Trans Out-DW - Lease QZAB Fund 599	-	-	-	451,429	451,429
098	Trans Out-DW - Star Re-Imagined	-	390,408	(390,408)	320,087	436,784
098	Trans Out-Capital Project	855,000	1,806,000	(951,000)	1,806,000	5,740,000
098	Trans Out-DW-CASE Fund 288	550,787	550,787	-	550,787	550,787
098	Trans Out-DW-COVID 19	-	300,000	(300,000)	300,000	-
	Trans Out-DW-Facilities	-	-	-	-	37,883
098	Trans Out-DW-Head Start Fund 205 (HS Equity)	500,000	600,000	(100,000)	600,000	682,485
	Total Other Uses:	4,864,887	6,504,409	(1,639,522)	6,434,088	13,948,194
	Total Appropriations	63,223,226	63,888,849	(622,828)	63,375,032	63,713,246
	Difference Revenues / Appropriations	(1,294,586)	(4,702,261)	3,364,880	(4,186,303)	(6,751,536)
	One Time Costs:					
695	Facilities-Local Construction Division	-	-	-	-	-
	Total incl. One Time Appropriations:	-	-	-	-	-
	Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	**$ (1,294,586)**	**$ (4,702,261)**	**$ 3,364,880**	**$ (4,186,303)**	**$ (6,751,536)**

Planned One-time Expenditures from the General Fund balance:		
Debt Service Transfer for future payments- CIP Plan	$	189,586
IT Servers and Equipment		355,000
Education Foundation, teacher and grant program		600,000
Retirement benefit		150,000
Total fund balance capital expenditure appropriations	$	1,294,586

HARRIS COUNTY DEPARTMENT OF EDUCATION
Revenue Analysis - Customer Fees by Division
For the Fiscal Year Ended August 31, 2023

CUSTOMER FEES	FY2023 Requested Budget	FY2022 Adopted Budget	Increase / Decrease between original budgets	FY22 Amended Budget	FY22 Actual to 4/30/22	FY22 Amount over/under	FY22 % Realized
Business Services	$ 100,000	$ 80,000	$ 20,000	$ 80,000	$ 18,513	$ (61,487)	23%
Center for Educator Success	610,000	865,946	(255,946)	961,946	841,503	(120,443)	87%
Center for Grant Development	1,200	1,250	(50)	1,250	120	(1,130)	10%
Center for Safe & Secure Schools	330,051	300,650	29,401	300,650	230,000	(70,650)	77%
CASE Local	114,400	85,000	29,400	107,000	56,250	(50,750)	53%
Facilities-Choice Facility Partners			-	-		-	
Records Management Services	1,848,413	1,730,575	117,838	1,730,575	858,760	(871,815)	50%
Research & Evaluation	79,500	79,500	-	79,500	39,750	(39,750)	50%
School Based Therapy Services	10,848,362	10,396,110	452,252	10,396,110	6,489,149	(3,906,961)	62%
Special Schools:							
AB-East	3,835,621	3,685,621	150,000	3,685,621	2,967,879	(717,743)	81%
AB-West	2,829,205	2,821,329	7,876	2,821,329	1,750,400	(1,070,929)	62%
Highpoint-East	2,333,500	1,841,146	492,354	1,841,146	1,667,165	(173,981)	91%
Fortis Academy	183,124	187,500	(4,376)	187,500	150,000	(37,500)	80%
Special Schools Administration	-	-	-	-	-	-	-
Technology Support Services	41,346	-	41,346	-	-	-	
Total Customer Fees :	**$ 23,154,722**	**$ 22,074,627**	**$ 1,080,095**	**$ 22,192,627**	**$ 15,069,488**	**$ (7,123,139)**	**68%**

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, 2023

OTHER	FY2023 Requested Budget	FY2022 Adopted Budget	Increase / Decrease between original budgets	FY22 Amended Budget	FY22 Actual to 4/30/22	FY22 Amount over/under	FY22 % Realized
Tax Revenues							
Property Tax Revenues-Current	27,215,681	25,783,250	1,432,431	25,783,250	24,998,860	(784,390)	97%
Property Tax Revenues-Del & P&I	165,000	315,000	(150,000)	315,000	82,804	(232,196)	26%
Total Tax Revenues	**27,380,681**	**26,098,250**	**1,282,431**	**26,098,250**	**25,081,664**	**(1,016,586)**	96%
Indirect Costs-Federal	2,348,098	2,790,440	(442,342)	2,790,440	1,172,022	(1,618,418)	42%
Indirect Costs-Local	727	-	727	-	727	727	100%
State Matching							
FSP-Compensation	448,000	370,000	78,000	370,000	122,399	(247,601)	1%
TEA Health Ins-Employees	-	-	-	-	248,508	248,508	100%
TRS Matching	3,250,000	3,250,000	-	3,250,000	-	(3,250,000)	0%
Total State Matching	**3,698,000**	**3,620,000**	**78,000**	**3,620,000**	**370,907**	**(3,249,093)**	10%
Other							
Investment Earnings	50,000	50,000	-	50,000	17,149	(32,851)	34%
Other Local Revenues	71,000	71,000	-	71,000	130,175	59,175	183%
Medicaid Adm Claim (SHARS)	-	-	-	-	10,814	10,814	100%
Transfers In	5,104,412	4,384,412	720,000	4,364,271	2,589,690	(1,774,581)	59%
Total Other Revenues	**5,225,412**	**4,505,412**	**720,000**	**4,485,271**	**2,747,828**	**(1,737,443)**	61%
Total Estimated Revenues	**$ 38,652,918**	**$ 37,014,102**	**$ 1,638,816**	**$ 36,993,961**	**$ 29,373,147**	**$ (7,620,814)**	79%
Total Customer Fees	**23,154,722**	**22,074,627**	**1,080,095**	**22,192,627**	**15,069,488**	**(7,123,139)**	
Total Est. Rev. & Other Resources:	**$ 61,807,640**	**$ 59,088,729**	**$ 2,718,911**	**$ 59,186,588**	**$ 44,442,636**	**$ (14,743,953)**	

Assumptions:
1. 99% collection rate for tax revenues. Using the estimated tax rate ($0.004990) and current taxes.
2. Local revenues and grants submitted by divisions.
3. Indirect Costs : Based on FY 22 Grants

HARRIS COUNTY DEPARTMENT OF EDUCATION

Tax Year 2022 Interim Current Tax Revenue Estimate Updates

	EST INTERIM VALUE: HCAD as of 4.30.22	
Property Use Category Recap-Certified To Date *-Report:*		
Taxable value	$568,645,741,600	
PLUS: ***Uncertified Roll Summary*** *Report:*		
Scenario (1) Appraised value	-	
Scenario (2) Owner's value	-	
Scenario (3) Estimated final value	-	
Total taxable value, Certified and Uncertified:	$568,645,741,600	(A)
Calculate Interim Current Tax Revenue Estimate:		
1) (A) divided by 100	$5,686,457,416	(B)
2) Current Tax Rate	X 0.004990	(C)
3) 2021 Interim Current Tax Revenue Estimate, at 100% Collection Rate, (B) X (C)	$28,375,423	(D)
4) Interim Tax Rev Estimate @ 99.1% Collection Rate:	$28,091,938	(E)
Comparison of Interim Tax Rev Estimate @ 99.1% Collection Rate with Interim Current Tax Revenue Est:		
Interim Current Tax Revenue Estimate Over/(Under) Current Tax Revenue, Currently Budgeted:		
Interim Current Tax Revenue Estimate (E)	$28,091,938	(E)
LESS: Tax Revenue, Currently Budgeted	$27,215,681	(F)
Total Interim Current Tax Revenue Estimate Over/(Under) Current Tax Revenue, Currently Budgeted, (E) - (F):	$876,257	

HARRIS COUNTY DEPARTMENT OF EDUCATION
FEDERAL & STATE - INDIRECT COST ESTIMATES
PROPOSED FY23 BUDGET

Account	Division	Federal and Local Grants	FY 2021-22	FY 2022-23
STATE:				
58990001	AE	Adult Ed State	$ -	$ -
		Total State	-	-
FEDERAL:				
59990001	AE	Adult Ed Regular	203,100	194,000
59990001	AE	Adult Ed English Literacy/Civics	27,759	-
59990006/0007	HS	Head Start	1,813,882	1,408,116
59900106/0107	HS	Early Head Star	699,095	512,373
59990021	HS	Head Start Covid 19		181,605
59990031	HS	Head Start - Disaster Assistance	18,818	30,000
59990044	CSSS	Stop School Violence	17,922	1,004
59990042	CASE	Case Cycle 9	-	-
59990037	CASE	Case Cycle 11		12,000
59990023	CASE	Case Cycle 10	9,864	9,000
		Total Federal	**2,790,440**	**2,348,098**
		Total Indirect Costs Budgeted:	**$ 2,790,440**	**$ 2,348,098**

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

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

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

Center for 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.

Center for Educator Success

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
- TWC Funds

Harris County Department of Education
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds
For The Fiscal Year Ended August 31, 2023

	Governmental Funds				Proprietary Funds		
	General Funds	Special	Debt	Capital Projects Fund	Internal	Enterprise Funds	Total
EST. REVENUES & OTHER Sources							
Revenues							
Customer Fees & Charges	$ 23,275,722	$ -	$ -	$ -	$ -	$ 7,359,809	$ 30,635,531
Property Tax Rev-Current	27,215,681	-	-	-	-	-	27,215,681
Property Tax Rev-Delinquent & P&I	165,000	-	-	-	-	-	165,000
Investment Earnings-HCDE	50,000	-	-	-	-	-	50,000
Other Local Revenues	71,000	-	-	-	-	-	71,000
Local Grants	-	7,268,505	-	-	-	-	7,268,505
Total Local Revenues:	50,777,403	7,268,505	-	-	-	7,359,809	**65,405,717**
Facility Support Services	-	-	-	-	5,952,076	-	5,952,076
Workers Compensation	-	-	-	-	415,000	-	415,000
Total Inter-Departmental Revenues:	-	-	-	-	6,367,076	-	**6,367,076**
State TEA Supplemental Compensation	448,000	-	-	-	-	-	448,000
State TEA Employee Portion Health Ins	-	-	-	-	-	-	-
State TRS On Behalf Payments	3,250,000	-	-	-	-	-	3,250,000
State-Indirect Costs	727	-	-	-	-	-	727
Total State Revenues:	3,698,727	-	-	-	-	-	**3,698,727**
Federal Grants	-	37,940,268	-	-	-	-	37,940,268
Indirect Cost - Federal Grants	2,348,098	-	-	-	-	-	2,348,098
Total Federal Revenues:	2,348,098	37,940,268	-	-	-	-	40,288,366
Total Revenues:	**56,824,228**	**45,208,773**	-	-	**6,367,076**	**7,359,809**	**115,759,886**
Other Financing Sources							
Transfers In-							
Fund 711 - Choice Partners	5,104,412	-	-	-	-	-	5,104,412
Fund 697- Capital Projects	-	-	-	855,000	-	-	855,000
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)	-	-	2,959,100	-	-	-	2,959,100
Fund 599 - Debt Service Payment (QZAB)	-	-	-	-	-	-	-
Total Transfers In	5,104,412	1,050,787	2,959,100	855,000	-	-	9,969,299
Bond Issuance-Fund 697 Capital Project	-	-	-	-	-	-	-
Total Other Sources:	5,104,412	1,050,787	2,959,100	855,000	-	-	9,969,299
Total Revenues & Other Sources:	**61,928,640**	**46,259,560**	**2,959,100**	**855,000**	**6,367,076**	**7,359,809**	**125,729,185**
EXPENDITURES & OTHER USES							
Expenditures							
Board of Trustees	205,212	-	-	-	-	-	205,212
Superintendent's Office	708,732	-	-	-	-	-	708,732
Assistant Supt Education & Enrichment	307,050	-	-	-	-	-	307,050
Center for Safe & Secure Schools	617,762	58,844	-	-	-	-	676,606
Adult Ed. Local & (Funds 223, 230, 234, & 38	88,486	3,881,108	-	-	-	-	3,969,594
Center for Grant Development	609,316	-	-	-	-	-	609,316
Research & Evaluation	656,005	-	-	-	-	-	656,005
Center For Educator Success	2,564,433	50,000					

Harris County Department of Education
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds
For The Fiscal Year Ended August 31, 2023

	Governmental Funds				Proprietary Funds		
	General Funds	Special	Debt	Capital Projects Fund	Internal	Enterprise Funds	Total
EXPENDITURES & OTHER USES							
Chief of Staff	289,019	-	-	-	-	-	289,019
Education Foundation	600,000	-	-	-	-	-	600,000
CASE Local & (Funds 266/7, 288, 463, 467,479)	778,964	7,358,832	-	-	-	-	8,137,796
Business Services	1,936,253	-	-	-	-	-	1,936,253
Department Wide	5,525,828	-	-	-	-	-	5,525,828
Retirement Leave Benefits	150,000	-	-	-	-	-	150,000
State TEA On Behalf Payments	3,250,000	-	-	-	-	-	3,250,000
State TEA Employee Health Insurance	-	-	-	-	-	-	-
Purchasing Support	765,962	-	-	-	-	-	765,962
Workers Compensation (Fund 753)	-	-	-	-	415,000	-	415,000
Debt Services (Fund 599)	-	-	4,097,770	-	-	-	4,097,770
Chief Information Officer	209,700	-	-	-	-	-	209,700
Technology Services	3,890,467	-	-	-	-	-	3,890,467
Asset Replacement Schedule	-	-	-	-	-	-	-
Client Engagement	656,852	-	-	-	-	-	656,852
Communication	1,166,196	-	-	-	-	-	1,166,196
Human Resources	1,245,891	-	-	-	-	-	1,245,891
Assistant Supt Academic Support	330,096	-	-	-	-	-	330,096
Therapy Services	13,388,098	-	-	-	-	-	13,388,098
Head Start	8,000	-	-	-	-	-	8,000
Head Start Grant	-	34,910,776	-	-	-	-	34,910,776
Special Schools & Services-							
Special Schools Administration	828,118	-	-	700,000	-	-	1,528,118
Academic & Behavior School-East	5,012,622	-	-	-	-	-	5,012,622
Academic & Behavior School-West	4,806,685	-	-	-	-	-	4,806,685
Fortis Academy / Other	1,582,208	-	-	-	-	-	1,582,208
Highpoint East School	3,910,041	-	-	-	-	-	3,910,041
Highpoint North School	0	-	-	-	-	-	-
Facilities Support Services							
Facilities-Construction Services	181,585	-	-	-	-	-	181,585
Records Management Services	2,088,756	-	-	-	-	-	2,088,756
Facilities - Choice Partners	-	-	-	-	-	3,755,397	3,755,397
Facilities - Operations	-	-	-	40,016,000	-		
Facilities and Asset Replacement Schedule	-	-	-	-	-	-	-
Facilities - Local Construction	-	-	-	2,895,715	-	-	2,895,715
Facilities - Internal Service (Fund 799)	-	-	-	-	5,952,076	-	5,952,076
Total Expenditures:	**58,358,339**	**46,259,560**	**4,097,770**	**43,611,715**	**6,367,076**	**3,755,397**	**119,819,424**
Other Uses							
Transfers Out-							
Fund 199-General Fund	-	-	-	-	-	5,104,412	5,104,412
Fund 288-CASE	550,787	-	-	-	-	-	550,787
Fund 205-Head Start	500,000	-	-	-	-	-	500,000
Fund 599-Debt Service-PFC	2,959,100	-	-	-	-	-	2,959,100
Fund 599-Debt Service-QZAB	0	-	-	-	-	-	-
Fund 697-Capital Projects	855,000	-	-	-	-	-	855,000
Total Other Uses:	4,864,887	-	-	-	-	5,104,412	9,969,299
Total Expenditures & Other Uses:	**63,223,226**	**46,259,560**	**4,097,770**	**43,611,715**	**6,367,076**	**8,859,809**	**172,419,156**
Expenditures from Fund Balance:	(1,294,586)	-	(1,138,670)	(42,756,715)	-	(1,500,000)	(46,689,971)
Projected Fund Balance Beginning:	21,381,668	-	$1,338,670	43,021,000	1,386,982	1,500,000	68,628,320
Projected Fund Balance Ending:	$ 20,087,082	$ -	$ 200,000	$ 264,285	$ 1,386,982	$ -	$ 21,938,349

Harris County Department of Education

Comparative 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	**0.004990**	**0.004990**	**0.004990**	**0.004990**	**0.004990**	**0.004990**	**0.004990**	**0.004990**	**0.004990**	**0.004990**
Certified Taxable Value per HCAD ($000)	443,530,502,868	488,851,347,233	498,399,803,922	510,247,852,696	516,999,738,282	517,964,915,196	517,707,104,584	516,942,212,267	516,301,940,733	514,967,623,798
Values under protest or not certified ($000)	78,382,053,074	32,128,608,680	22,521,492,034	10,140,362,910	2,970,066,224	1,213,398,770	750,784,973	529,689,923	-	-
	521,912,555,942	520,979,955,913	520,921,295,956	520,388,215,606	519,969,804,506	519,178,313,966	518,457,889,557	517,471,902,190	516,301,940,733	514,967,623,798
/ Rate per Taxable $100	5,219,125,559	5,209,799,559	5,209,212,960	5,203,882,156	5,199,698,045	5,191,783,140	5,184,578,896	5,174,719,022	5,163,019,407	5,149,676,238
X Tax Rate	26,043,437	25,996,900	25,993,973	25,967,372	25,946,493	25,906,998	25,871,049	25,821,848	25,763,467	25,696,884
Estimated collection rate	99.00%	99.00%	99.00%	99.00%	99.00%	99.00%	99.00%	99.00%	99.00%	99.00%
X Estimated Collection Rate	**25,783,250**	**25,737,178**	**25,734,280**	**25,707,945**	**25,687,275**	**25,648,174**	**25,612,584**	**25,563,875**	**25,506,077**	**25,440,160**
	-									
+Delinquent Tax Collections	*300,000*	*300,000*	-	-	-	-	-	-	-	-
+Special Assessments	*15,000*	*15,000*	-	*15,000*	-	*15,000*	-	*15,000*	-	*15,000*
+ Penalty & Interest	-	-	-	-	-	-	-	-	-	-
Estimated Tax Available Operations:	$ 26,098,250	$ 26,052,178	$ 25,734,280	$ 25,722,945	$ 25,687,275	$ 25,663,174	$ 25,612,584	$ 25,578,875	$ 25,506,077	$ 25,455,160
Net Gain or Loss on values	$ -	$ (363,970)	$ -	$ (375,305)	$ (410,975)	$ (435,076)	$ (485,666)	$ (519,375)	$ (592,173)	$ (643,090)

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

April 28, 2022

Board of Directors
Mike Sullivan, Chairman
Martina Lemond Dixon, Secretary
Al Odom, Assistant Secretary
Ann Harris Bennett, Director
Tax Assessor-Collector, Ex-Officio Director
Jim Robinson, Director
Jonathan Cowen, Director
Kathy Blueford-Daniels, Director

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

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

Re: 2022 Certified Estimates

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 2022. 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 16, and some will delay their filing until the good cause deadline of June 1. If Texas voters approve the proposed constitutional amendment to increase the general residence homestead exemption for school taxes from $25,000 to $40,000, an updated estimate will be provided for the affected school districts.

While we have taken our best estimate of potential hearing loss into account, protests for 2022 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 2022 taxable value for the taxing unit identified above is:

$568,645,741,600

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

Roland Altinger
Chief Appraiser

Harris County

2022 Certified Estimate of Taxable Value

Major Property Category	2021 Taxable Value	Percent Change	Projected 2022 Taxable Value
Residential & Rural Improved	218,753,009,670	14.24%	249,900,813,211
Apartments	54,186,594,559	14.97%	62,299,996,170
Commercial	130,751,331,680	8.69%	142,115,549,678
Vacant Land	13,592,542,523	3.69%	14,093,576,010
Industrial	34,248,552,419	8.72%	37,235,106,332
Utility	6,374,999,633	6.02%	6,758,640,736
Commercial Personal	29,799,794,220	-2.83%	28,956,460,044
Industrial Personal	28,102,071,218	-5.36%	26,595,800,201
All Other Property	731,711,665	-5.73%	689,799,221
Total Taxable Value	516,540,607,587	**10.09%**	**568,645,741,600**
Projected 2022 Taxable Value Range			
Accuracy +/- 5%	**540,213,454,520**	**to**	**597,078,028,680**

HARRIS COUNTY DEPARTMENT OF EDUCATION

Tax Rates *, FY 1969-70 to Current

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

ACTUAL

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

ACTUAL

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

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

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**

ACTUAL

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

ACTUAL

Tax Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Fiscal Year	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Equalization Rate	$ 0.004993	$ 0.004990	$ 0.004990	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Service Rate	-	-	-	-	-	-	-	-	-	-
Total Tax Rate:	**$ 0.0049930**	**$ 0.0049900**	**$ 0.004990**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROPOSED

Harris County Department of Education

New Personnel Request
Budget Planning FY2023

General Fund

No.	Division	Pay Grade	Position	Budget Code	Account Code	FTE	Days	Salary	Benefits	Total
1.	Information Technology/Business	T-4	Process Improvement Coordinator	19935300099090	61190000	1.00	240	91,618	17,871	109,489
2.	Marketing & Client Engagement	S-4	Administrative Assistant	19934109299092	61290000	0.50	240	21,504	5,473	26,977
3.	Marketing & Client Engagement	A-3	Translation Coordinator	19934109299092	61190000	1.00	240	69,341	14,697	84,038
4.	School-Based Therapy Services	P-1	Music Therapist	19932111199111	61190000	1.20	180	57,139	13,530	70,669
5.	School-Based Therapy Services	P-3	OT/PT	19932111199111	61190000	5.00	180	377,748	81,686	459,434
6.	Schools - ABS East	P-2	Counselor	19933160299132	61190000	1.00	200	74,520	18,290	92,810
7.	Schools - Fortis Academy	A-3	Recovery Coach	19923160599800	61190000	1.00	240	69,341	14,469	83,810
8.	Schools - Fortis Academy	P-2	Treatment Counselor	19923160599800	61190000	1.00	240	89,424	17,559	106,983
9.	Schools - Highpoint	I-3	Educational Aide	19931160799970	61290000	4.00	191	138,744	40,102	178,846
10.	Schools - Highpoint	TS	Teacher	19931160799970	61190000	2.00	191	131,872	29,438	161,310
10.	Purchasing/Choice	S3	Clerk	19941105099050	61290000	1.00	240	38,861	10,587	49,448
11.	Schools - Highpoint	P-2	Counselor	19933160799970	61190000	1.00	200	74,520	15,882	90,402
	TOTAL					**19.70**		**$ 1,234,632**	**$279,583**	**$1,514,215**

