

# 2024-2025 ADOPTED BUDGET BOOK

FISCAL YEAR: JULY 1, 2024 – JUNE 30, 2025



Fiscal excellence,  
service driven.

HATTIE MAE WHITE EDUCATIONAL SUPPORT CENTER  
4400 WEST 18TH – HOUSTON, TEXAS 77092  
[WWW.HOUSTONISD.ORG](http://WWW.HOUSTONISD.ORG)

## 2024 - 2025 DISTRICT BUDGET TABLE OF CONTENTS

EXECUTIVESUMMARY.....	1
ORGANIZATIONAL SECTION.....	35
FINANCIAL SECTION.....	71
INFORMATIONAL SECTION .....	100

### EXECUTIVE SUMMARY

Executive Summary.....	1
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### ORGANIZATIONAL SECTION

Superintendent.....	36	Budget Administration and	
Board of Managers.....	37	Management Process.....	56
Houston ISD Organization Chart.....	39	Budgetary Control and	
District Structure.....	40	Accounting Basis .....	63
HISD Maps .....	41		
HISD 2024-2025 Action Plan.....	44		
New Education System (NES) .....	49		
Non- NES Campuses .....	52		

### FINANCIAL SECTION

Governmental Fund Types .....	72
General Fund.....	79
Nutrition Services Fund .....	86
Debt Service Fund.....	89
Capital Program.....	91



## INFORMATIONAL SECTION

Revenue and Expenditure Assumptions.....	101	Per Pupil Expenditures.....	113
Proposed Tax Revenue Calculation .....	103	Performance Results: District Administration.....	117
Distribution of Property Tax Rate.....	105	Harris County Tax Rates.....	118
Property Tax Levies and Collections .....	106	Teacher Salaries.....	118
Analysis of Tax Burden for a Typical Homeowner .....	107	Administrative Cost Ratios .....	120
Total Debt Outstanding .....	108	FTE -General Funds and all FundsS.....	122
Principal Property Taxpayers Current Year and Nine Years Ago.....	109	Performance Results: Student Achievement.....	123
Enrollment Projections.....	110	Houston Economic/Demographic Conditions.....	129
State Education Funding Formula.....	112	School Pages School List.....	133
		Contracted Schools or Programs.....	139
		Department Pages.....	140
Glossary of Terms and Acronyms.....	177		

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Houston Independent School District  
Office of Budgeting and Financial Planning  
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Houston, Texas 77092

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This Meritorious Budget Award is presented to

# HOUSTON INDEPENDENT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2022-2023.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



  
John W. Hutchison  
President

  
Siobhán McMahon, CAE  
Chief Operations Officer/  
Interim Executive Director



# Executive Summary

2024 – 2025  
ADOPTED BUDGET BOOK





## HOUSTON INDEPENDENT SCHOOL DISTRICT

Hattie Mae White Educational Support Center  
4400 West 18th Street • Houston, Texas 77092-8501

**Mike Miles**  
*Superintendent of Schools*

[www.HoustonISD.org](http://www.HoustonISD.org)  
[www.twitter.com/HoustonISD](https://www.twitter.com/HoustonISD)

November 21, 2024

Houston Independent School District presents the 2024-2025 fiscal year Budget Book to the Board of Education and stakeholders.

The Board of Managers adopted the budget on June 13, 2024 for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

The district's 2024-2025 adopted budget projected an overall net revenue decrease of \$239.2M from the 2023-2024 original budget. A net decrease of \$292.