Special Revenue Fund

No.	Division	Pay Grade	Position	Budget Code	Account Code	FTE	Days	Salary	Benefits	Total
1.	Adult Education	S-3	Clerk	23032167299201	61290000	1.00	240	38,861	10,587	49,448
2.	Adult Education	A-2	Instructional Coach	23032167299201	61190000	1.00	240	57,449	13,347	70,796
3.	Adult Education	A-1	Program Assistant (Part-time)	23032167299201	61190000	1.00	240	48,480	5,454	53,934
4.	Adult Education	A-2	Program Coordinator	23032167299201	61190000	1.00	240	57,449	13,347	70,796
5.	Adult Education	A-2	Tester (Part-time)	23032167299201	61190000	1.25	240	71,811	15,480	87,291
	TOTAL					**5.25**		**$ 274,050**	**$ 58,215**	**$ 332,265**

District	2022-23 Starting Teacher Salary	Returning Teacher Pay Increase (please indicate if mid-point of the pay grade)	Other TRS-eligible Employee Pay Increase	Are you offering any loyalty or returning payment incentive?
Aldine ISD	$61,000	3%	3% Exempt, $1,500 Nonexempt	1-4 yrs Aldine experience $1,500; 5-10 yrs Aldine experience $3,000, 11+ yrs Aldine experience $5,000
Aldine ISD	$61,000	3%	1500 nonexempt	$1,500 for 1-4 years; $3,000 for 5-10 years; $5,000 for 11 years and above
Barbers Hill ISD	$64,000 (pending Board approval in June)	3% plus a 2% one time payment	3% plus a 2% one time payment	No
Brazosport ISD	$59,000	$2,500		$1,200 Retention Stipend for Returning Teachers, $1,000 Sign-On and $3,000 Relocation
Conroe ISD	60,000	$1500 (2.4% GPI)	n/a	n/a
Deer Park ISD	59,500	4% of midpoint		6% of midpoint stipend
Fort Bend ISD	$59,500	$1,500	2% Mid-Point	No
Friendswood ISD	$56,244.88 + $1,000 for Master's degree	Anticipated 1% of salary	No	No
Galena Park ISD	$62,750 Teacher Sign-on Incentive $2,500	3% increase with a minimum $2,200		Every 5 year anniversary and 35+ years
Pearland ISD	$59,600	2% ($1,270)	2%	No
Pearland ISD	$59,600	2% GPI of $1,270 for teachers		One-time supplemental payment will be considered mid-year.
Southwest Schools	Non Certified/Non ACP: $54,500 Certified/ACP: $58,500 Certified/ACP w/ Masters+: $59,600	N/A	N/A	Teacher Referral Bonus: Refer a teacher a get $1,000 Retention Stipends: $500 (Fall 2022) $1,000 (Spring 2023)

Splendora ISD	**$59,000**	**$2,000 or 3% whichever is higher**	**$2,000 or 3% whichever is higher**	**No**
Spring ISD	**$60, 500**	**5.3% General Pay Increase: Average 5.5% for Teachers 5-15 years; 5.7% for Teachers with 12-15 years**	**2%**	**$2,000 returning stipend; Two more wellness days; Teacher Effectiveness Incentive**
Tomball ISD	**$57,500**	**4% on the midpoint**		**Still considering**
Houston ISD	**$59,000**			**$5000 Commit Incentive $2000 or $5000 critical shortage**

Harris County Department of Education

Business Office

Fiscal Year 2022-2023 Division Budget Presentations Schedule

Time		5/9/2022	Tuesday, May 10, 2022	Wednesday, May 11, 2022	Thursday, May 12, 2022
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			Facilities Maintenance and Const	
10:45 AM	11:00 AM				
11:00 AM	11:15 AM		Therapy	**Break**	
11:15 AM	11:30 AM			Choice	
11:30 AM	11:45 AM	**Introduction**	Assit. Supert. Academic		
11:45 AM	12:00 PM				
12:00 PM	12:15 PM	Chief of Staff	Assit. Supert. Education	**Lunch Choice**	
12:15 PM	12:30 PM	CASE			
12:30 PM	12:45 PM	**LUNCH - HR**	**Lunch / Head Start**	Records Management	
12:45 PM	1:00 PM	**HR**			
1:00 PM	1:15 PM	**HR**	CES	Special Schools	
1:15 PM	1:30 PM	Chief Comm Officer			
1:30 PM	1:45 PM			AB West	
1:45 PM	2:00 PM	**Technology**	CSSS		
2:00 PM	2:15 PM			AB East	
2:15 PM	2:30 PM	Communications	Adult Ed		
2:30 PM	2:45 PM			HP East	
2:45 PM	3:00 PM	**Break**	**Break**		
3:00 PM	3:15 PM	Client Engagement	Research & Eval	Fortis Academy	
3:15 PM	3:30 PM				
3:30 PM	3:45 PM	Business/Purchasing	Grants		
3:45 PM	4:00 PM				

Time		5/17/2021	Tuesday, May 18, 2021	Wednesday, May 19, 2021	Thursday, May 20, 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	Open for New changes			
11:15 AM	11:30 AM				
11:30 AM	11:45 AM	Closing Budget Review			
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				
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				
2:15 PM	2:30 PM				
2:30 PM	2:45 PM				
2:45 PM	3:00 PM				
3:00 PM	3:15 PM				
3:15 PM	3:30 PM				
3:30 PM	3:45 PM				
3:45 PM	4:00 PM				

Harris County Department of Education - Head Start Program Information

Actual year end numbers

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
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
2020-2021	13,716,057	4,270,642	1,661,760	155,780	1,505,980
2020-2021 Covid	513,791		61,667		61,667
	$ 158,458,400	**$ 50,294,766**	**$ 14,824,383**	**$ 2,835,845**	**$ 11,988,538**

(1) Early Head Start included beginning FY15

2021-2022	$ 19,489,016	$ 4,659,247	$ 2,427,615	$ 600,000	$ 1,827,615
2021-2022 Covid	$ 301,248	$ -	$ 37,090	$ -	$ 37,090

BUDGET
posted on HCDE website

(Note: this is an overlap of grant years)

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	1/9/2021 - 12/31/2021	1/1/22 - 12/31/22	1/9/2021 - 12/31/2021	1/1/22 - 12/31/22	
Direct Costs	$ 3,963,525	$ 10,994,698	$ 195,091	$ 4,335,702	$ 19,489,016
Indirect Costs	487,989	1,380,494	24,020	535,112	$ 2,427,615
Total Budget	**$ 4,451,514**	**$ 12,375,192**	**$ 219,111**	**$ 4,870,814**	**$ 21,916,631**

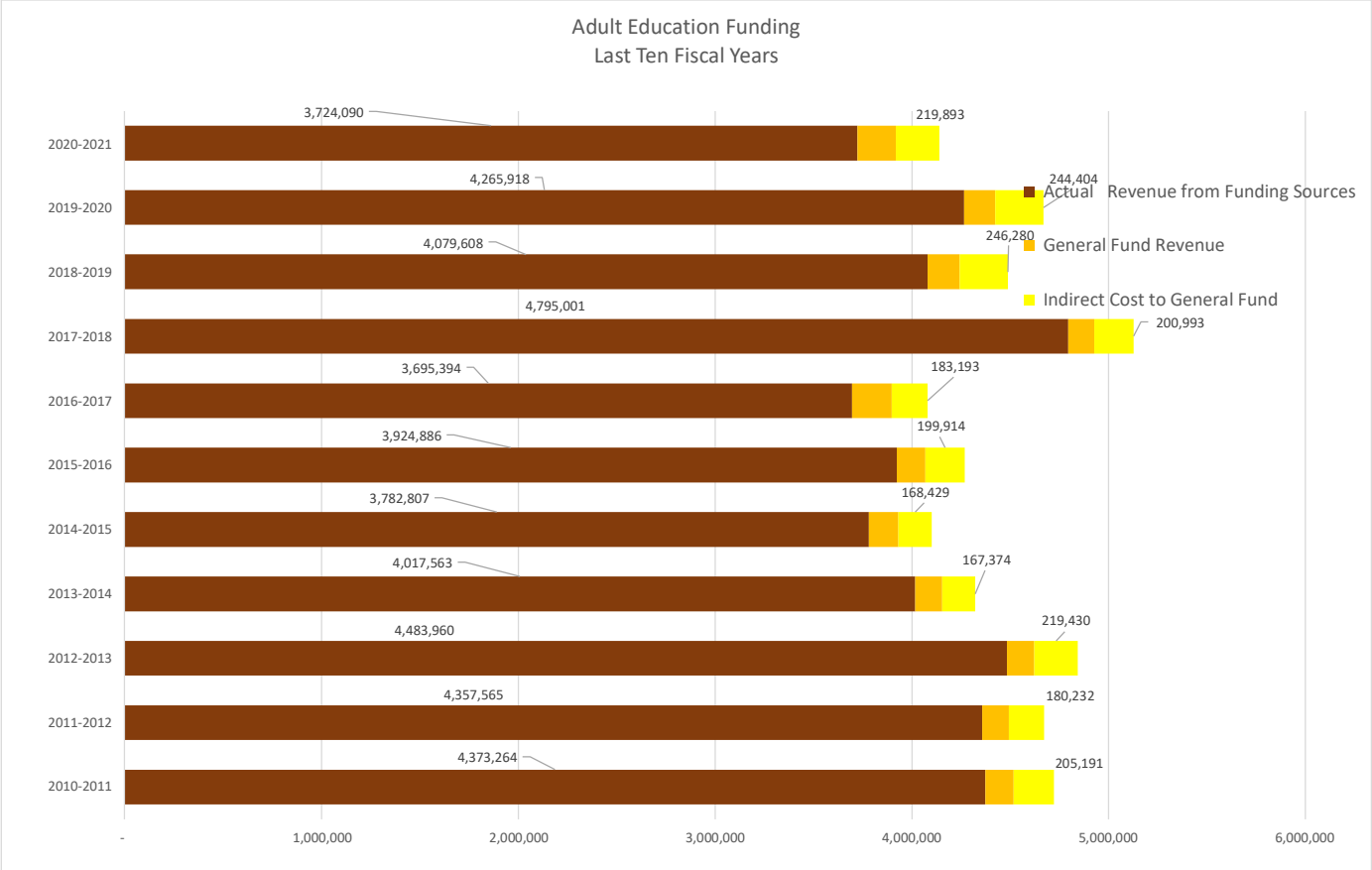
Note: Data for the grant includes netting out grant years for Calendar Year 2022

Based on Projected NOGA Grant 22-23

	Funds 205 & 206 **Head Start**	Funds 205 & 206 **Head Start**	Funds 215 & 216 **EHS/CCP**	Funds 215 & 216 **EHS/CCP**	**Total Grants**
Budget Period	1/9/2022 - 12/31/2022	1/1/23 - 12/31/23	1/9/2022 - 12/31/2022	1/1/23 - 12/31/23	
Direct Costs	$ 4,496,062	$ 11,521,842	$ 150,000	$ 4,485,702	$ 20,653,606
Indirect Costs	554,904	1,423,869	18,513	554,343	$ 2,551,629
Total Budget	**$ 5,050,966**	**$ 12,945,711**	**$ 168,513**	**$ 5,040,045**	**$ 23,205,235**
			Transfer-out to HS	600,000.00	
			In-Kind	5,163,401.50	

Construction Funds	FY 2021 - 2022 Direct Cost	FY 2021 - 2022 Indirect Cost	FY 2022-2023 Direct Cost	FY 2022-2023 Indirect Cost	
Land Acquisition	$ 346,275	$ -	$ 136,150	$ -	Fy 22- 23 based on Projections
Construction	$ 7,772,665	$ 69,442	$ 7,000,000	$ 45,000	

Harris County Department of Education
Adult Education Funding

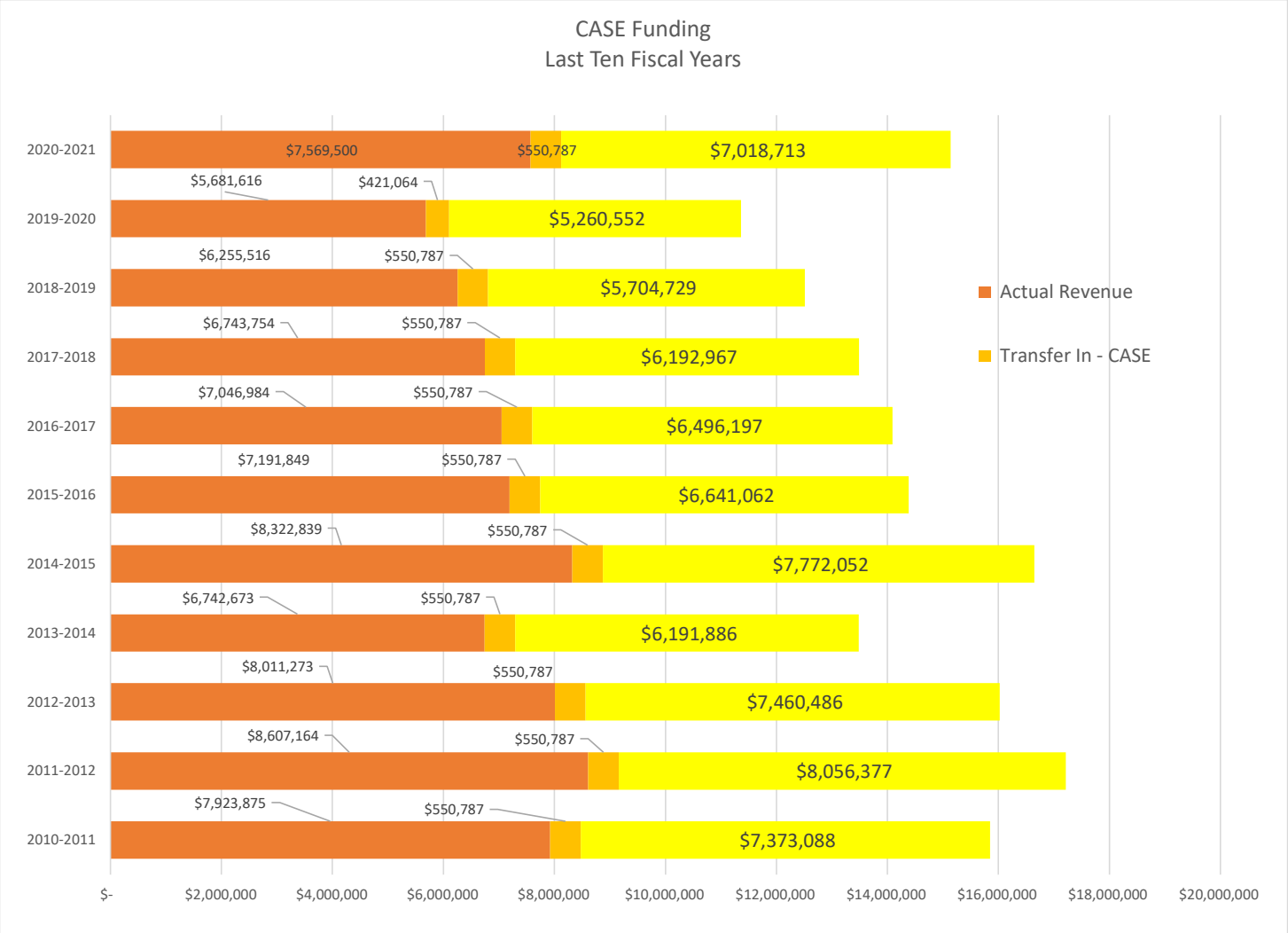


Fiscal Year	Actual Revenue	General Fund Revenue	Indirect Cost to General Fund	Actual Revenue from Funding Sources	Net amount (IC less GF)
2009-2010	4,872,236	274,290	154,105	4,872,236	(120,185)
2010-2011	4,373,264	144,467	205,191	4,373,264	60,724
2011-2012	4,357,565	134,897	180,232	4,357,565	45,335
2012-2013	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
2020-2021	3,724,090	195,433	219,893	3,724,090	24,460
	$ 50,372,291	$ 4,363,474	$ 52,761,728	$ 50,787,692	$ 415,402

Fiscal Year	Budgeted Revenue	Budgeted General Fund Revenue	Budgeted Indirect Cost to General Fund	Projected Revenue	Net amount (IC less GF)
2021-2022	2,192,912	180,103	203,100	2,192,912	22,997

Note: Actual revenue includes federal, state funding & misc fees.
Starting FY 17 the AE expenses charged in General Fund were covered by AE indirect cost. Not taxes

Harris County Department of Education
CASE Funding

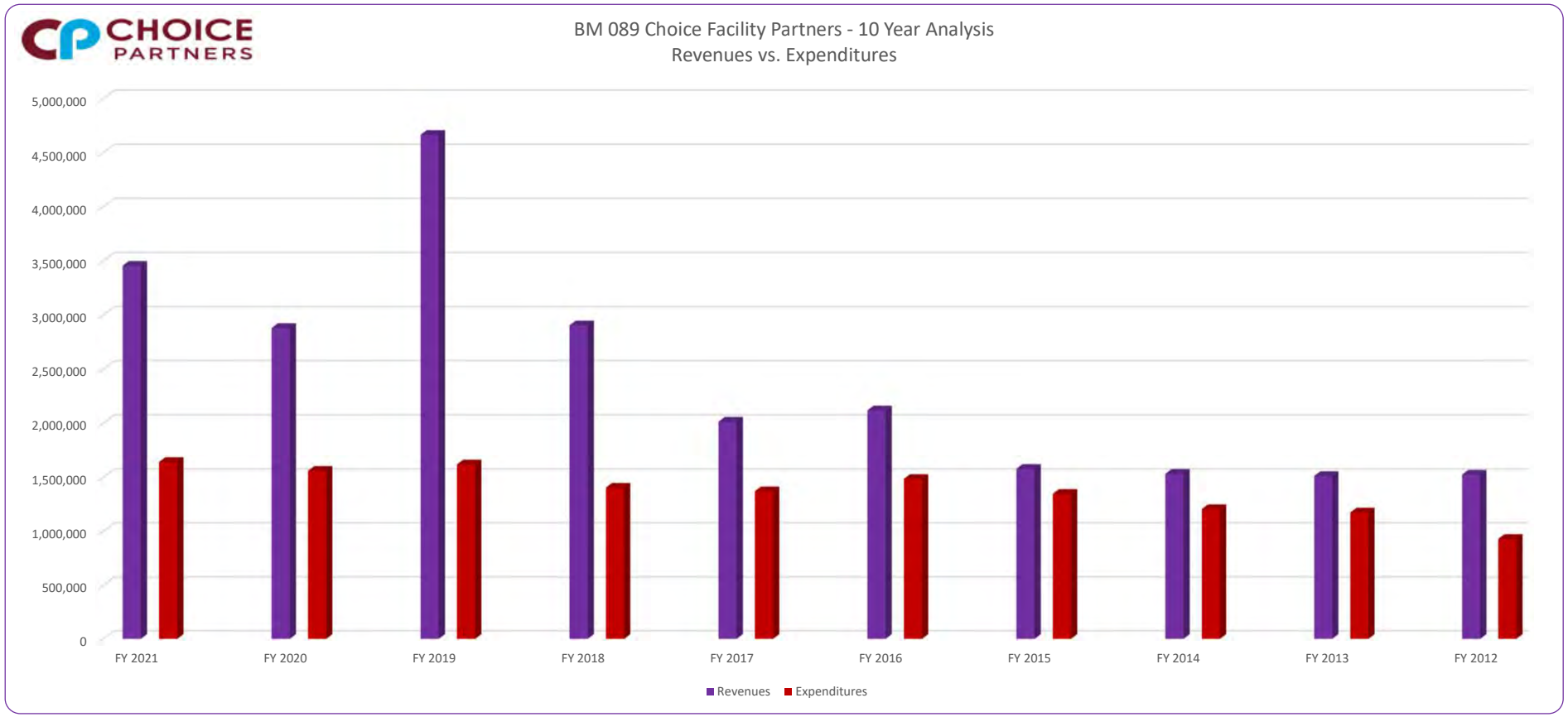


Fiscal Year	Actual Revenue	Transfer In - CASE	Actual Revenue from Funding Sources
2009-2010	8,659,064	857,348	7,801,716
2010-2011	7,923,875	550,787	7,373,088
2011-2012	8,607,164	550,787	8,056,377
2012-2013	8,011,273	550,787	7,460,486
2013-2014	6,742,673	550,787	6,191,886
2014-2015	8,322,839	550,787	7,772,052
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
2020-2021	7,569,500	550,787	7,018,713
	$ 88,756,107	$ 6,786,282	$ 81,969,825

Fiscal Year	Budgeted Revenue	Transfer In - CASE	Projected Revenue
2021-2022	$ 9,576,193	$ 550,787	$ 9,025,406

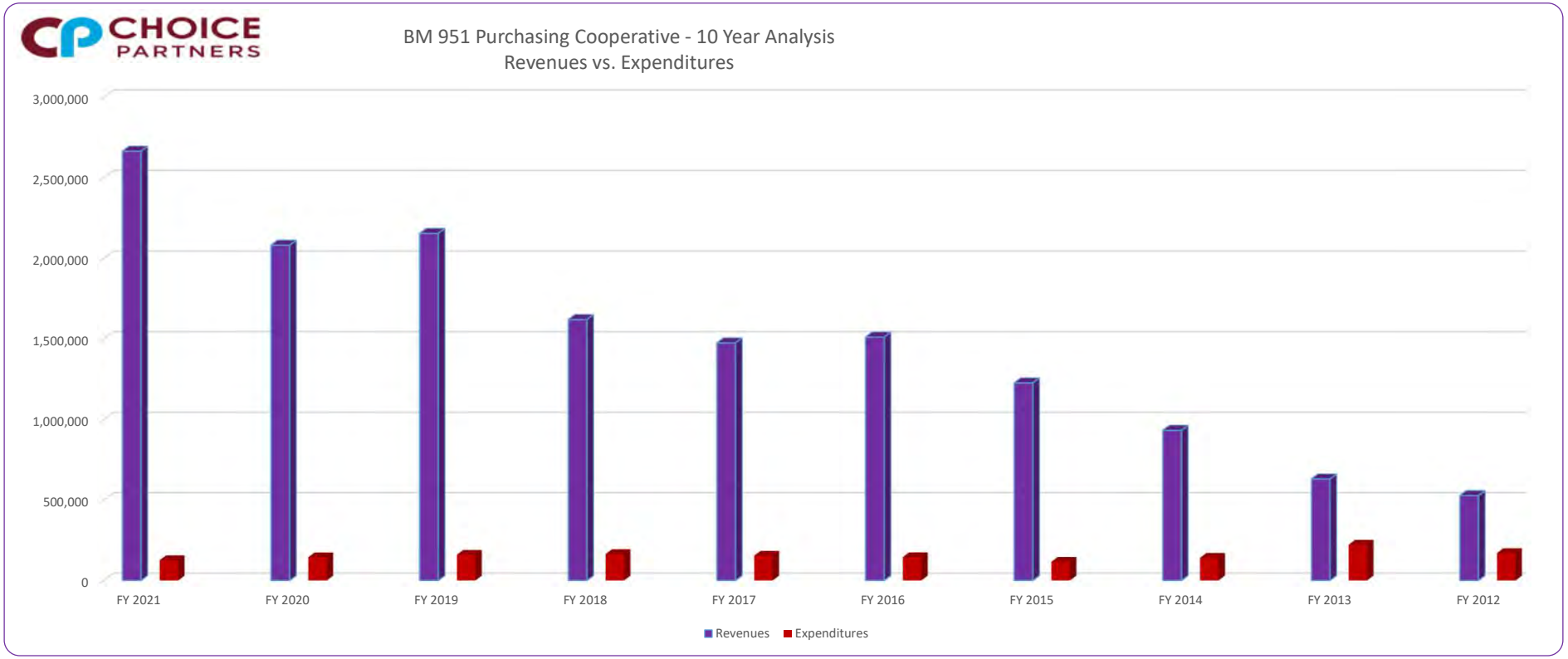
Harris County Department of Education
Choice Partners - 10 Year Analysis
Revenues vs. Expenditures
BM 089 - Choice Facility Partners

	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
Revenues	$ 3,453,905	$ 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
Expenditures	1,640,364	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
Profit/(Loss)	**$ 1,813,541**	**$ 1,320,229**	**$ 3,044,799**	**$ 1,500,224**	**$ 643,433**	**$ 634,027**	**$ 231,862**	**$ 327,559**	**$ 337,758**	**$ 595,348**
Operting Margin Ratio	53%	46%	65%	52%	32%	30%	15%	21%	22%	39%



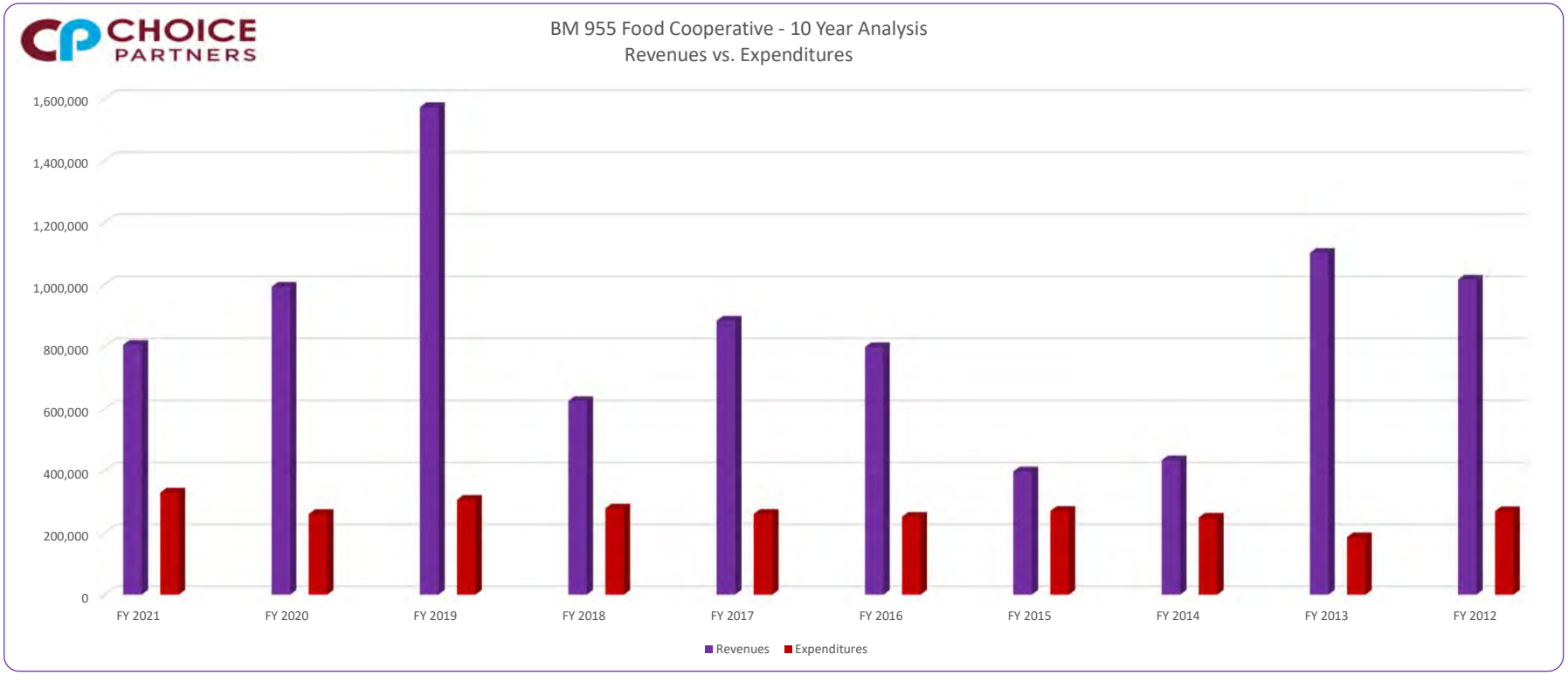
Harris County Department of Education
Choice Partners - 10 Year Analysis
Revenues vs. Expenditures
BM 951 - Purchasing Cooperative

	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
Revenues	$ 2,664,270	$ 2,081,414	$ 2,154,427	$ 1,620,038	$ 1,475,367	$ 1,511,279	$ 1,226,785	$ 932,274	$ 630,021	$ 527,087
Expenditures	125,456	143,951	159,642	163,761	153,878	144,760	115,886	140,737	221,903	170,457
Profit/Loss	**$ 2,538,813**	**$ 1,937,463**	**$ 1,994,785**	**$ 1,456,277**	**$ 1,321,489**	**$ 1,366,519**	**$ 1,110,899**	**$ 791,537**	**$ 408,118**	**$ 356,630**
Operting Margin Ratio	95%	93%	93%	90%	90%	90%	91%	85%	65%	68%



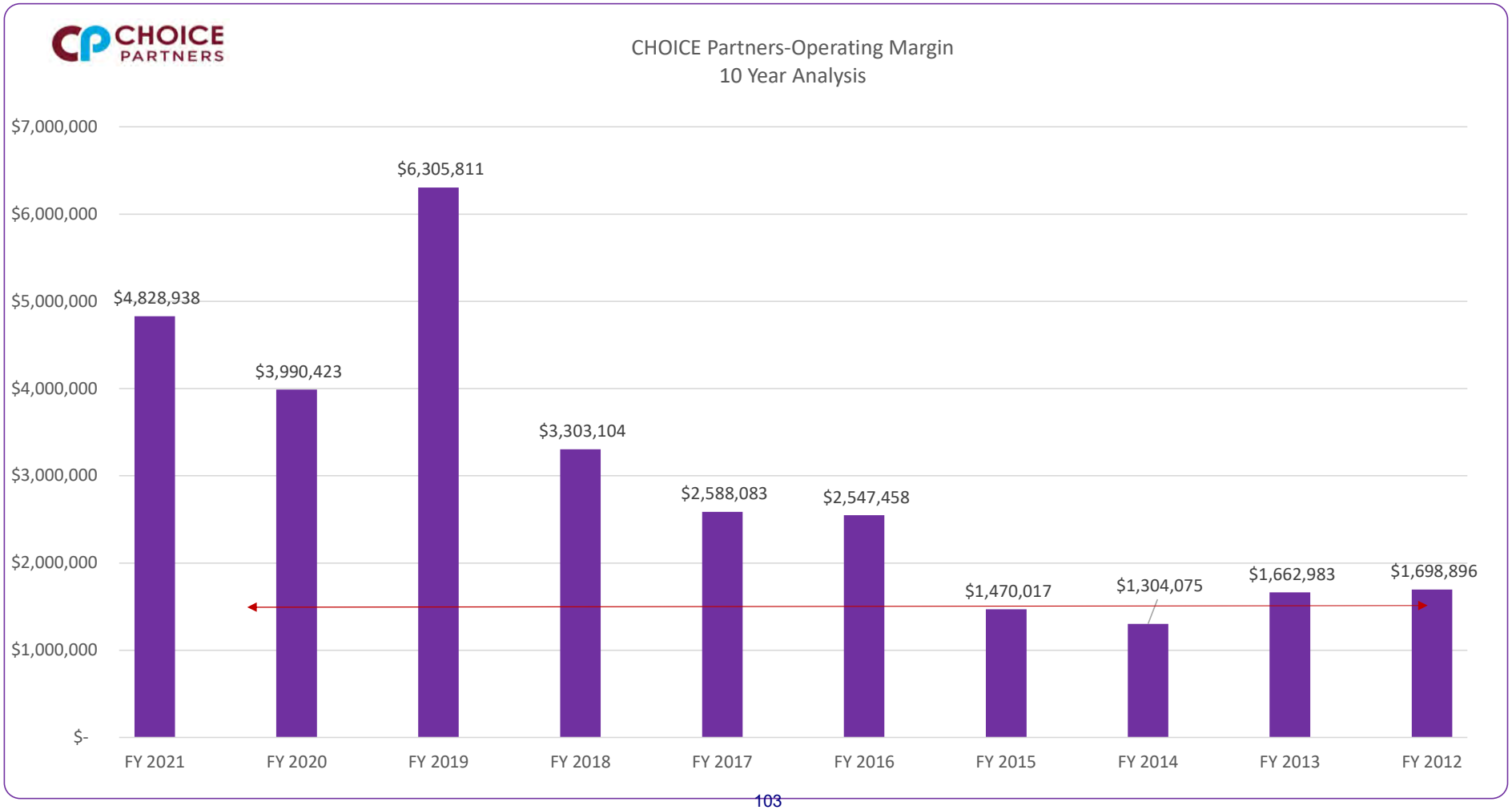
Harris County Department of Education
Choice Partners - 10 Year Analysis
Revenues vs. Expenditures
BM 955 - Food Cooperative

	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
Revenues	$ 805,869	$ 992,920	$ 1,572,304	$ 624,639	$ 883,482	$ 798,306	$ 397,349	$ 433,540	$ 1,102,374	$ 1,016,118
Expenditures	329,285	260,189	306,078	278,036	260,321	251,394	270,093	248,561	185,266	269,199
Profit/Loss	**$ 476,584**	**$ 732,731**	**$ 1,266,226**	**$ 346,603**	**$ 623,161**	**$ 546,912**	**$ 127,256**	**$ 184,978**	**$ 917,107**	**$ 746,919**
Operting Margin Ratio	59%	74%	81%	55%	71%	69%	32%	43%	83%	74%



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

	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
Revenues	$ 6,924,043	$ 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
Expenditures	2,095,106	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
Profit/Loss	**$ 4,828,938**	**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**
Operting Margin Ratio	70%	67%	75%	64%	59%	58%	46%	45%	51%	55%



Harris County Department of Education

This page was intentionally left blank.

IV-DIVISION SECTION

Harris County Department of Education

This page was intentionally left blank.

DIVISION SECTION

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

Each division includes the actual historical values from fiscal year 2016-2017, through fiscal year 2020-2021. For Fiscal year 2021-2022, the sixth column shows the amended budget as of April 30, 2022.

The final column includes the requested budget for fiscal year 2022-2023.

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

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

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

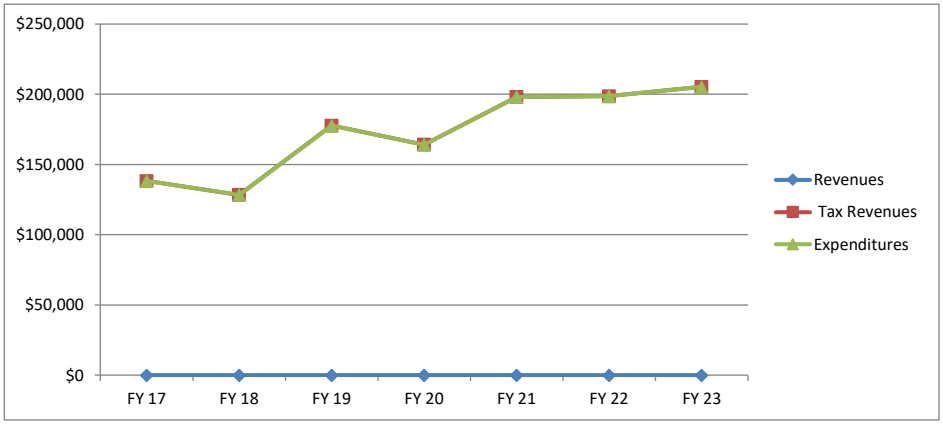
Sustainability ratio:
The sustainability ratio is calculated by dividing the total tax revenue by the total expenditures. This represents the percentage of the expenditures that is financed by taxes. The sustainability ratio applies to divisions that provide administrative support.

HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Board of Trustees

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	$ 138,343	$ 128,396	$ 177,758	$ 164,109	$ 198,143	$ 198,715	$ 205,212
Total **REVENUES**:	138,343	128,396	177,758	164,109	198,143	198,715	205,212

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	37,049	18,310	47,875	55,992	57,525	57,525	63,562
6200 - Contracted Services	44,430	49,506	67,771	53,865	30,300	30,300	32,012
6300 - Supplies & Materials	18,838	21,045	17,805	19,223	27,450	30,950	24,238
6400 - Other Operating Costs	18,670	19,520	20,141	11,762	57,930	54,430	59,430
	118,987	108,381	153,592	140,842	173,205	173,205	179,242
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	19,335	20,015	24,166	23,268	24,938	25,510	25,970
Total **EXPENDITURES**:	$ 138,322	$ 128,396	$ 177,758	$ 164,110	$ 198,143	$ 198,715	$ 205,212
Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%

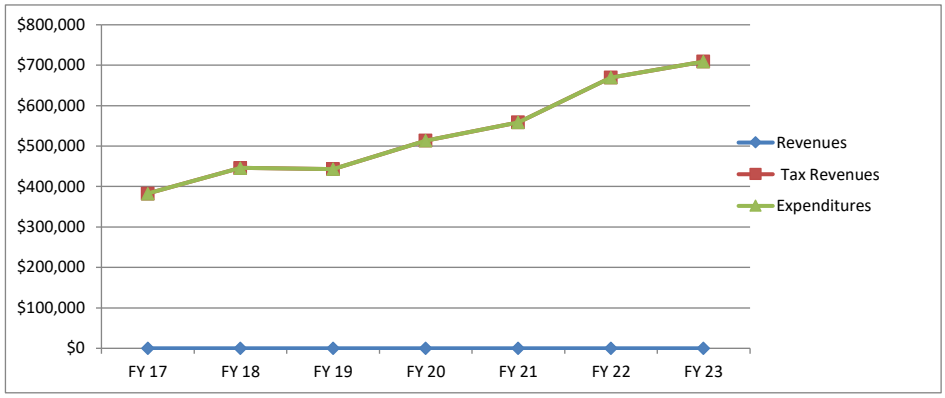


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Superintendent's Office

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Tax Revenues							
5710 - Local Property Taxes	$ 382,543	$ 445,967	$ 443,458	$ 513,513	$ 558,927	$ 669,457	$ 708,732
Total **REVENUES**:	382,543	445,967	443,458	513,513	558,927	669,457	708,732

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	320,314	341,339	390,864	423,843	480,961	517,122	593,886
6200 - Contracted Services	26,148	70,363	16,154	53,798	47,043	87,257	48,207
6300 - Supplies & Materials	3,761	3,550	6,878	7,290	8,793	12,770	11,970
6400 - Other Operating Costs	17,966	16,049	14,396	21,282	15,102	39,964	41,814
	368,189	431,301	428,292	506,213	551,899	657,113	695,877
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	14,354	14,666	15,166	7,300	7,028	12,344	12,855
Total **EXPENDITURES**:	$ 382,543	$ 445,967	$ 443,458	$ 513,513	$ 558,927	$ 669,457	$ 708,732
Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%

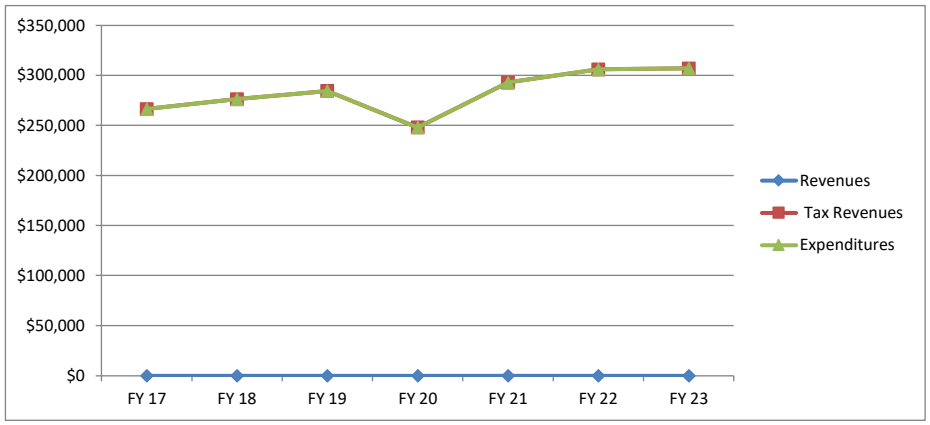


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Assistant Superintendent Education & Enrichment

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	$ 266,334	$ 276,140	284,388	$ 248,001	$ 292,916	$ 305,914	$ 307,050
Total **REVENUES**:	266,334	276,140	284,388	248,001	292,916	305,914	307,050

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	236,557	240,131	250,906	221,681	268,423	271,417	272,438
6200 - Contracted Services	1,357	2,039	1,965	724	1,580	3,254	1,394
6300 - Supplies & Materials	2,632	2,913	4,049	6,604	6,824	5,265	4,306
6400 - Other Operating Costs	20,334	23,918	21,423	13,171	10,127	19,596	22,415
	260,880	269,001	278,343	242,180	286,954	299,532	300,553
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	5,454	7,139	6,045	5,821	5,962	6,382	6,497
Total **EXPENDITURES**:	$ 266,334	$ 276,140	$ 284,388	$ 248,001	$ 292,916	$ 305,914	$ 307,050
Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%



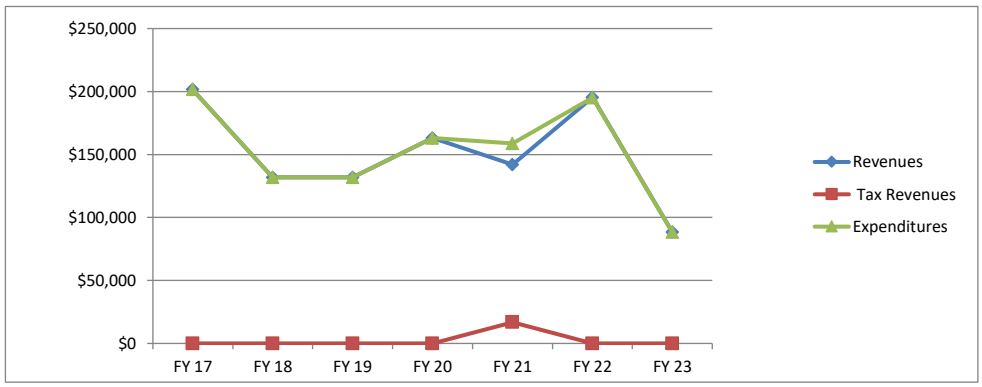
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Adult Education-Local

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Local, State, and Federal							
5740 - Local Revenue-Other	$ 500	$ -	$ -	$ -	$ 14,936	$ -	$ -
5890 - State Rev-Shared Services	18,647	73,509	-	-	-	-	-
5990 - Federal Revenue - Indirect Costs	182,468	58,241	163,066	141,992	180,497	180,103	88,486
	201,615	131,750	163,066	141,992	195,433	180,103	88,486
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	-	-	16,888	-	-	-
Total **REVENUES**:	201,615	131,750	163,066	158,880	195,433	180,103	88,486

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	64,576	3,616	-	-	7,296	-	-
6200 - Contracted Services	1,852	1,500	4,454	9,993	18,642	2,627	3,979
6300 - Supplies & Materials	3,450	3,212	6,094	3,415	3,632	7,811	5,950
6400 - Other Operating Costs	5,643	5,282	8,717	7,009	23,608	17,862	18,371
	75,521	13,610	19,264	20,417	53,178	28,300	28,300
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	126,094	118,140	143,802	138,462	141,820	151,803	60,186
Total **EXPENDITURES**:	$ 201,615	$ 131,750	$ 163,066	$ 158,879	$ 194,999	$ 180,103	$ 88,486
Performance Ratio	100%	100%	100%	89%	100%	100%	100%

Total Local, Federal, and State Revenues / Total Expenditures

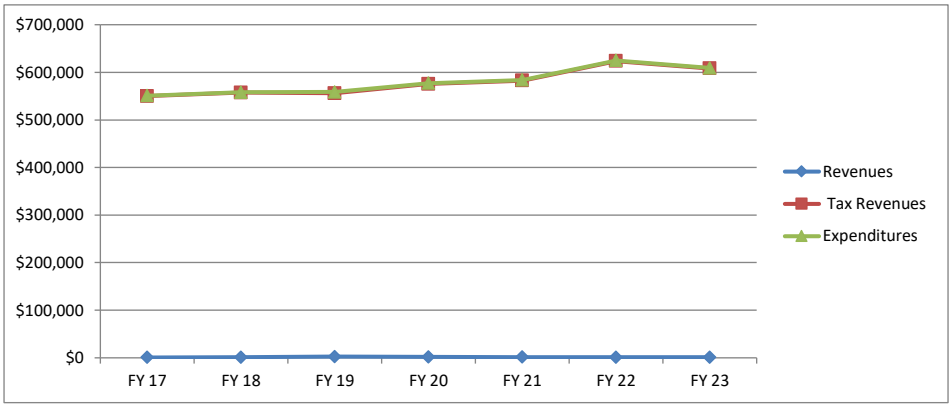


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Center for Grant Development

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5730 - Local Rev-Other Entities	$ 840	$ 865	$ 2,495	$ 1,515	$ 1,455	$ 1,250	1,200
	840	865	2,495	1,515	1,455	1,250	1,200
REVENUES - Tax Revenues							
5710 - Local Property Taxes	550,078	557,303	556,210	575,638	582,626	623,663	608,116
Total **REVENUES**:	550,918	558,168	558,705	577,153	584,081	624,913	609,316

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	492,569	503,170	511,571	538,614	552,184	567,154	551,346
6200 - Contracted Services	2,104	2,430	2,475	2,679	2,776	4,700	9,127
6300 - Supplies & Materials	18,657	15,406	22,033	17,849	14,675	20,973	14,400
6400 - Other Operating Costs	10,998	9,667	11,548	7,344	3,520	20,390	22,536
	524,328	530,673	547,626	566,486	573,155	613,217	597,409
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	26,590	27,495	11,079	10,667	10,927	11,696	11,907
Total **EXPENDITURES**:	$ 550,918	$ 558,168	$ 558,705	$ 577,153	$ 584,081	$ 624,913	$ 609,316
Sustainability Ratio							
Local Property Taxes / Total Expenditures	100%	100%	100%	100%	100%	100%	100%



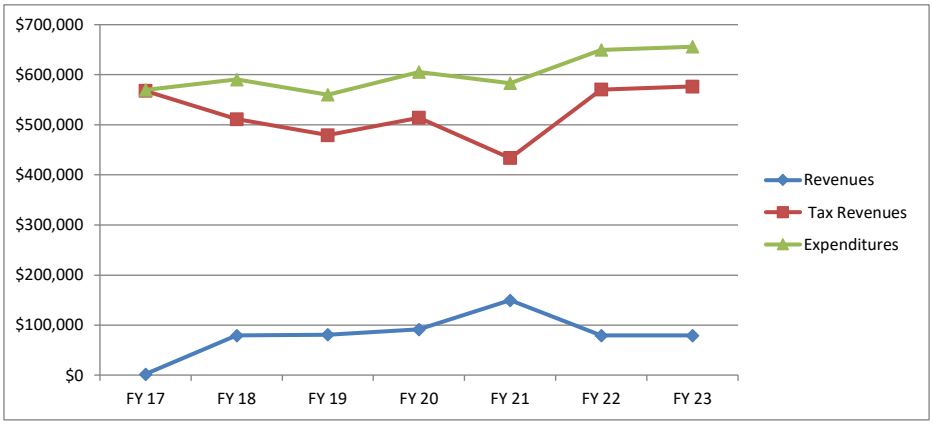
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Research & Evaluation

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	$ 2,002	$ 79,249	$ 80,786	$ 91,499	$ 149,500	$ 79,500	$ 79,500
	2,002	79,249	80,786	91,499	149,500	79,500	79,500
REVENUES - Tax Revenues							
5710 - Local Property Taxes	567,921	511,201	479,371	514,230	433,476	570,204	576,505
Total **REVENUES**:	569,923	590,450	560,157	605,729	582,976	649,704	656,005

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	522,831	530,571	508,065	559,560	537,520	591,174	597,330
6200 - Contracted Services	418	2,861	423	242	422	6,086	2,014
6300 - Supplies & Materials	20,065	25,324	22,534	27,605	31,781	27,812	32,993
6400 - Other Operating Costs	7,222	11,647	21,657	11,121	5,878	16,741	15,632
	550,536	570,403	552,679	598,528	575,601	641,813	647,969
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	19,387	20,047	7,478	7,200	7,375	7,891	8,036
Total **EXPENDITURES**:	$ 569,923	$ 590,450	$ 560,157	$ 605,728	$ 582,976	$ 649,704	$ 656,005
Performance Ratio	0%	13%	14%	15%	26%	12%	12%

Total Local, Federal, and State Revenues / Total Expenditures



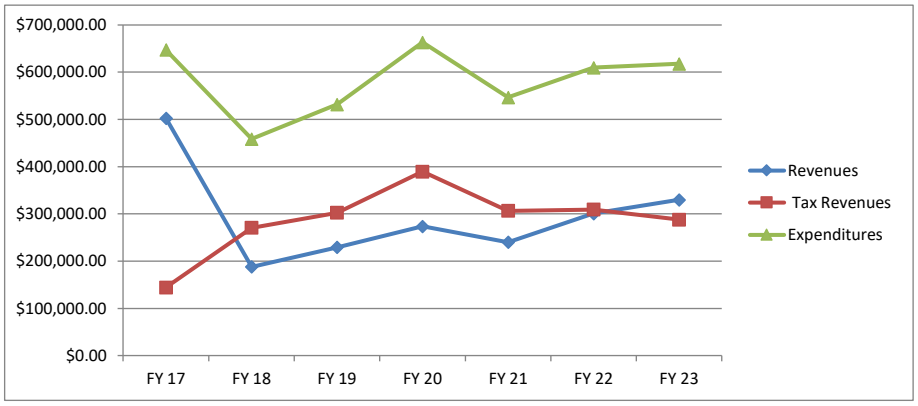
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Center Safe & Secure Schools

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	$ 502,661	$ 187,830	$ 229,396	$ 273,802	$ 239,982	$ 300,650	$ 330,051
5740 - Local Revenue-Other	-	-	-	-	-	-	-
	502,661	187,830	229,396	273,802	239,982	300,650	330,051
REVENUES - Tax Revenues							
5710 - Local Property Taxes	144,432	270,679	302,502	389,396	306,628	309,084	287,708
Total **REVENUES**:	647,093	458,509	531,898	663,198	546,610	609,734	617,759

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	261,890	365,476	399,760	390,003	363,307	404,616	372,371
6200 - Contracted Services	334,295	46,653	43,585	210,432	125,819	96,779	149,350
6300 - Supplies & Materials	13,573	12,736	30,326	18,032	15,063	28,450	29,550
6400 - Other Operating Costs	27,122	23,082	41,718	28,835	28,438	64,921	51,250
6600 - Capital Assets	-	-	-	-	-	-	-
	636,880	447,947	515,389	647,302	532,626	594,766	602,521
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	10,213	10,562	16,509	15,896	13,984	14,968	15,238
Total **EXPENDITURES**:	$ 647,093	$ 458,509	$ 531,898	$ 663,198	$ 546,610	$ 609,734	$ 617,759
Performance Ratio	78%	41%	43%	41%	44%	49%	53%

Total Local, Federal, and State Revenues / Total Expenditures



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

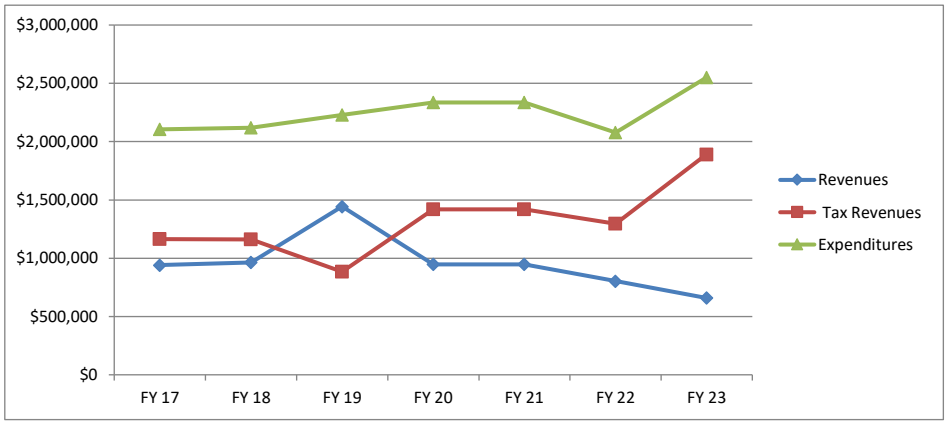
Center for Educator Success

(Historical data compiled from TLC & ECA ledgers)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	$ 902,531	$ 918,874	$ 1,401,402	$ 918,490	$ 764,247	$ 949,446	$ 650,000
5730 - Local Rev-Other Entities	$ 8,845	$ 42,373	$ 38,830	$ 24,412	$ 34,931	$ 12,500	$ 10,000
5740 - Local Revenue-Other	$ 29,762	$ 2,430	$ 2,205	$ 5,500	$ 5,000	$ -	
	941,138	963,677	1,442,437	948,402	804,178	961,946	660,000
REVENUES - Tax Revenues							
5710 - Local Property Taxes	$ 1,163,780	$ 1,161,228	$ 884,116	$ 1,418,953	$ 1,295,829	$ 1,630,915	$ 1,890,060
Total **REVENUES**:	2,104,918	2,124,905	2,326,553	2,367,355	2,100,007	2,592,861	2,550,060

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	$ 1,459,801	$ 1,509,268	$ 1,488,834	$ 1,683,448	$ 1,608,617	$ 1,726,921	$ 1,698,148
6200 - Contracted Services	$ 343,876	$ 306,689	$ 442,740	$ 312,340	$ 235,806	$ 403,602	$ 377,556
6300 - Supplies & Materials	$ 97,805	$ 75,056	$ 100,723	$ 95,241	$ 100,450	$ 202,782	$ 164,402
6400 - Other Operating Costs	$ 136,770	$ 142,807	$ 149,751	$ 200,250	$ 83,388	$ 194,201	$ 255,627
	2,038,252	2,033,820	2,182,048	2,291,279	2,028,261	2,527,506	2,495,733
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	$ 66,720	$ 85,174	$ 47,651	$ 46,008	$ 49,177	$ 67,391	54,327
Total **EXPENDITURES**:	$ 2,104,972	$ 2,118,994	$ 2,229,699	$ 2,337,287	$ 2,077,438	$ 2,594,897	$ 2,550,060
Performance Ratio	45%	45%	65%	41%	39%	37%	26%

Total Local, Federal, and State Revenues / Total Expenditures



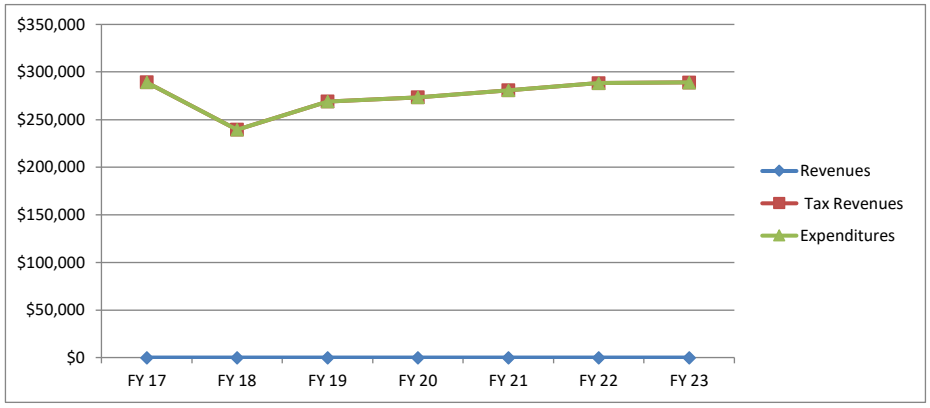
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Chief of Staff

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5740 - Local Revenue-Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	289,057	239,430	269,039	273,568	280,940	288,086	289,019
Total **REVENUES**:	289,057	239,430	269,039	273,568	280,940	288,086	289,019

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	234,208	223,555	250,734	263,066	270,213	277,098	277,941
6200 - Contracted Services	47,112	10,778	457	915	915	500	500
6300 - Supplies & Materials	2,885	1,296	7,912	1,289	3,041	709	595
6400 - Other Operating Costs	2,196	1,055	5,209	3,747	2,111	4,790	4,904
	286,401	236,684	264,312	269,017	276,279	283,097	283,940
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	2,656	2,746	4,727	4,551	4,661	4,989	5,079
Total **EXPENDITURES**:	$ 289,057	$ 239,430	$ 269,039	$ 273,568	$ 280,940	$ 288,086	$ 289,019

Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%



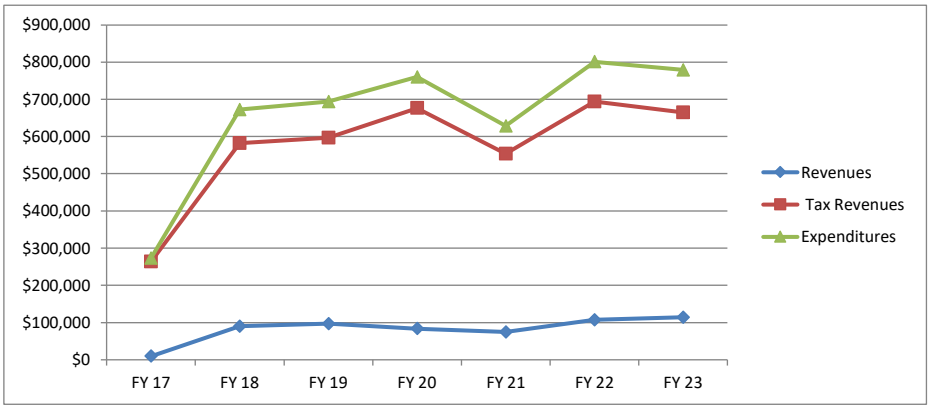
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

CASE Local

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	$ 8,685	$ 89,994	$ 87,566	$ 83,400	$ 74,810	$ 105,000	$ 112,400
5730 - Local Rev-Other Entities	-	-	7,182	160	-	2,000.00	2,000
5740 - Local Revenue-Other	1,053	-	2,445	-	-	-	-
	9,738	89,994	97,192	83,560	74,810	107,000	114,400
REVENUES - Tax Revenues							
5710 - Local Property Taxes	263,799	582,112	596,828	676,334	553,562	694,124	664,563
Total **REVENUES**:	273,537	672,106	694,020	759,894	628,372	801,124	778,963

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	78,303	214,479	255,726	316,116	249,139	341,354	341,193
6200 - Contracted Services	74,188	248,307	283,121	295,263	267,859	313,972	321,872
6300 - Supplies & Materials	32,910	51,484	53,516	41,140	33,265	36,468	19,668
6400 - Other Operating Costs	88,136	157,836	101,656	107,376	78,108	109,330	96,230
	273,537	672,106	694,020	759,895	628,372	801,124	778,963
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	-	-	-	-	-	-	-
Total **EXPENDITURES**:	$ 273,537	$ 672,106	$ 694,020	$ 759,895	$ 628,372	$ 801,124	$ 778,963
Performance Ratio	4%	13%	14%	11%	12%	13%	15%

Total Local, Federal, and State Revenues / Total Expenditures

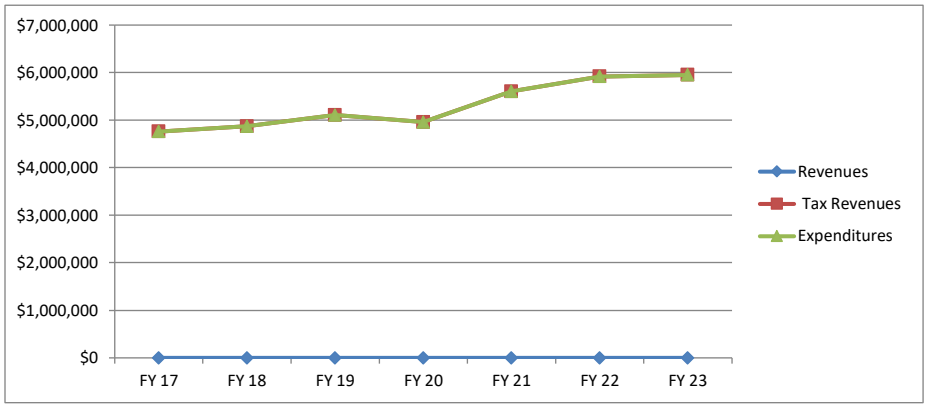


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Facilities Support Services

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Local, State, and Federal							
5790 - Local Revenue	4,762,985	4,870,172	5,106,152	4,957,533	5,603,310	5,918,339	5,952,078
	4,762,985	4,870,172	5,106,152	4,957,533	5,603,310	5,918,339	5,952,078
Total **REVENUES**:	$ 4,762,985	$ 4,870,172	$ 5,106,152	$ 4,957,533	$ 5,603,310	$ 5,918,339	$ 5,952,078

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,354,833	2,437,532	2,464,963	2,631,243	2,762,315	2,934,239	2,871,498
6200 - Contracted Services	1,582,693	1,551,258	1,696,516	1,505,222	1,870,777	1,988,626	2,057,780
6300 - Supplies & Materials	360,600	427,287	441,044	271,732	307,357	276,502	302,300
6400 - Other Operating Costs	422,694	454,095	471,864	539,728	662,861	718,972	720,500
6600 - Capital Assets	42,165	-	31,764	9,608	-	-	-
	4,762,985	4,870,172	5,106,152	4,957,533	5,603,310	5,918,339	5,952,078
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	-	-	-	-	-	-	-
Total **EXPENDITURES**:	$ 4,762,985	$ 4,870,172	$ 5,106,152	$ 4,957,533	$ 5,603,310	$ 5,918,339	$ 5,952,078
Sustainability Ratio							
Local Revenue / Expenditures	100%	100%	100%	100%	100%	100%	100%



Harris County Department of Education

Harris County Department of Education

Facility Charges FY2023

Floor	Division					Division Code	Square Footage	Cost per Square Footage	Yearly Square Footage Charges
6300: 1st Floor	**1st Floor Total Square Footage**						**19,350**		
	Business					050	3,932	$ 8.70	$ 34,198
	Human Resources					030	2,299	$ 8.70	$ 19,995
	Facilities Support (Javier, Annette, Mailroom)					098	432	$ 8.70	$ 3,757
	Technology 1st Floor Server Room					090	612	$ 8.70	$ 5,323
	Conference Rooms					098	2,880	$ 8.70	$ 25,048
	Storage (Facilities)					098	240	$ 8.70	$ 2,087
	Common (Lobby, Breakroom, RR, Garage Lobby, Corridors)					098	8,955	$ 8.70	$ 77,885
6300: 2nd Floor	**2nd Floor Total Square Footage**						**17,046**		
	Chief Communication Officer					093	368	$ 8.70	$ 3,201
	Communications					925	2,344	$ 8.70	$ 20,387
	Purchasing					950	2,940	$ 8.70	$ 25,570
	Technology 2nd Floor only					090	5,435	$ 8.70	$ 47,270
	Therapy					111	128	$ 8.70	$ 1,113
	Storage (Facilities)					098	264	$ 8.70	$ 2,296
	Common (Lobby, Breakroom, RR, Corridors)					098	5,567	$ 8.70	$ 48,418
6300: 3rd Floor	**3rd Floor Total Square Footage**						**16,569**		
	TLC Division (including storage in lobby)					301	4,116	$ 8.70	$ 35,798
	Digital Education & Innovation					190	372	$ 8.70	$ 3,235
	Head Start (including storage in lobby)					901	4,260	$ 8.70	$ 37,051
	ELPA					014	1,400	$ 8.70	$ 12,176
	Meeting Rooms					098	600	$ 8.70	$ 5,218
	Facilities Office (Andrea)					098	221	$ 8.70	$ 1,922
	Therapy Conference Room					111	300	$ 8.70	$ 2,609
	Bussiness Service (Room 318)					050	352	$ 8.70	$ 3,061
	Storage (Facilities)					098	48	$ 8.70	$ 417
	Privacy Area (Human Resource)					030	256	$ 8.70	$ 2,227
	Business Conference Room					050	300	$ 8.70	$ 2,609
	Common (Lobby, Breakroom, RR, Corridors)					098	4,344	$ 8.70	$ 37,781
6300: 4th Floor	**4th Floor Total Square Footage**						**16,569**		
	Asst Supt Academic Support					011	583	$ 8.70	$ 5,071
	Asst Supt Education & Enrichment					012	747	$ 8.70	$ 6,497
	Schools Division					501	990	$ 8.70	$ 8,610
	Head Start 4th Floor					901	2,200	$ 8.70	$ 19,134
	Superintendent's Office					001	902	$ 8.70	$ 7,845
	Center for Grants Development					923	1,369	$ 8.70	$ 11,907
	Board of Trustees					010	2,456	$ 8.70	$ 21,361
	Board Secretary (Board Of Trustees)					010	117	$ 8.70	$ 1,018
	Chief Of Staff					094	584	$ 8.70	$ 5,079
	Board Conference Room (Next to Sup. Office)					010	413	$ 8.70	$ 3,592
	Storage (Facilities)					098	68	$ 8.70	$ 591
	Common (Lobby, Breakroom, RR, Corridors)					098	6,140	$ 8.70	$ 53,402
	Total Common Space (all floors)						**25,006**		
	TOTAL 6300 Irvington						**69,534**		**$ 604,764**
NPO: 1st Floor	Records Management (Warehouse)					954	123,200	$ 6.00	$ 739,200
	Records Management (Office)					954	3,200	$ 8.70	$ 27,832
	CASE					098	7,840	$ 8.70	$ 68,188
	Conference Rooms					098	7,200	$ 8.70	$ 62,621
	Facilities Support (Warehouse)					098	22,500	$ 8.70	$ 195,691
	Facilites Support (Office)					098	400	$ 8.70	$ 3,479
NPO: 2nd Floor	Adult Ed					201	6,920	$ 8.70	$ 60,186
	Superintendent's Office/Human Resource Satalite					001	576	$ 8.70	$ 5,010
	Facilities Support (JP: Office, Conference, Storage)					098	5,248	$ 8.70	$ 45,644
	Facilities Support (Rich, Laura, Javier)					098	2,351	$ 8.70	$ 20,448
	Facilities- Construction					086	608	$ 8.70	$ 5,288
	Choice Partners					711	8,153	$ 8.70	$ 70,910
	Center for Safe Schools					005	1,752	$ 8.70	$ 15,238
	Client Engagement					092	881	$ 8.70	$ 7,662
	Therapy Services					111	8,160	$ 8.70	$ 70,971
	CASE					098	7,936	$ 8.70	$ 69,022
	Research & Evaluation					924	924	$ 8.70	$ 8,036
	Technology (Help Desk)					098	192	$ 8.70	$ 1,670
	Vacant 2nd Floor					098	36,720	$ 8.70	$ 319,368
	Common (All floors)					098	127,839	$ 8.70	$ 1,444,184
	Total Occupied SF						**244,761**		**$ 3,240,647**
	Total NPO						**372,600**		
	Adult Ed Administration 6515 Irvington			Demo	9,000	201	-	$ 8.70	$ -
	Adult Ed Administration 626 Lindale			Demo	15,000				
	New Adult Ed Center	Substantial Completion	2/21/2023	New SF	52,800				
	Fortis Academy					971	20,057	$ 8.70	$ 174,444
	Highpoint East High School					970	27,280	$ 8.70	$ 237,265
	Highpoint East High School Gym		Common SF		10,000				
	Highpoint East Middle School					970	18,000	$ 8.70	$ 156,553
	Highpoint East Middle School Gym		Common SF		10,000				
	New Highpoint East Middel School	Substantial Completion	12/17/2022	New SF	21,212				
	ABS East (3,567 common)					131	39,850	$ 8.70	$ 346,591
	New ABS East	Substantial Completion	10/24/2022	New SF	43,000				
	ABS West (1,596 common)					098	21,251	$ 8.70	$ 184,828
	New ABS West					132	47,970	$ 8.70	$ 417,214
	600 Crosstimbers Records					098	18,000	$ 8.70	$ 156,553
	600 Crosstimbers Print Shop					098	16,500	$ 8.70	$ 143,507
	619 King St					098	1,410	$ 8.70	$ 12,263
	6311 Irvington					098	8,400	$ 8.70	$ 73,058
	3813 Caplin St					098	16,500	$ 8.70	$ 143,507
	Science Lab (Reid St)					301	2,000	$ 8.70	$ 17,395
	709 Melbourne	Storage Warehouse	Existing SF			901	5,000	$ 8.70	$ 43,487
	Coolwood Head Start	Substantial Completion	7/1/2023	New SF	13,830				
	LaPorte Head Start		Acutal Gross Area SF				-		
	Total Other Buildings						**242,218**		**$ 2,106,664**
	TOTAL ALL BUILDINGS						**684,352**		**$ 5,952,076**
	Facility Charges Budgeted FY23						5,952,076		$ 0
	Total Square Feet						684,352		
	Cost per Sq. Ft.						8.70		

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

Rich Vela, Executive Director

Joe Carreon, Construction Director

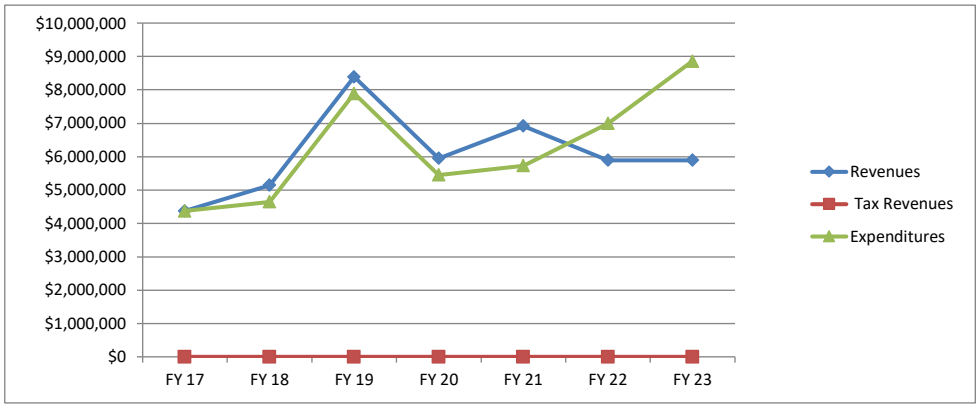
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Choice Partners

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	$ 4,339,278	$ 5,117,297	$ 8,349,972	$ 5,921,174	$ 6,924,043	$ 5,861,380	$ 5,861,380
5740 - Local Revenue-Other	32,000	30,200	39,700	31,506		32,000	32,000
Total **REVENUES**:	4,371,278	5,147,497	8,389,672	5,952,680	6,924,043	5,893,380	5,893,380

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	1,163,228	1,205,699	1,370,380	1,438,371	1,677,946	1,698,087	1,686,957
6200 - Contracted Services	312,929	344,062	367,292	264,157	505,190	404,610	516,250
6300 - Supplies & Materials	64,041	61,506	50,917	43,561	190,690	144,840	145,070
6400 - Other Operating Costs	178,745	166,685	229,291	135,423	359,220	311,920	1,336,210
6600 - Capital Assets	-	-	-	17,261	-	-	-
8900 - Other Uses	2,588,083	2,803,104	5,805,811	3,490,423	2,927,240	4,364,271	5,104,412
	4,307,026	4,581,056	7,823,691	5,389,196	5,660,286	6,923,728	8,788,899
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	64,252	66,441	65,981	63,485	68,094	69,652	70,910
Total **EXPENDITURES**:	$ 4,371,278	$ 4,647,497	$ 7,889,672	$ 5,452,681	$ 5,728,380	$ 6,993,380	$ 8,859,809
Performance Ratio*	59%	54%	69%	59%	42%	74%	87%

*Total Transfer to General Fund / Total Revenue

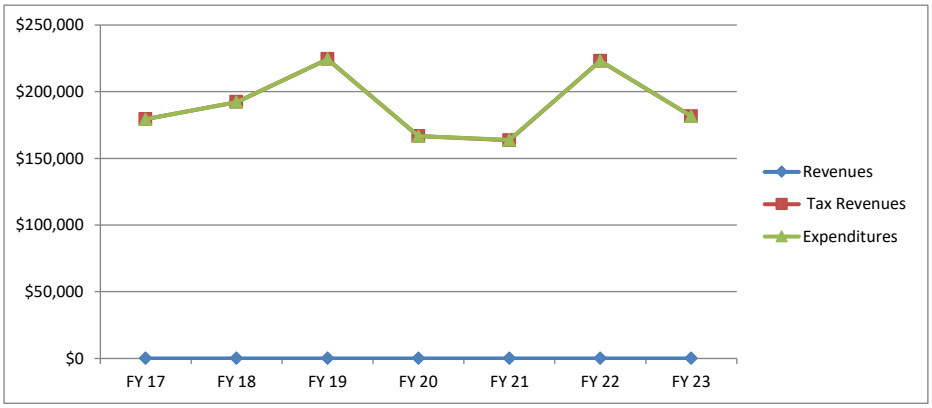


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Facility - Construction Services

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	$ 179,413	$ 192,282	$ 224,436	$ 166,604	$ 163,536	$ 223,156	$ 181,585
Total **REVENUES**:	179,413	192,282	224,436	166,604	163,536	223,156	181,585

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	173,411	185,352	171,592	159,978	156,552	196,862	155,197
6200 - Contracted Services	2,375	3,996	3,022	2,031	2,131	2,000	2,000
6300 - Supplies & Materials	-	-	-	930	-	3,000	3,000
6400 - Other Operating Costs	790	-	2,429	548	-	16,100	16,100
	176,576	189,348	177,044	163,487	158,683	217,962	176,297
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	2,837	2,934	47,392	3,117	5,078	5,194	5,288
Total **EXPENDITURES**:	$ 179,413	$ 192,282	$ 224,436	$ 166,604	$ 163,761	$ 223,156	$ 181,585
Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%

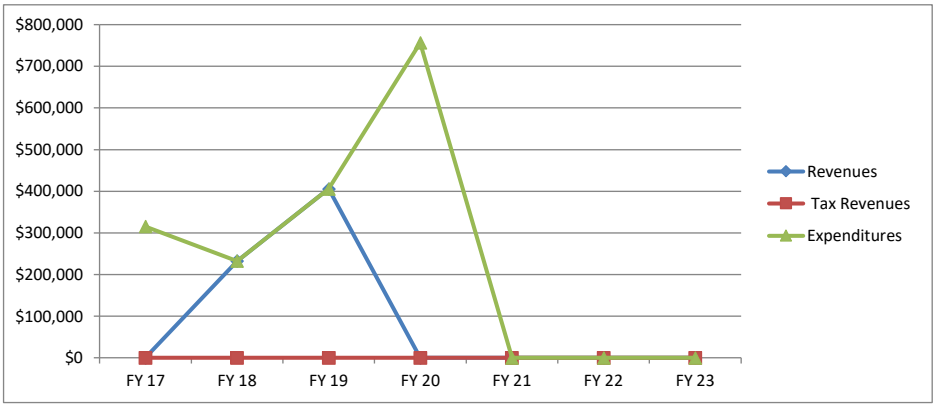


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Facility Support Local Construction

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5740 - Local Revenue-Other	$ -	232,493	405,614	$ 756,317	$ -	$ -	$ -
	-	232,493	405,614	-	-	-	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	-	-	-	-	-	-
Total **REVENUES**:	-	232,493	405,614	-	-	-	-

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6200 - Contracted Services	-	-	25,364	66,138	-	-	-
6300 - Supplies & Materials	-	2,235	7,536	-	-	-	-
6400 - Other Operating Costs	-		372,714	690,179	-	-	-
6600 - Capital Assets	315,515	230,258	-	-	-	-	-
Total **EXPENDITURES**:	$ 315,515	$ 232,493	$ 405,614	$ 756,317	$ -	$ -	$ -
Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%
100% Support Division by General Fund							

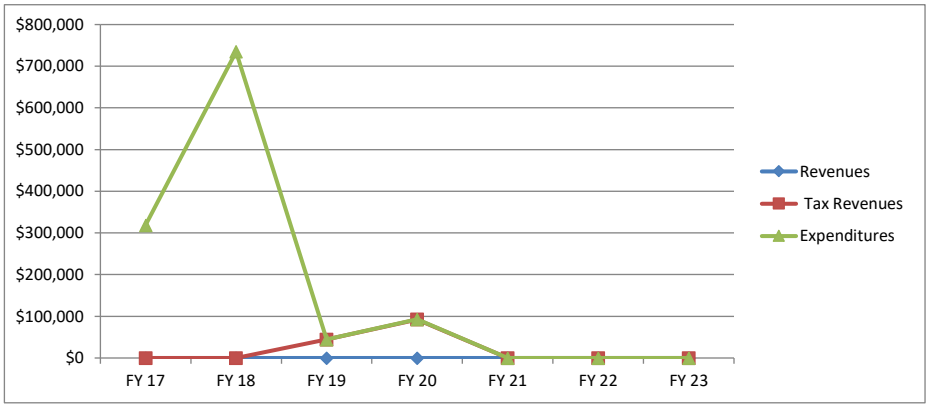


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Facilities Asset Replacement

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	$ 318,418	$ 734,913	$ 44,473	$ 92,444	$ -	$ -	$ -
Total **REVENUES**:	-	-	44,473	92,444	-	-	-

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6600 - Capital Assets	318,418	734,913	44,473	92,444	-	-	-
Total **EXPENDITURES**:	$ 318,418	$ 734,913	$ 44,473	$ 92,444	$ -	$ -	$ -
Sustainability Ratio	100%	100%	100%	100%	100%	100%	100%
Local Property Taxes / Expenditures							
100% Support Division by General Fund							



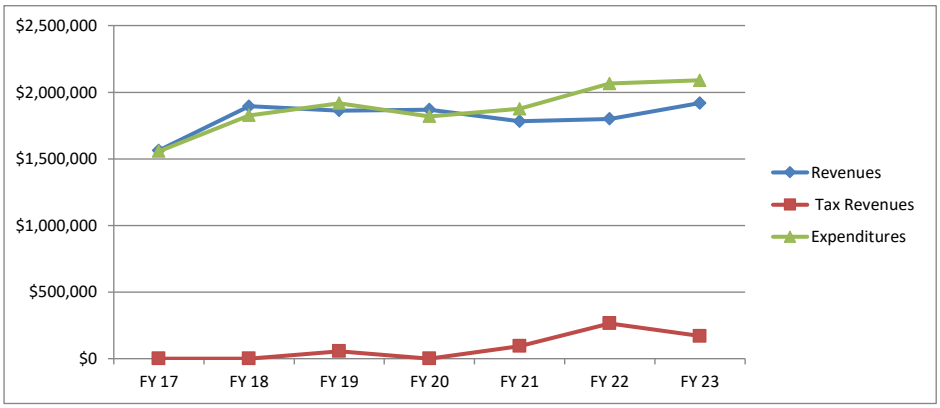
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Records Mgmt. Services

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	$ 1,493,589	$ 1,809,087	$ 1,619,412	$ 1,803,988	$ 1,732,472	$ 1,730,575	$ 1,848,413
5615 - Transfer In - Choice	-	-	174,136	-	-	-	-
5740 - Local Revenue-Other	69,576	85,684	68,270	64,796	49,118	70,000	70,000
	1,563,165	1,894,771	1,861,817	1,868,784	1,781,591	1,800,575	1,918,413
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	-	55,524	-	94,072	264,501	170,343
Total **REVENUES**:	1,563,165	1,894,771	1,917,341	1,868,784	1,875,662	2,065,076	2,088,756

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	719,182	765,299	808,152	862,935	873,159	945,138	940,224
6200 - Contracted Services	99,134	231,431	184,532	77,933	118,364	139,850	170,500
6300 - Supplies & Materials	126,175	141,228	131,172	146,381	138,799	173,010	205,500
6400 - Other Operating Costs	874	1,521	17,804	1,328	808	5,100	5,500
6600 - Capital Assets	-	17,806	-	-	12,600	35,440	-
	945,365	1,157,285	1,141,661	1,088,577	1,143,729	1,298,538	1,321,724
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	612,015	668,853	775,680	730,370	731,933	766,538	767,032
Total **EXPENDITURES**:	$ 1,557,380	$ 1,826,138	$ 1,917,341	$ 1,818,947	$ 1,875,662	$ 2,065,076	$ 2,088,756
Performance Ratio	100%	104%	97%	103%	95%	87%	92%

Total Local, Federal, and State Revenues / Total Expenditures

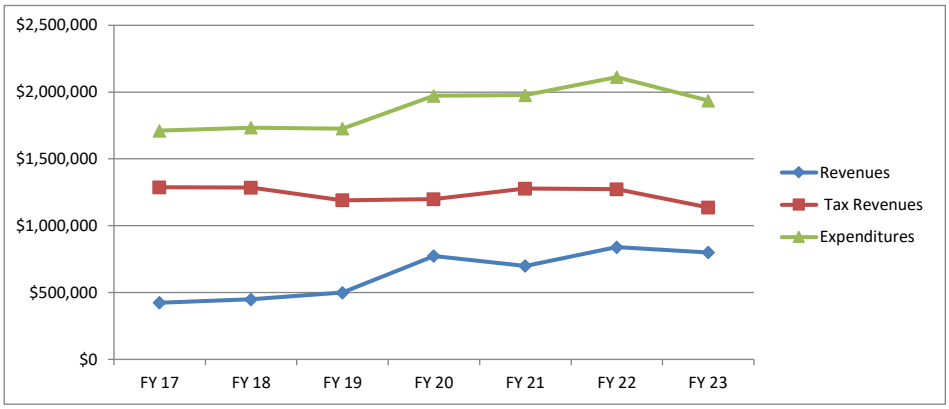


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Business Support Services

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	$ 54,525	$ 1,628	$ 54,068	$ 245,754	$ 132,721	$ 80,000	$ 100,000
5730 - Local Rev-Other Entities	4,052	340	-	-	-	-	-
5740 - Local Revenue-Other	20	2,622	1,030	-	-	-	-
5890 - State Rev - Shared Services	-	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	365,758	444,132	444,132	528,045	566,397	759,823	700,166
	424,355	448,722	499,231	773,799	699,118	839,823	800,166
REVENUES - Tax Revenues							
5710 - Local Property Taxes	1,287,220	1,284,514	1,189,810	1,198,598	1,278,118	1,272,321	1,136,087
Total **REVENUES**:	1,711,575	1,733,236	1,689,041	1,972,397	1,977,237	2,112,144	1,936,253

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	1,219,835	1,224,714	1,191,499	1,361,694	1,376,380	1,474,532	1,487,934
6200 - Contracted Services	302,777	325,695	395,502	461,478	468,137	488,200	304,200
6300 - Supplies & Materials	51,561	46,149	45,185	64,147	41,765	54,750	53,250
6400 - Other Operating Costs	56,860	64,712	59,918	52,100	54,368	55,500	51,000
6600 - Capital Assets	-	-	-	-	-	-	-
	1,631,033	1,661,270	1,692,104	1,939,419	1,940,650	2,072,982	1,896,384
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	80,542	71,966	34,249	32,978	36,587	39,162	39,869
Total **EXPENDITURES**:	$ 1,711,575	$ 1,733,236	$ 1,726,353	$ 1,972,397	$ 1,977,237	$ 2,112,144	$ 1,936,253
Sustainability Ratio							
Local Property Taxes / Expenditures	75%	74%	69%	61%	65%	60%	59%

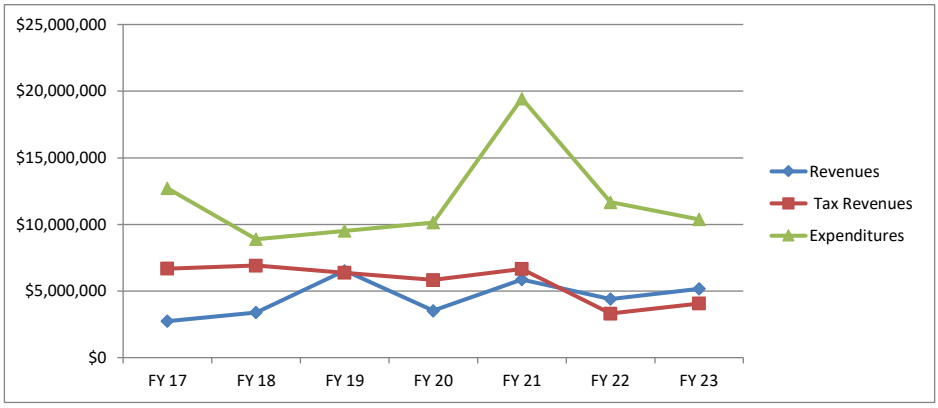


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Department Wide

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5610 - Other Sources	$ 2,588,083	$ 2,803,104	$ 5,631,675	$ 2,990,423	$ 4,828,938	$ 4,364,271	$ 5,104,412
5730 - Local Rev-Other Entities	-	2,810	9,297	-	19,619	-	21,000
5740 - Local Revenue-Other	159,188	595,642	788,005	408,144	1,012,545	50,000	50,000
5790 - Local Revenue - Local Grants	-	945	-	-	-	-	727
5990 - Fed Rev - Indirect Costs	-	-	101,989	139,883	9,021	-	-
	2,747,271	3,402,501	6,530,965	3,538,450	5,870,123	4,414,271	5,176,139
REVENUES - Tax Revenues							
5710 - Local Property Taxes	6,692,639	6,910,967	6,385,994	5,839,207	6,674,365	3,322,367	4,071,369
Total **REVENUES**:	9,439,910	10,313,468	12,916,959	9,377,657	12,544,488	7,736,638	9,247,508

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	-	-	-	-	-	(791,934)	(767,000)
6200 - Contracted Services	717,872	725,605	886,289	959,788	1,627,785	2,626,595	2,004,594
6300 - Supplies & Materials	(40,758)	(32,018)	36,814	143,573	63,753	61,273	10,877
6400 - Other Operating Costs	992,682	80,196	105,427	129,095	927,090	174,488	1,074,500
6600 - Capital Assets	216,663	-	11,709	-	-	-	-
8900 - Other Uses	8,679,518	5,770,378	5,829,097	6,272,885	13,948,194	6,504,409	4,864,887
	10,565,977	6,544,161	6,869,336	7,505,341	16,566,822	8,574,831	7,187,858
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	2,145,893	2,354,102	2,647,639	2,643,572	2,872,846	3,093,638	3,202,857
Total **EXPENDITURES**:	$ 12,711,870	$ 8,898,263	$ 9,516,975	$ 10,148,913	$ 19,439,668	$ 11,668,469	$ 10,390,715
Sustainability Ratio							
Local Property Taxes / Expenditures	53%	78%	67%	58%	34%	28%	39%

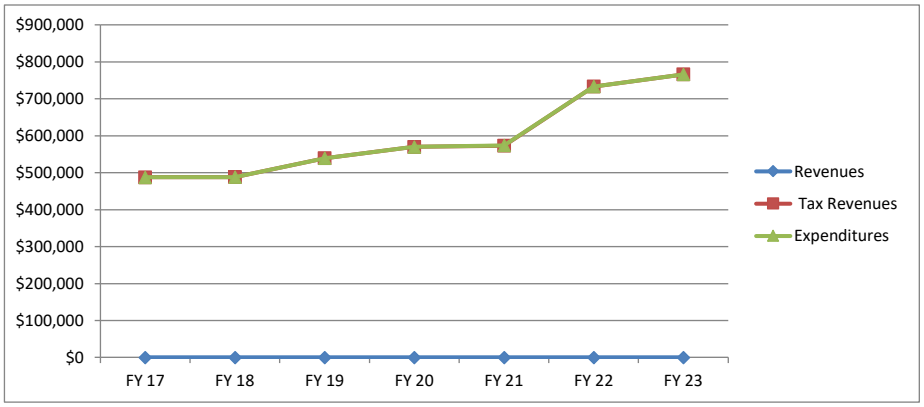


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Procurement Services

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Tax Revenues							
5720 - Local Rev-Schl Districts	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5710 - Local Property Taxes	487,590	488,358	538,984	569,876	573,016	733,452	765,962
Total **REVENUES**:	487,590	488,358	538,984	569,876	573,016	733,452	765,962

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	422,724	433,340	461,324	511,755	493,263	583,635	592,692
6200 - Contracted Services	21,454	5,122	19,571	18,657	30,886	66,050	73,200
6300 - Supplies & Materials	17,231	19,832	19,569	11,957	9,226	24,400	27,900
6400 - Other Operating Costs	18,639	22,265	26,397	15,834	16,176	34,250	46,600
	480,048	480,559	526,861	558,203	549,551	708,335	740,392
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	7,542	7,799	12,123	11,673	24,555	25,117	25,570
Total **EXPENDITURES**:	$ 487,590	$ 488,358	$ 538,984	$ 569,876	$ 574,106	$ 733,452	$ 765,962
Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%

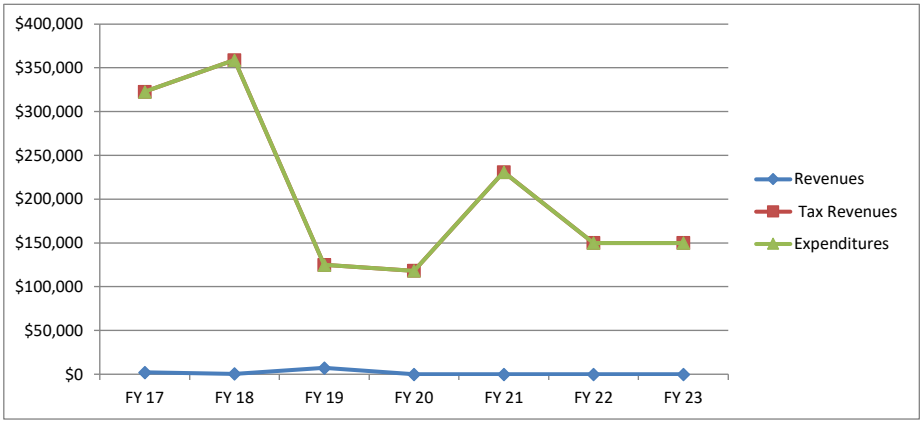


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Retirement Leave Benefits Fund

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5610 - Other Sources	$ 2,291	$ -	$ -	$ -	$ -	$ -	$ -
5740 - Local Revenue-Other	-	554	7,344	-	-	-	-
	2,291	554	7,344	-	-	-	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	320,504	358,410	117,488	118,233	231,057	150,000	150,000
Total **REVENUES**:	322,795	358,964	124,832	118,233	231,057	150,000	150,000

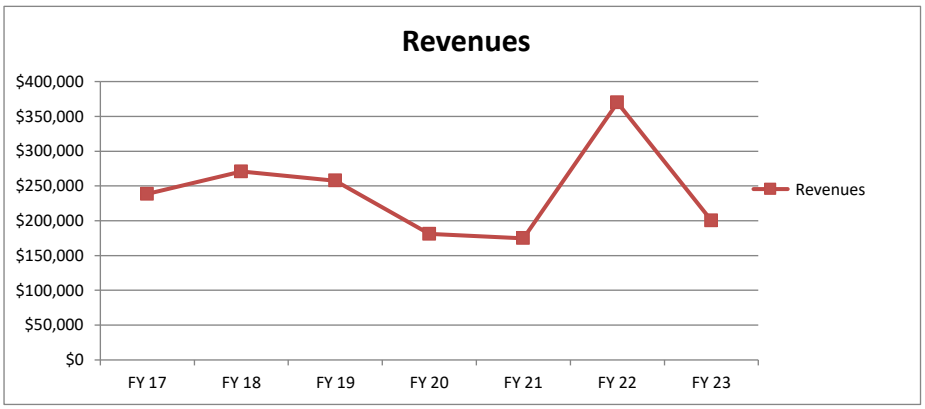
	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	322,795	358,964	124,832	118,233	231,057	150,000	150,000
Total **EXPENDITURES**:	$ 322,795	$ 358,964	$ 124,832	$ 118,233	$ 231,057	$ 150,000	$ 150,000
Sustainability Ratio							
Local Property Taxes / Expenditures	99%	100%	94%	100%	100%	100%	100%



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

State TEA Supplemental Compensation

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
REVENUES - Tax Revenues							
5810 - State Revenues	$ 238,467	$ 270,803	$ 257,561	$ 181,043	$ 174,834	$ 370,000	$ 200,000
Total **REVENUES**:	$ 238,467	$ 270,803	$ 257,561	$ 181,043	$ 174,834	$ 370,000	$ 200,000

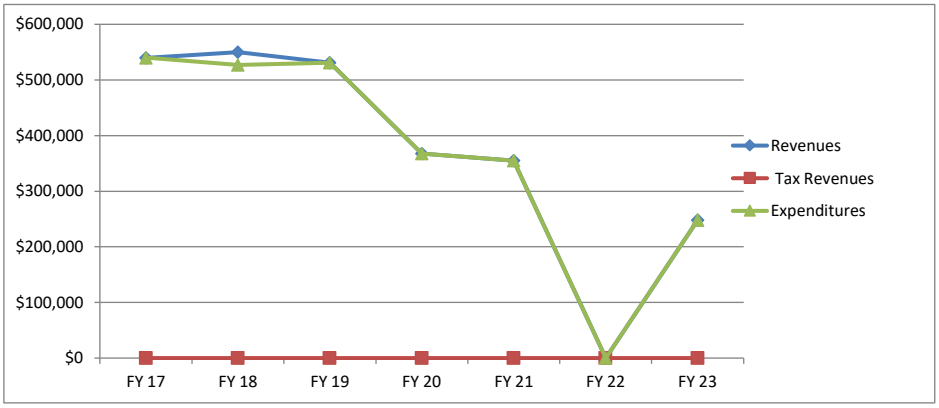


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

State TEA Employee Portion Health Insurance

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Local, State, and Federal							
5830 - Revenue-Other TX Agencies	$ 539,660	$ 549,813	$ 530,900	$ 367,573	$ 354,966	$ -	$ 248,000
Total **REVENUES**:	539,660	549,813	530,900	367,573	354,966	-	248,000

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	539,660	526,930	530,900	367,573	354,966	-	248,000
Total **EXPENDITURES**:	$ 539,660	$ 526,930	$ 530,900	$ 367,573	$ 354,966	$ -	$ 248,000
Sustainability Ratio							
Local Property Taxes / Expenditures	100%	104%	100%	100%	0%	0%	0%

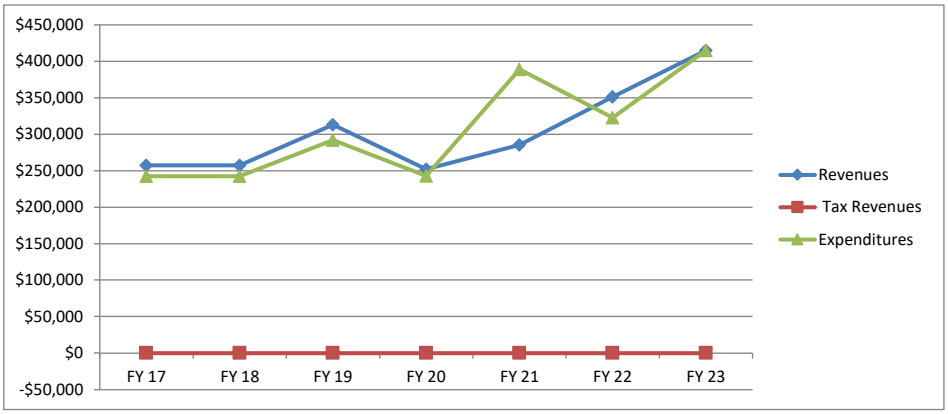


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

ISF - Workers Compensation

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Local, State and Federal							
5740 - Local Revenue - Other	$ 232	$ 412	$ -	$ 36,912	$ 1,035	$ -	$ -
5759 - Local Revenue - Workers	256,903	312,682	252,081	248,628	349,991	415,000	415,000
Total **REVENUES**:	257,135	313,094	252,081	285,540	351,027	415,000	415,000

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6200 - Contracted Services	-	-	-	-	-	-	-
6400 - Other Operating Costs	242,386	291,927	242,666	388,885	322,522	415,000	415,000
	242,386	291,927	242,666	388,885	322,522	415,000	415,000
Total **EXPENDITURES**:	$ 242,386	$ 291,927	$ 242,666	$ 388,885	$ 322,522	$ 415,000	$ 415,000
Sustainability Ratio							
Local Property Taxes / Expenditures	0%	107%	104%	73%	109%	100%	100%

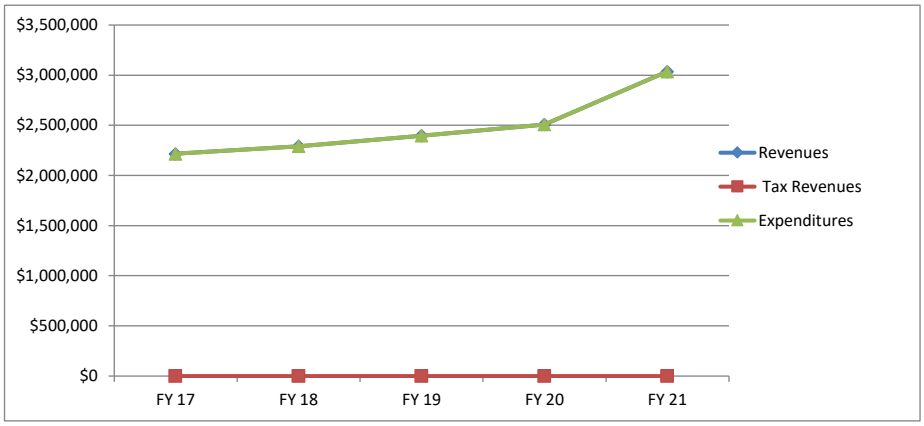


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

State TRS On Behalf Payments

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
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
Total **REVENUES**:	2,215,370	2,290,135	2,396,189	2,508,669	3,036,198	3,000,000	3,250,000

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
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
Total **EXPENDITURES**:	$ 2,215,370	$ 2,290,135	$ 2,396,189	$ 2,508,669	$ 3,036,198	$ 3,000,000	$ 3,250,000
Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%

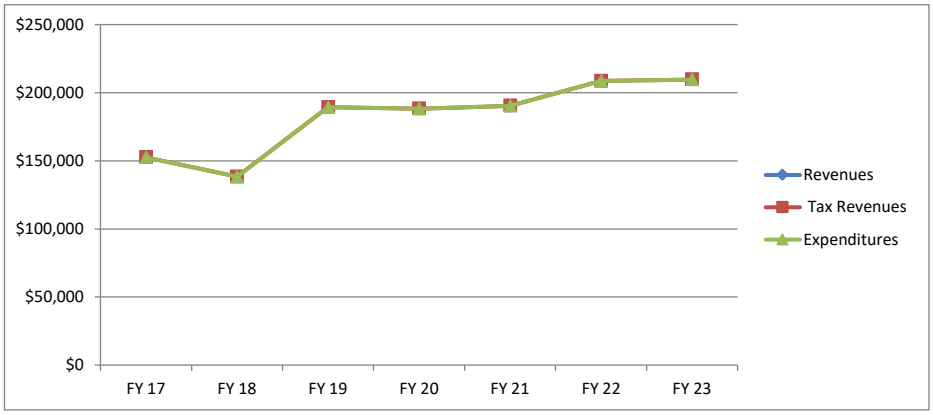


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Chief Communications Officer

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Tax Revenues							
5710 - Local Property Taxes	$ 152,604	$ 138,432	$ 189,376	$ 188,352	$ 190,454	$ 208,653	$ 209,700
Total **REVENUES**:	152,604	138,432	189,376	188,352	190,454	208,653	209,700

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	146,964	134,027	173,689	178,956	183,559	187,309	188,299
6200 - Contracted Services	-	-	1,459	457	457	1,500	1,500
6300 - Supplies & Materials	1,472	-	5,089	271	352	5,500	5,500
6400 - Other Operating Costs	1,078	1,210	6,160	5,800	3,148	11,200	11,200
	149,514	135,237	186,398	185,484	187,517	205,509	206,499
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	3,090	3,195	2,978	2,868	2,938	3,144	3,201
Total **EXPENDITURES**:	$ 152,604	$ 138,432	$ 189,376	$ 188,352	$ 190,454	$ 208,653	$ 209,700
Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%

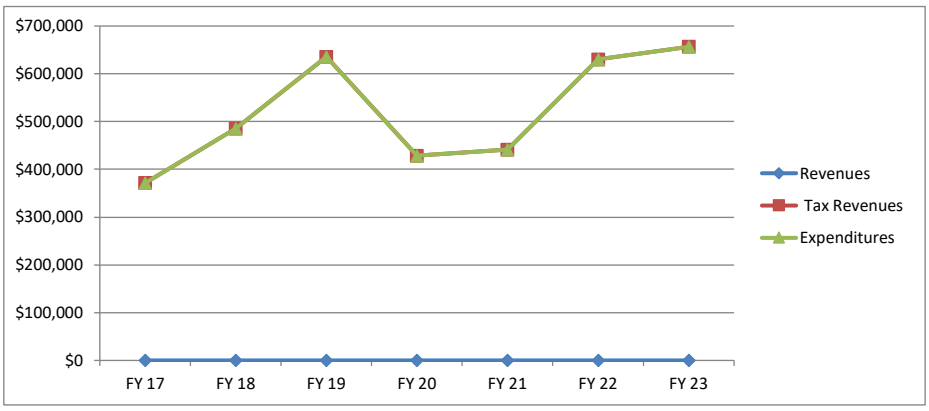


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Client Engagement

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Local, State, and Federal							
5740 - Local Revenue-Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	371,341	485,496	635,548	428,762	441,113	630,453	656,852
Total **REVENUES**:	371,341	485,496	635,548	428,762	441,113	630,453	656,852

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	286,132	419,469	507,403	330,337	335,619	496,687	522,951
6200 - Contracted Services	19,257	10,662	15,765	9,480	12,470	30,559	18,559
6300 - Supplies & Materials	19,824	12,150	22,381	12,979	15,632	20,035	25,110
6400 - Other Operating Costs	39,185	36,036	82,870	69,101	70,359	75,645	82,570
	364,398	478,317	628,419	421,897	434,081	622,926	649,190
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	6,943	7,179	7,130	6,865	7,358	7,527	7,662
Total **EXPENDITURES**:	$ 371,341	$ 485,496	$ 635,549	$ 428,762	$ 441,439	$ 630,453	$ 656,852
Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%

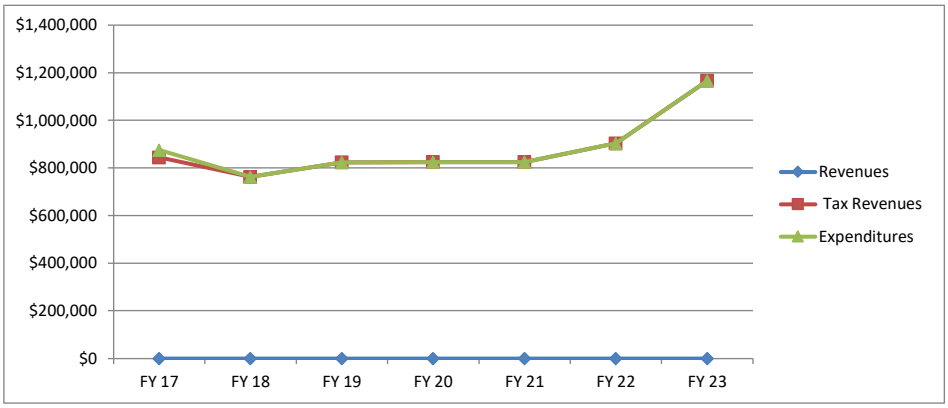


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Communications

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5740 - Local Revenue-Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	844,140	762,759	823,409	824,796	903,620	1,123,999	1,166,196
Total **REVENUES**:	844,140	762,759	823,409	824,796	903,620	1,123,999	1,166,196

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	676,897	598,375	622,412	704,642	780,168	905,876	947,711
6200 - Contracted Services	52,897	62,038	77,344	33,819	48,176	87,616	91,616
6300 - Supplies & Materials	62,566	58,499	66,052	41,879	38,664	64,432	64,432
6400 - Other Operating Costs	23,093	24,142	38,631	26,190	17,903	46,050	42,050
	846,258	743,054	804,439	806,530	884,912	1,103,974	1,145,809
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	28,687	19,705	18,970	18,266	18,708	20,025	20,387
Total **EXPENDITURES**:	$ 874,945	$ 762,759	$ 823,409	$ 824,796	$ 903,620	$ 1,123,999	$ 1,166,196
Sustainability Ratio							
Local Property Taxes / Expenditures	96%	100%	100%	100%	100%	100%	100%

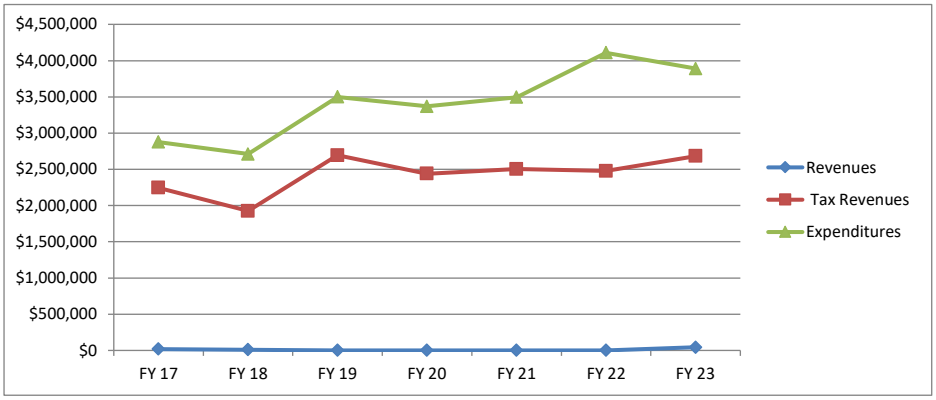


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Technology Support Services

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Local, State, and Federal							
5610 - Other Sources	$ -	$ -	$ 1,200	$ -	$ -	$ -	$ -
5720 - Local Rev-Schl Districts	17,400	9,850	17	-	-	-	41,346
5740 - Local Revenue-Other	40	-	-	-	-	-	-
5890 - State Rev-Shared Services	-	-	-	-	-	-	-
5990 - Fed Rev - Indirect Costs	614,520	788,285	806,786	925,306	991,723	1,460,251	1,168,168
	631,960	798,135	808,003	925,306	991,723	1,460,251	1,209,514
REVENUES - Tax Revenues							
5710 - Local Property Taxes	2,243,872	1,924,409	2,692,641	2,438,404	2,503,856	2,476,336	2,680,953
Total **REVENUES**:	2,875,832	2,722,544	3,500,644	3,363,710	3,495,579	3,936,587	3,890,467

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	1,776,616	1,824,378	1,901,864	2,006,889	2,202,930	2,343,301	2,296,248
6200 - Contracted Services	509,784	392,098	503,669	432,406	434,957	477,471	481,114
6300 - Supplies & Materials	489,114	402,092	778,898	752,882	778,267	1,159,556	1,006,120
6400 - Other Operating Costs	28,549	37,758	101,650	81,307	29,630	75,892	54,392
6600 - Capital Assets	13,695	6,166	165,626	43,106	-	-	-
	2,817,758	2,662,492	3,451,706	3,316,590	3,445,784	4,056,220	3,837,874
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	60,052	48,938	47,120	52,108	49,795	51,660	52,593
Total **EXPENDITURES**:	$ 2,877,810	$ 2,711,430	$ 3,498,826	$ 3,368,698	$ 3,495,579	$ 4,107,880	$ 3,890,467
Sustainability Ratio							
Local Property Taxes / Expenditures	78%	71%	77%	72%	72%	60%	69%

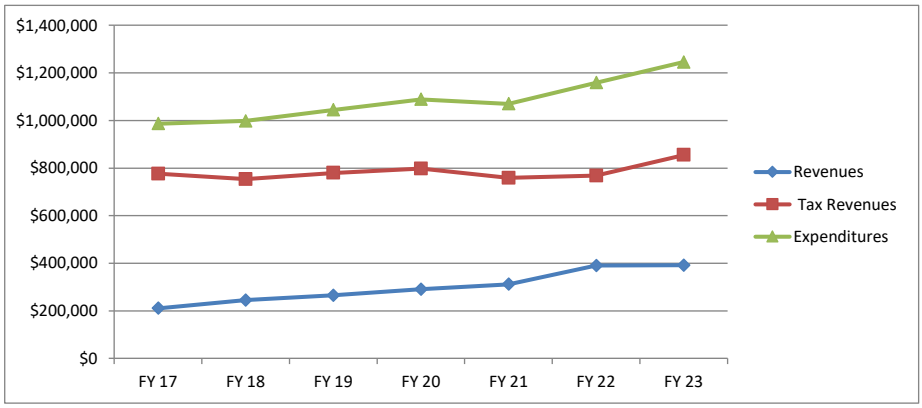


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Human Resources

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Local, State, and Federal							
5990 - Fed Rev - Indirect Costs	210,866	244,632	264,943	290,669	311,625	390,263	391,278
	210,866	244,632	264,943	290,669	311,625	390,263	391,278
REVENUES - Tax Revenues							
5710 - Local Property Taxes	775,946	753,546	779,340	798,044	758,907	768,343	854,613
Total **REVENUES**:	986,812	998,178	1,044,283	1,088,713	1,070,532	1,158,606	1,245,891

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	771,169	799,866	824,394	861,568	885,728	890,278	939,169
6200 - Contracted Services	83,641	38,234	86,539	109,832	68,817	51,500	59,500
6300 - Supplies & Materials	30,182	48,785	49,359	52,692	35,722	92,000	104,000
6400 - Other Operating Costs	51,461	59,219	61,583	43,044	59,874	103,000	121,000
	936,453	946,104	1,021,874	1,067,136	1,050,141	1,136,778	1,223,669
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	50,359	52,074	22,409	21,577	20,392	21,828	22,222
Total **EXPENDITURES**:	$ 986,812	$ 998,178	$ 1,044,283	$ 1,088,713	$ 1,070,532	$ 1,158,606	$ 1,245,891
Sustainability Ratio							
Local Property Taxes / Expenditures	79%	75%	75%	73%	71%	66%	69%

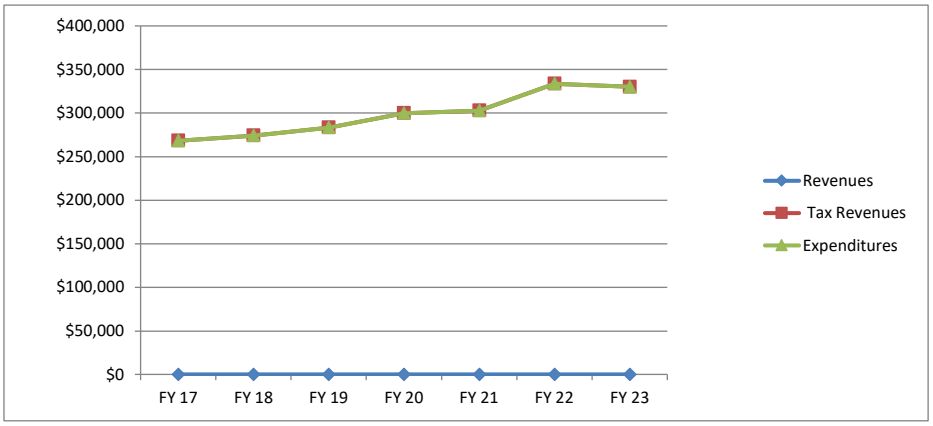


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Assistant Superintendent Academic Support

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	$ 268,261	$ 274,141	$ 283,393	$ 299,899	$ 302,619	$ 333,534	$ 330,095
Total **REVENUES**:	268,261	274,141	283,393	299,899	302,619	333,534	330,095

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	249,655	256,871	263,930	278,803	285,514	293,115	289,586
6200 - Contracted Services	1,416	914	915	1,815	1,165	1,310	1,310
6300 - Supplies & Materials	453	820	239	1,631	4,214	3,842	3,628
6400 - Other Operating Costs	9,833	9,897	13,590	13,107	7,074	30,286	30,500
	261,357	268,502	278,674	295,356	297,966	328,553	325,024
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	6,904	5,639	4,719	4,543	4,653	4,981	5,071
Total **EXPENDITURES**:	$ 268,261	$ 274,141	$ 283,393	$ 299,899	$ 302,619	$ 333,534	$ 330,095
Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	100%	100%	100%	100%	100%

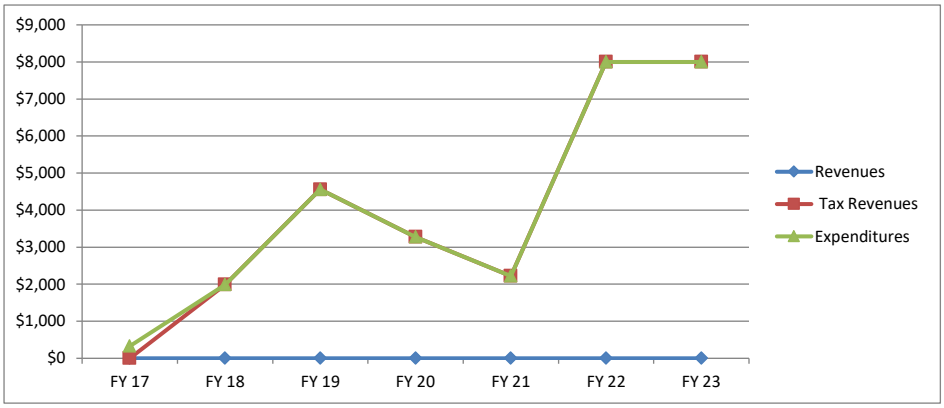


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Head Start

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5740 - Local Revenue-Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-	-
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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6400 - Other Operating Costs	330	1,986	4,558	3,274	2,221	8,000	8,000
Total **EXPENDITURES**:	$ 330	$ 1,986	$ 4,558	$ 3,274	$ 2,221	$ 8,000	$ 8,000
Sustainability Ratio							
Local Property Taxes / Expenditures	0%	0%	100%	100%	100%	100%	100%



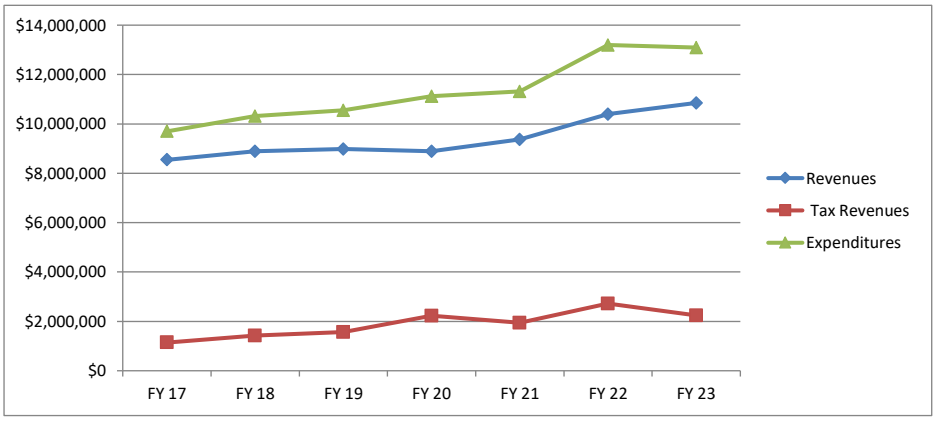
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

School Based-Therapy Services

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	$ 8,552,308	$ 8,888,791	$ 8,981,970	$ 8,892,942	$ 9,368,648	$ 10,396,110	$ 10,848,362
5740 - Local Revenue-Other	-	-	-	-	-	-	-
	8,552,308	8,888,791	8,981,970	8,892,942	9,368,648	10,396,110	10,848,362
REVENUES - Tax Revenues							
5710 - Local Property Taxes	1,149,555	1,428,440	1,568,718	2,226,221	1,948,801	2,722,004	2,239,736
Total **REVENUES**:	9,701,863	10,317,231	10,550,688	11,119,163	11,317,449	13,118,114	13,088,098

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	9,445,297	10,025,196	10,268,908	10,909,212	11,128,766	12,682,245	12,682,245
6200 - Contracted Services	25,443	25,103	23,492	25,144	22,317	44,900	44,900
6300 - Supplies & Materials	63,432	102,893	77,708	42,519	21,974	231,609	118,560
6400 - Other Operating Costs	109,767	104,142	113,506	77,706	75,848	167,700	167,700
	9,643,939	10,257,334	10,483,614	11,054,581	11,248,905	13,126,454	13,013,405
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	57,924	59,897	67,074	64,583	68,544	73,369	74,693
Total **EXPENDITURES**:	$ 9,701,863	$ 10,317,231	$ 10,550,688	$ 11,119,164	$ 11,317,449	$ 13,199,823	$ 13,088,098
Performance Ratio	88%	86%	85%	80%	83%	79%	83%

Total Local, Federal, and State Revenues / Total Expenditures

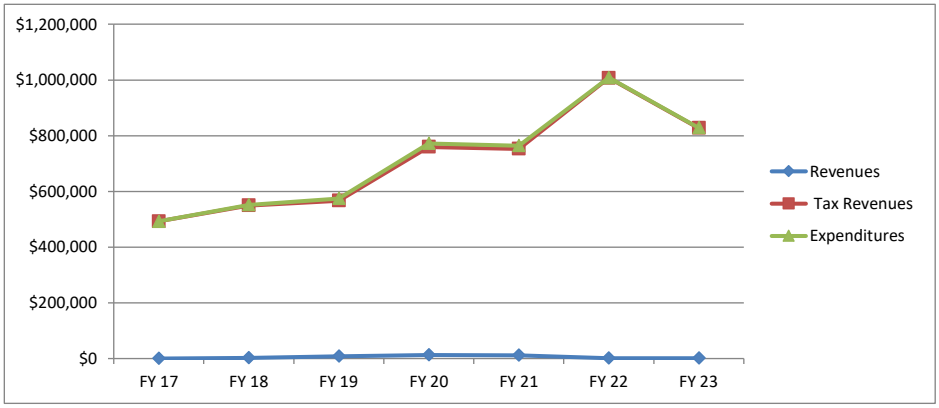


HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Special School Administration

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	$ -	$ 1,980	$ 8,493	$ 12,379	$ 11,552	$ 1,000	$ 1,000
	-	1,980	8,493	12,379	11,552	1,000	1,000
REVENUES - Tax Revenues							
5710 - Local Property Taxes	492,543	549,205	566,542	759,783	752,307	1,007,016	827,118
Total **REVENUES**:	492,543	551,185	575,035	772,162	763,860	1,008,016	828,118

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	385,378	374,023	386,367	466,453	505,298	579,918	579,868
6200 - Contracted Services	21,932	58,036	91,142	245,642	176,369	264,900	19,900
6300 - Supplies & Materials	50,691	56,595	47,650	29,910	45,060	97,050	128,050
6400 - Other Operating Costs	16,377	32,868	41,865	22,442	29,232	57,690	91,690
	474,378	521,522	567,023	764,447	755,959	999,558	819,508
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	18,165	29,663	8,012	7,715	7,901	8,458	8,610
Total **EXPENDITURES**:	$ 492,543	$ 551,185	$ 575,035	$ 772,162	$ 763,860	$ 1,008,016	$ 828,118
Sustainability Ratio							
Local Property Taxes / Expenditures	100%	100%	99%	98%	98%	100%	100%



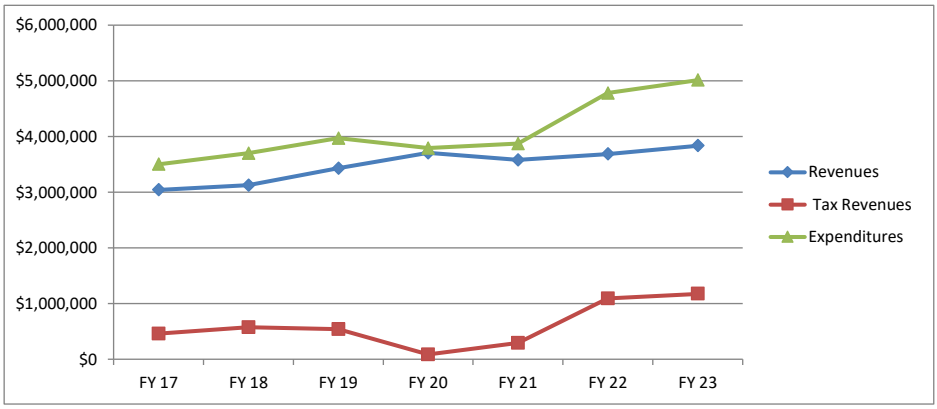
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Academic and Behavior School East

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	$ 3,042,726	$ 3,120,900	$ 3,428,875	$ 3,703,769	$ 3,578,535	$ 3,685,621	3,835,621
5740 - Local Rev-Other	-	3,351	283	-	-	-	-
	3,042,726	3,124,251	3,429,158	3,703,769	3,578,535	3,685,621	3,835,621
REVENUES - Tax Revenues							
5710 - Local Property Taxes	459,609	575,753	541,751	88,442	292,464	1,092,950	1,177,001
Total **REVENUES**:	3,502,335	3,700,004	3,970,909	3,792,211	3,870,999	4,778,571	5,012,622

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,896,437	3,082,425	3,258,184	3,147,140	3,210,420	4,069,716	4,294,221
6200 - Contracted Services	136,233	155,789	151,058	177,929	178,861	203,410	178,410
6300 - Supplies & Materials	68,753	101,238	190,906	133,682	126,972	130,700	165,300
6400 - Other Operating Costs	38,220	35,805	48,260	22,934	36,690	34,300	28,100
	3,139,643	3,375,257	3,648,408	3,481,685	3,552,944	4,438,126	4,666,031
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	362,692	324,747	322,501	310,526	318,056	340,445	346,591
Total **EXPENDITURES**:	$ 3,502,335	$ 3,700,004	$ 3,970,909	$ 3,792,211	$ 3,870,999	$ 4,778,571	$ 5,012,622
Performance Ratio	87%	84%	86%	98%	92%	77%	77%

Total Local, Federal, and State Revenues / Total Expenditures



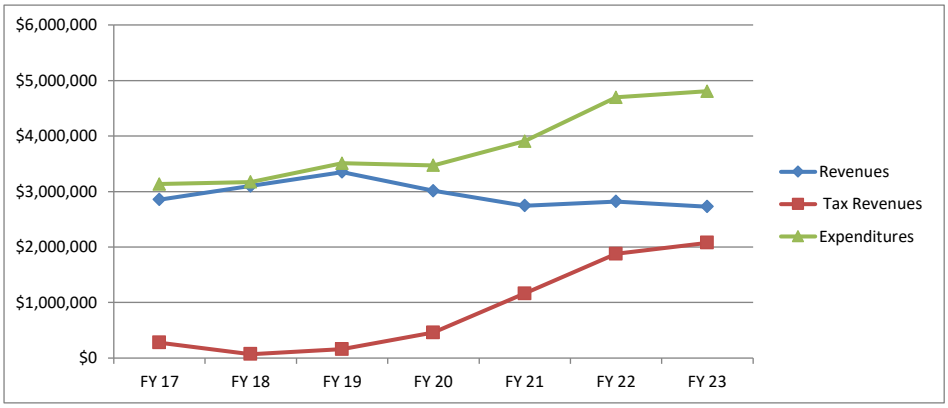
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Academic and Behavior School West

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	$ 2,855,725	$ 3,101,275	$ 3,350,553	$ 3,012,997	$ 2,745,260	$ 2,821,329	$ 2,729,205
5740 - Local Revenue-Other	-	-	-	-	-	-	-
	2,855,725	3,101,275	3,350,553	3,012,997	2,745,260	2,821,329	2,729,205
REVENUES - Tax Revenues							
5710 - Local Property Taxes	278,453	71,249	159,995	458,231	1,162,733	1,876,435	2,077,480
Total **REVENUES**:	3,134,178	3,172,524	3,510,548	3,471,228	3,907,992	4,697,764	4,806,685

	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,787,677	2,795,340	3,029,887	3,051,786	3,271,414	3,911,817	4,013,339
6200 - Contracted Services	79,709	97,944	80,052	82,200	104,178	119,031	128,731
6300 - Supplies & Materials	57,966	68,110	186,618	130,186	106,265	196,973	194,773
6400 - Other Operating Costs	29,143	37,950	42,010	41,461	37,589	60,128	52,628
6600 - Capital Assets	-	-	-	-	5,683	-	-
	2,954,495	2,999,344	3,338,567	3,305,633	3,525,129	4,287,949	4,389,471
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	179,683	173,180	171,981	165,596	382,864	409,815	417,214
Total **EXPENDITURES**:	$ 3,134,178	$ 3,172,524	$ 3,510,548	$ 3,471,229	$ 3,907,992	$ 4,697,764	$ 4,806,685
Performance Ratio	91%	98%	95%	87%	70%	60%	57%

Total Local, Federal, and State Revenues / Total Expenditures



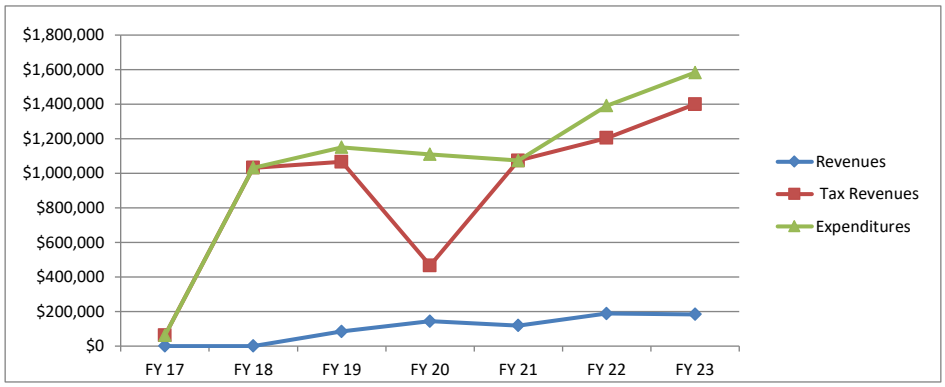
HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

Fortis High School

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	$ -	$ -	$ 84,000	$ 143,750	$ 118,750	$ 187,500	$ 183,124
5615 - Transfer In - Choice	-	-	-	500,000	-	-	-
	-	-	84,000	643,750	118,750	187,500	183,124
REVENUES - Tax Revenues							
5710 - Local Property Taxes	61,274	1,031,385	1,065,797	465,732	1,073,184	1,203,100	1,399,084
Total **REVENUES**:	61,274	1,031,385	1,149,797	1,109,482	1,191,934	1,390,600	1,582,208

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	27,524	632,055	690,432	775,146	753,005	842,132	1,077,396
6200 - Contracted Services	-	132,335	201,216	87,418	72,505	142,110	116,996
6300 - Supplies & Materials	-	79,756	67,731	76,490	72,074	185,988	163,939
6400 - Other Operating Costs	-	19,790	28,099	14,137	15,520	49,020	49,433
6600 - Capital Assets	33,750	4,000	-	-	-	-	-
	61,274	867,936	987,478	953,191	913,103	1,219,250	1,407,764
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	-	163,449	162,319	156,292	160,081	171,350	174,444
Total **EXPENDITURES**:	$ 61,274	$ 1,031,385	$ 1,149,797	$ 1,109,483	$ 1,073,184	$ 1,390,600	$ 1,582,208
Performance Ratio	0%	0%	7%	13%	11%	13%	12%

Total Local, Federal, and State Revenues / Total Expenditures



HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Trend Analysis for Fiscal Year 2022-2023

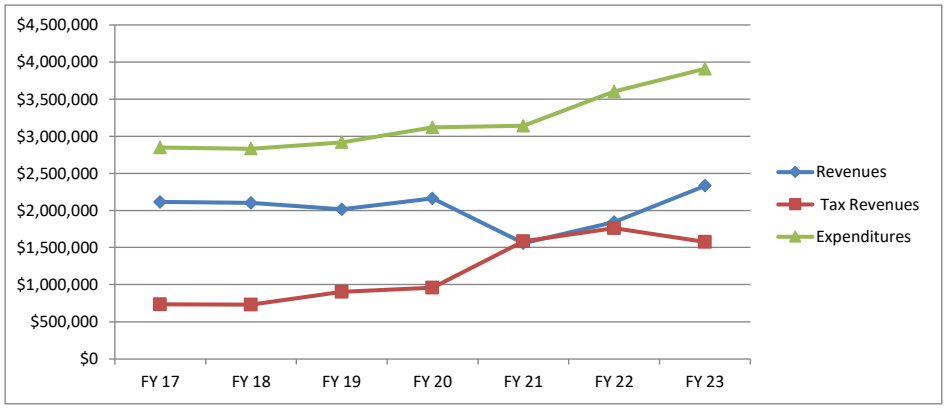
Highpoint East School

REVENUES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	$ 2,113,190	$ 2,101,955	$ 2,016,830	$ 2,162,008	$ 1,558,767	$ 1,841,146	$ 2,333,500
5740 - Local Revenue-Other	-	-	-	-	-	-	-
	2,113,190	2,101,955	2,016,830	2,162,008	1,558,767	1,841,146	2,333,500
REVENUES - Tax Revenues							
5710 - Local Property Taxes	734,120	731,157	902,352	959,629	1,582,156	1,762,840	1,576,541
Total **REVENUES**:	2,847,310	2,833,112	2,919,182	3,121,637	3,140,923	3,603,986	3,910,041

EXPENDITURES	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended Budget	2022-2023 Requested Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,181,725	2,148,609	2,224,970	2,434,405	2,476,687	2,813,875	3,145,443
6200 - Contracted Services	130,101	237,445	218,655	230,512	217,058	267,240	233,240
6300 - Supplies & Materials	55,713	57,881	78,154	91,116	68,184	101,800	101,800
6400 - Other Operating Costs	11,460	21,614	32,381	14,137	19,006	35,740	35,740
	2,378,999	2,465,549	2,554,161	2,770,170	2,780,936	3,218,655	3,516,223
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	468,311	367,563	365,021	351,467	359,987	385,331	393,818
Total **EXPENDITURES**:	$ 2,847,310	$ 2,833,112	$ 2,919,182	$ 3,121,637	$ 3,140,923	$ 3,603,986	$ 3,910,041

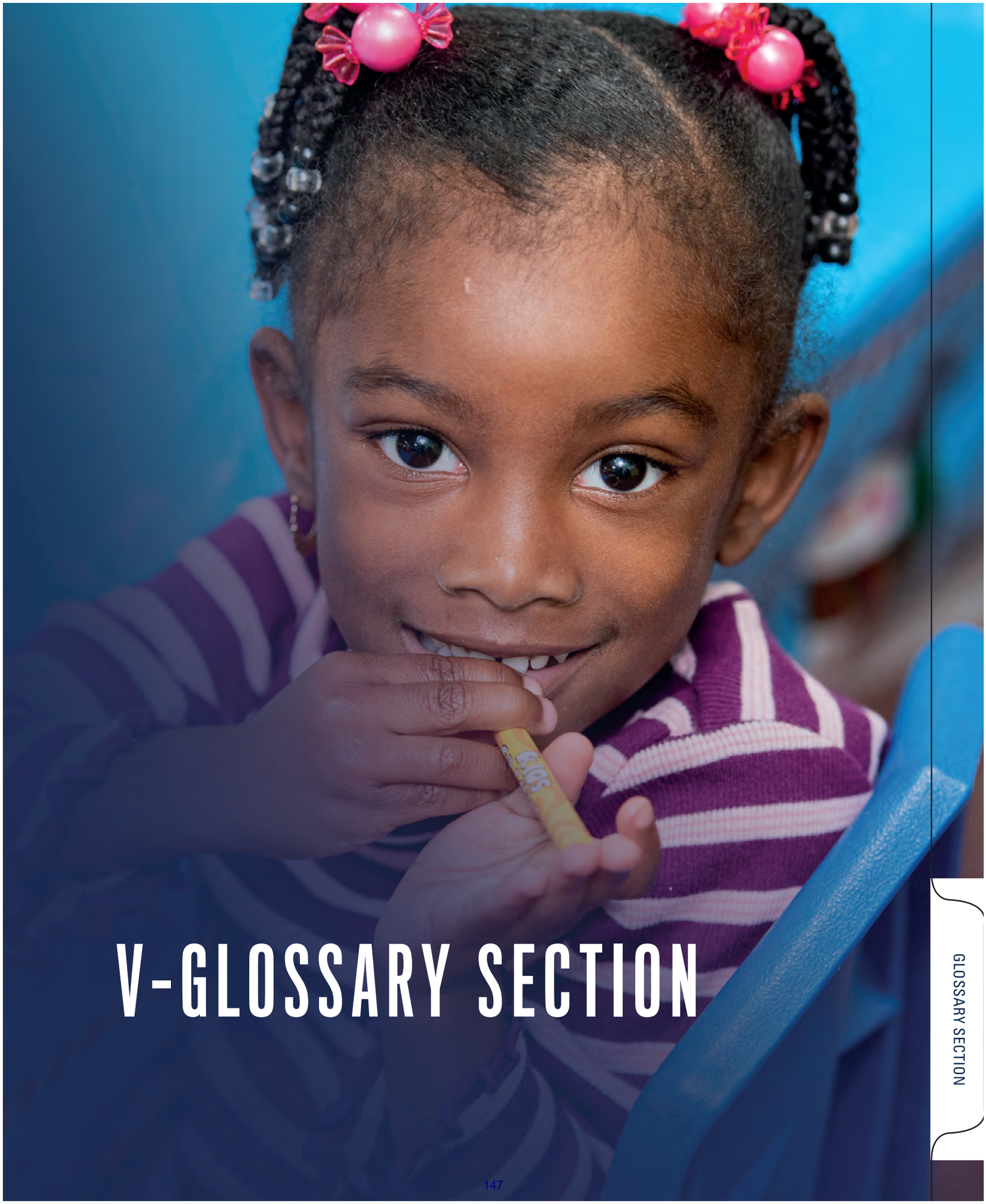
Performance Ratio	74%	74%	69%	69%	50%	51%	60%

Total Local, Federal, and State Revenues / Total Expenditures



Harris County Department of Education

This page was intentionally left blank.



V-GLOSSARY SECTION

Harris County Department of Education

This page was intentionally left blank.

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 statue 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 statue.

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 fairy among all taxpayers.

HCDE-Harris County Department of Education

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

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

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

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

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

ISS-Instructional Support Services

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

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

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

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

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

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

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

Nominal Rate – the rate that appears on the tax bills

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

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

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

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

P – Reference point for "Projected".

PAFR – Popular Annual Financial Report

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

Principal of Bonds – The face value of bonds.

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

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

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

PFC – stands for Public Facility Corporation

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

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

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

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

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

Sinking Fund – See Debt Service Fund

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

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

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

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

TEA – Texas Education Agency.

TMS-Travel Management System

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

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

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

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

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

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

WMS-Workshop Management System.

Harris County Department of Education

This page was intentionally left blank.

VI-APPENDIX

Harris County Department of Education

This page was intentionally left blank.

Harris County Department of Education & HCDE Public Facility Corp.

Lease Revenue Bonds, Series 2022

Maintenance Tax Notes, Series 2022

Debt Service Analysis - $6MM LR Bonds and $7.5MM Notes

		Lease Revenue Bonds							Maintenance Tax Notes								
Fiscal Year Ending	Taxable Assessed Valuation	Interlocal Contract Revenues Available	Outstanding Series 2016 Debt Service	Outstanding Series 2020 Debt Service	Total Outstanding LR Debt Service	$ 6,000,000 Series 2022 Debt Service	Combined Lease Revenue Debt Service	DS Coverage (MADS)	Outstanding Series 2009A Debt Service	Outstanding Series 2020 Debt Service	$ 7,500,000 Series 2022 Debt Service	Combined M-Tax Note Debt Service	Tax Rate @ 98.00% Collections	CAPI	District Contribution	TOTAL COMBINED DEBT SERVICE	Tax Year
2022	$ 520,844,496,735	$ 16,940,765	$ 765,020	$ 1,023,513	$ 1,788,533	$ -	$ 1,788,533	9.47	$ 451,429	$ 508,800	$ -	$ 960,229	$ 0.0002	$ -	$ -	$ 2,748,762	2021
2023	520,844,496,735	16,940,765	763,008	1,023,513	1,786,521	436,040	2,222,561	7.62	451,429	508,800	477,341.67	1,437,571	0.0003	-	-	3,660,131	2022
2024	520,844,496,735	16,940,765	750,912	1,735,263	2,486,175	389,650	2,875,825	5.89	-	508,800	608,250.00	1,117,050	0.0002	-	-	3,992,875	2023
2025	520,844,496,735	16,940,765	758,648	1,708,513	2,467,161	392,900	2,860,061	5.92	-	508,800	603,000.00	1,111,800	0.0002	-	-	3,971,861	2024
2026	520,844,496,735	16,940,765	746,216	1,715,388	2,461,604	390,775	2,852,379	5.94	-	508,800	597,250.00	1,106,050	0.0002	-	-	3,958,429	2025
2027	520,844,496,735	16,940,765	-	1,768,763	1,768,763	393,275	2,162,038	7.84	-	1,210,800	483,750.00	1,694,550	0.0003	-	-	3,856,588	2026
2028	520,844,496,735	16,940,765	-	1,773,513	1,773,513	390,400	2,163,913	7.83	-	1,204,050	482,500.00	1,686,550	0.0003	-	-	3,850,463	2027
2029	520,844,496,735	16,940,765	-	1,727,013	1,727,013	392,150	2,119,163	7.99	-	1,244,550	485,625.00	1,730,175	0.0003	-	-	3,849,338	2028
2030	520,844,496,735	16,940,765	-	1,719,513	1,719,513	393,400	2,112,913	8.02	-	1,251,800	483,125.00	1,734,925	0.0003	-	-	3,847,838	2029
2031	520,844,496,735	16,940,765	-	1,710,163	1,710,163	394,150	2,104,313	8.05	-	1,261,200	485,000.00	1,746,200	0.0003	-	-	3,850,513	2030
2032	520,844,496,735	16,940,765	-	1,704,263	1,704,263	394,400	2,098,663	8.07	-	1,268,100	481,250.00	1,749,350	0.0003	-	-	3,848,013	2031
2033	520,844,496,735	16,940,765	-	1,701,863	1,701,863	394,150	2,096,013	8.08	-	1,273,200	481,875.00	1,755,075	0.0003	-	-	3,851,088	2032
2034	520,844,496,735	16,940,765	-	1,702,763	1,702,763	393,400	2,096,163	8.08	-	1,271,975	481,750.00	1,753,725	0.0003	-	-	3,849,888	2033
2035	520,844,496,735	16,940,765	-	1,703,663	1,703,663	392,150	2,095,813	8.08	-	1,269,875	485,750.00	1,755,625	0.0003	-	-	3,851,438	2034
2036	520,844,496,735	16,940,765	-	1,710,163	1,710,163	390,400	2,100,563	8.06	-	1,266,875	483,875.00	1,750,750	0.0003	-	-	3,851,313	2035
2037	520,844,496,735	16,940,765	-	1,729,663	1,729,663	393,025	2,122,688	7.98	-	1,194,025	486,125.00	1,680,150	0.0003	-	-	3,802,838	2036
2038	520,844,496,735	16,940,765	-	1,717,088	1,717,088	390,025	2,107,113	8.04	-	1,196,250	482,500.00	1,678,750	0.0003	-	-	3,785,863	2037
2039	520,844,496,735	16,940,765	-	1,723,463	1,723,463	392,800	2,116,263	8.01	-	1,197,425	485,000.00	1,682,425	0.0003	-	-	3,798,688	2038
2040	520,844,496,735	16,940,765	-	1,723,681	1,723,681	391,400	2,115,081	8.01	-	1,192,625	483,700.00	1,676,325	0.0003	-	-	3,791,406	2039
2041	520,844,496,735	16,940,765	-	2,400,375	2,400,375	389,600	2,789,975	6.07	-	-	790,500.00	790,500	0.0002	-	-	3,580,475	2040
2042	520,844,496,735	16,940,765	-	2,389,900	2,389,900	392,300	2,782,200	6.09	-	-	780,300.00	780,300	0.0002	-	-	3,562,500	2041
2043	520,844,496,735	16,940,765	-	2,055,400	2,055,400	389,500	2,444,900	6.93	-	-	-	-	-	-	-	2,444,900	2042
2044	520,844,496,735	16,940,765	-	2,059,400	2,059,400	391,200	2,450,600	6.91	-	-	-	-	-	-	-	2,450,600	2043
2045	520,844,496,735	16,940,765	-	2,055,300	2,055,300	392,300	2,447,600	6.92	-	-	-	-	-	-	-	2,447,600	2044
2046	520,844,496,735	16,940,765	-	-	-	392,800	392,800	43.13	-	-	-	-	-	-	-	392,800	2045
2047	520,844,496,735	16,940,765	-	-	-	392,700	392,700	43.14	-	-	-	-	-	-	-	392,700	2046
2048	520,844,496,735	16,940,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2047
Total >>			**$ 3,018,784**	**$ 41,258,619**	**$ 44,277,403**	**$ 9,844,890**	**$ 54,122,293**		**$ 451,429**	**$ 19,337,950**	**$ 10,628,467**	**$ 30,417,846**		**$ -**	**$ -**	**$ 84,540,138**	
						3.90%					3.50%						

Par amounts are representative of Project Fund amounts.

Harris County Department of Education & HCDE Public Facility Corp.

Lease Revenue Bonds, Series 2022

Maintenance Tax Notes, Series 2022

Debt Service Analysis - $9MM LR Bonds and $7.5MM Notes

		Lease Revenue Bonds							Maintenance Tax Notes								
Fiscal Year Ending	Taxable Assessed Valuation	Interlocal Contract Revenues Available	Outstanding Series 2016 Debt Service	Outstanding Series 2020 Debt Service	Total Outstanding LR Debt Service	$ 9,000,000 Series 2022 Debt Service	Combined Lease Revenue Debt Service	DS Coverage (MADS)	Outstanding Series 2009A Debt Service	Outstanding Series 2020 Debt Service	$ 7,500,000 Series 2022 Debt Service	Combined M-Tax Note Debt Service	Tax Rate @ 98.00% Collections	CAPI	District Contribution	TOTAL COMBINED DEBT SERVICE	Tax Year
2022	$ 520,844,496,735	$ 16,940,765	$ 765,020	$ 1,023,513	$ 1,788,533	$ -	$ 1,788,533	9.47	$ 451,429	$ 508,800	$ -	$ 960,229	$ 0.0002	$ -	$ -	$ 2,748,762	2021
2023	520,844,496,735	16,940,765	763,008	1,023,513	1,786,521	649,344	2,435,864	6.95	451,429	508,800	477,341.67	1,437,571	0.0003	-	-	3,873,435	2022
2024	520,844,496,735	16,940,765	750,912	1,735,263	2,486,175	580,625	3,066,800	5.52	-	508,800	608,250.00	1,117,050	0.0002	-	-	4,183,850	2023
2025	520,844,496,735	16,940,765	758,648	1,708,513	2,467,161	580,625	3,047,786	5.56	-	508,800	603,000.00	1,111,800	0.0002	-	-	4,159,586	2024
2026	520,844,496,735	16,940,765	746,216	1,715,388	2,461,604	585,000	3,046,604	5.56	-	508,800	597,250.00	1,106,050	0.0002	-	-	4,152,654	2025
2027	520,844,496,735	16,940,765	-	1,768,763	1,768,763	583,750	2,352,513	7.20	-	1,210,800	483,750.00	1,694,550	0.0003	-	-	4,047,063	2026
2028	520,844,496,735	16,940,765	-	1,773,513	1,773,513	582,000	2,355,513	7.19	-	1,204,050	482,500.00	1,686,550	0.0003	-	-	4,042,063	2027
2029	520,844,496,735	16,940,765	-	1,727,013	1,727,013	584,625	2,311,638	7.33	-	1,244,550	485,625.00	1,730,175	0.0003	-	-	4,041,813	2028
2030	520,844,496,735	16,940,765	-	1,719,513	1,719,513	581,625	2,301,138	7.36	-	1,251,800	483,125.00	1,734,925	0.0003	-	-	4,036,063	2029
2031	520,844,496,735	16,940,765	-	1,710,163	1,710,163	583,000	2,293,163	7.39	-	1,261,200	485,000.00	1,746,200	0.0003	-	-	4,039,363	2030
2032	520,844,496,735	16,940,765	-	1,704,263	1,704,263	583,625	2,287,888	7.40	-	1,268,100	481,250.00	1,749,350	0.0003	-	-	4,037,238	2031
2033	520,844,496,735	16,940,765	-	1,701,863	1,701,863	583,500	2,285,363	7.41	-	1,273,200	481,875.00	1,755,075	0.0003	-	-	4,040,438	2032
2034	520,844,496,735	16,940,765	-	1,702,763	1,702,763	582,625	2,285,388	7.41	-	1,271,975	481,750.00	1,753,725	0.0003	-	-	4,039,113	2033
2035	520,844,496,735	16,940,765	-	1,703,663	1,703,663	581,000	2,284,663	7.41	-	1,269,875	485,750.00	1,755,625	0.0003	-	-	4,040,288	2034
2036	520,844,496,735	16,940,765	-	1,710,163	1,710,163	583,500	2,293,663	7.39	-	1,266,875	483,875.00	1,750,750	0.0003	-	-	4,044,413	2035
2037	520,844,496,735	16,940,765	-	1,729,663	1,729,663	580,125	2,309,788	7.33	-	1,194,025	486,125.00	1,680,150	0.0003	-	-	3,989,938	2036
2038	520,844,496,735	16,940,765	-	1,717,088	1,717,088	580,875	2,297,963	7.37	-	1,196,250	482,500.00	1,678,750	0.0003	-	-	3,976,713	2037
2039	520,844,496,735	16,940,765	-	1,723,463	1,723,463	582,700	2,306,163	7.35	-	1,197,425	485,000.00	1,682,425	0.0003	-	-	3,988,588	2038
2040	520,844,496,735	16,940,765	-	1,723,681	1,723,681	580,800	2,304,481	7.35	-	1,192,625	483,700.00	1,676,325	0.0003	-	-	3,980,806	2039
2041	520,844,496,735	16,940,765	-	2,400,375	2,400,375	583,200	2,983,575	5.68	-	-	790,500.00	790,500	0.0002	-	-	3,774,075	2040
2042	520,844,496,735	16,940,765	-	2,389,900	2,389,900	584,800	2,974,700	5.69	-	-	780,300.00	780,300	0.0002	-	-	3,755,000	2041
2043	520,844,496,735	16,940,765	-	2,055,400	2,055,400	580,700	2,636,100	6.43	-	-	-	-	-	-	-	2,636,100	2042
2044	520,844,496,735	16,940,765	-	2,059,400	2,059,400	580,900	2,640,300	6.42	-	-	-	-	-	-	-	2,640,300	2043
2045	520,844,496,735	16,940,765	-	2,055,300	2,055,300	580,300	2,635,600	6.43	-	-	-	-	-	-	-	2,635,600	2044
2046	520,844,496,735	16,940,765	-	-	-	583,800	583,800	29.02	-	-	-	-	-	-	-	583,800	2045
2047	520,844,496,735	16,940,765	-	-	-	581,400	581,400	29.14	-	-	-	-	-	-	-	581,400	2046
2048	520,844,496,735	16,940,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2047
Total >>			**$ 3,018,784**	**$ 41,258,619**	**$ 44,277,403**	**$ 14,624,444**	**$ 58,901,847**		**$ 451,429**	**$ 19,337,950**	**$ 10,628,467**	**$ 30,417,846**		**$ -**	**$ -**	**$ 89,319,692**	
						3.90%					3.50%						

Par amounts are representative of Project Fund amounts.

HARRIS COUNTY DEPARTMENT OF EDUCATION
MAINTENANCE TAX NOTES, SERIES 2022
HCDE PUBLIC FACILITY CORPORATION
LEASE REVENUE BONDS, SERIES 2022

Timetable of Events

JUNE						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

JULY						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

AUGUST						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

OCTOBER						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

NOVEMBER						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Date	Action	Responsibility
6/28	**HCDE Board Workshop –** Discuss Projects for the Notes & LR Bonds and the proposed financing methods	HCDE, PFC, FA, BC
7/20	**PFC Board Meeting –** Approve moving forward with the Projects for the LR Bond transaction and approval of the 60-Day Notice and other related matters	HCDE, PFC, FA, BC
7/20	**HCDE Special Board Meetings -** Approve moving forward with the Projects for the Notes & LR Bond transactions and approval of the 60-Day Notice and other related matters	HCDE, PFC, FA, BC
7/26	Publish required 60-day Notice for the LR Bonds (published on (____)	BC
7/26	Request information for the offering documents from the HCDE	FA
8/10	Select bond sale method - underwriter selection (if necessary)	HCDE, FA
8/16	Receive information from the HCDE for the offering documents	HCDE
8/17	**PFC & HCDE Board Meetings -** Approve sale method/selection of underwriters (if needed)	HCDE, PFC, FA, BC
9/2	Submit first draft of offering documents to working group	FA
9/2	Rating package to rating agency	FA
9/12	Receive comments from working group	HCDE, BC
9/16	Submit second draft of offering documents to working group	FA
9/16-17	Rating agency meeting/conference call	HCDE, FA
9/24	Notice – Day 60	
9/26	Comments on documents due from working group	HCDE, BC, U, UC
9/29	Submit final draft of offering documents to working group	FA

Date	Action	Responsibility
10/4	Due diligence call (if needed)	HCDE, FA, BC, U, UC
10/5	Receive final comments on offering documents from working group	HCDE, BC, U, UC
10/5	Agenda language and draft bond documents to the working group	BC
10/7	Receive ratings	HCDE, FA
10/10	Print and distribute offering documents	HCDE, FA, BC, U, UC
10/18-19	**Pricing/Bids Due – Notes & LR Bonds**	FA, U
10/19	**Regular Board Meetings - PFC and HCDE –** adopt resolution authorizing the sale of the Notes & Lease Revenue Bonds and approve other related matters	HCDE, PFC, FA, BC, UC
10/26	Submit final transcript to Attorney General	BC
10/26	Print and distribute final offering documents	FA
11/10	Prepare closing memorandum	FA
11/16	Pre-closing	BC, FA, UC
11/17	Closing – Notes & LR Bonds	HCDE, PFC, FA, BC, U, UC

Financing Team Members:

HCDE- Harris County Department of Education
PFC - HCDE Public Facility Corporation
FA - Financial Advisor – USCA Municipal Advisors LLC
BC - Bond Counsel – Orrick, Herrington & Sutcliffe LLP
U - Underwriters – TBD
UC - Underwriter's Counsel - Holland & Knight LLP

Equine Project Timeline

June 9, 2022 Mtg Agreement in concept with Harris County and Probable Cost received from Architect

Bartz

Deliverable # 1 Work on agreement on final numbers - $10,000,000 from HCDE and $5,000,000 from Harris County JUNE/JULY

KBS - Bartz

Deliverable # 2 Prepare and negotiate interlocal agreement
Deliverable # 3 Prepare agenda item for BOT **SEP 2022**
Kirsey, KBS and Vela

Deliverable # 4 Work on Architect Proposal and prepare AIA Contract with Architect by Attorney – Negotiate contract and set project budget in contract **JULY 2022**

Vela - Amezcua

Deliverable # 5 Work on agenda for Architect Contract and Budget Amendment to set the $15M project budget **AUG 2022**

Deliverable # 6 Agenda item for Delivery Method for Project **AUG 2022**

Amezcua

Deliverable # 7 Work on timeline for bond issuance and coordinate Public Notice for September and October 2022

Deliverable #8 #9 &# 10 Coordinate bond rating, prospectus and bond sale for November or December 2022

MAINTENANCE PROJECTS Timeline

June 2022 Probable Cost Received from Architect and Construction Division

Vela

Deliverable # 1 Work on defining the project needs - JUNE 2022

CRE8, KBS and Vela

Deliverable # 2 Work on Architect Proposal and prepare AIA Contract with Architect by Attorney – Negotiate contract and set project budget in contract **JULY 2022**

Vela - Amezcua

Deliverable # 3 Work on agenda for Architect Contract and Budget Amendment to set the $7.5M project budget and $10 M for Irvington **AUG 2022**

Deliverable # 4 Agenda item for Delivery Method for Project **AUG 2022**

Amezcua

Deliverable # 5 Work on timeline for bond issuance and coordinate Public Notice for September and October 2022

Deliverable #6 #7 &# 8 Coordinate bond rating, prospectus and bond sale for November or December 2022

EQUINE PROJECT SCHEDULE PLANNER

FUNDING SOURCE	LEASE REVENUE BONDS
PROJECT	PROJECTED TIMELINE

Lease Revenue Bonds – Equine – County Partnership
FY 22

PROJECT PHASE	STARTING	ENDING
FEASIBILITY COMMITTEE	Feb 2022	March 30th
FEASIBILITY/PFC COMMITTEE	April 2022	April 2022
BOND RATING	August 2022	August 2022
PROCUREMENT / BOND SALE	Sept 2022	Sept 2022
BOND CLOSING	Oct 2022	Oct 2022
PROJECT FUNDS AVAILABLE	Nov 2022	Nov 2022

PROJECT PHASE	STARTING	ENDING
FEASIBILITY/PFC COMM. MTG	April 2022	April 2022
INTERLOCAL AGREEMENT	May 2022	May 2022
	Mar to May Interest Rate Hike	

BOT DP

NOTICE

60 Day Notice Starting Aug

Inter Local

Prospectus

Probable Cost

AG

Arch

Bond Rating

BOT DP

PFC sale

Design

B Closing

Bid

Award

JUNE						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

JULY						
M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST						
M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER						
M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER						
M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEMBER						
M	T	W	T	F	S	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

DECEMBER						
M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JANUARY						
M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

MARCH						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL						
M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY						
M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

IRVINGTON PROJECT SCHEDULE PLANNER

FUNDING SOURCE	MAINTENANCE NOTES
PROJECT	PROJECTED TIMELINE

Irvington Project and other maintenance improvements
FY 22

PROJECT PHASE	STARTING	ENDING
FEASIBILITY COMMITTEE	Feb 2022	March 30th
FEASIBILITY COMMITTEE	April 2022	April 2022
BOND RATING	June 2022	June 2022
PROCUREMENT & BOND SALE	July 2022	July 2022
BOND CLOSING	August 2022	August 2022
PROJECT FUNDS AVAILABLE	Sept 2022	Sept 2022

PROJECT PHASE	STARTING	ENDING
FEASIBILITY COMM. MTG	April 20 FCOMM	April 20 BOT
MARCH TO MAY INTEREST RATE HIKE		

Probable Cost
BOT DP
Prospectus
Arch
Bond Rating
Design
Bond Sale
BID
Bond close
Award
Start

JUNE						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

JULY						
M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST						
M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEM						
M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBE						
M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEM						
M	T	W	T	F	S	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

DECEMBER						
M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

JANUARY						
M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

MARCH						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL 2022						
M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY 2023						
M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

COOLWOOD PROJECT SCHEDULE PLANNER

FUNDING SOURCE	FEDERAL FUNDS	New Coolwood Head Start Center FY 22
PROJECT	PROJECTED TIMELINE	

PROJECT PHASE	STARTING	ENDING
FEASIBILITY COMMITTEE	Feb 2022	March 30th
TRAFFIC STUDY TO COH	Nov 2021	Pending
UTILITY PLANS	Oct 2021	June 2022
DRAINAGE PLAN	Nov 2021	Pending
WASTEWATER IMPACT FEES	Dec 2021	Dec 2021
REPLAT - 123 DAYS -	Jan 2022	May 2022

Cancelled

PROJECT PHASE	STARTING	ENDING
UPDATES		
PENDING OVER 60 DAYS		
PENDING OBST. RESOLUTION		
PENDING CCOURT APPROVAL		
MARCH TO MAY INTEREST RATE HIKE		

CSP for Drainage Improv

2nd CSP for Construction

Award CSP

Award CSP

Complete

11-12 Months

Extension needed from May to Dec 2023

Bond close

JUNE						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

JULY						
M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

AUGUST						
M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER						
M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER						
M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEMBER						
M	T	W	T	F	S	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

DECEMBER						
M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

JANUARY						
M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

MARCH						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL 2022						
M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY 2023						
M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

BARRETT PROJECT SCHEDULE PLANNER

FUNDING SOURCE	FEDERAL FUNDS	New Barrett Head Start Center Expansion FY 22
PROJECT	PROJECTED TIMELINE	

PROJECT PHASE	STARTING	ENDING
FEASIBILITY COMMITTEE	Feb 2022	March 30th
TRAFFIC STUDY TO COH		
UTILITY PLANS		
DRAINAGE PLAN		
WASTEWATER IMPACT FEES		

PROJECT PHASE	STARTING	ENDING
UPDATES		
HC FUNDS RECEIVED $350,000		

Surveys and HC access

Interlocal

JOC for Bdlg. install

Award CSP

11-12 Months

Early Head Start Grant Dec 2023

Bond close

JUNE						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

JULY						
M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST						
M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER						
M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER						
M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEMBER						
M	T	W	T	F	S	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

DECEMBER						
M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

JANUARY						
M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

MARCH						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL 2022						
M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY 2023						
M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

HUMBLE PROJECT SCHEDULE PLANNER

FUNDING SOURCE	FEDERAL FUNDS	New Humble Head Start Center Expansion FY 22
PROJECT	PROJECTED TIMELINE	

PROJECT PHASE	STARTING	ENDING	PROJECT PHASE	STARTING	ENDING
FEASIBILITY COMMITTEE	Feb 2022	March 30th	UPDATES		
TRAFFIC STUDY TO COH					
UTILITY PLANS					
DRAINAGE PLAN					
WASTEWATER IMPACT FEES					

Surveys and HC access

Lease RFP

Lease Award

Interlocal

CSP for Bdlg. install

Award CSP

11-12 Months depending on mfg

Early Head Start Grant June 2023

Bond close

JUNE							JULY							AUGUST							SEPTEMBER							OCTOBER							NOVEMBER						
M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S
		1	2	3	4	5					1	2	3	1	2	3	4	5	6	7				1	2	3	4					1	2		1	2	3	4	5	6
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
27	28	29	30				25	26	27	28	29	30	31	29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				
																												31													

DECEMBER							JANUARY							FEBRUARY							MARCH							APRIL 2022							MAY 2023						
M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S
			1	2	3	4							1			1	2	3	4	5			1	2	3	4	5						1	2	1	2	3	4	5	6	7
5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7	8	9	10	11	12	6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14
12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19	13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21
19	20	21	22	23	24	25	16	17	18	19	20	21	22	20	21	22	23	24	25	26	20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28
26	27	28					23	24	25	26	27	28	29	27	28						27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				
							30	31																																	

Harris County Department of Education

This page was intentionally left blank.

Harris County
Department of
Education

It is the policy of Harris County Department of Education not to discriminate on the basis of race, color, national origin, gender, limited English proficiency, or handicapping condition(s) in its programs.

6300 IRVINGTON BLVD. | HOUSTON, TX 77022 | 713-694-6300 | WWW.HCDE-TEXAS.ORG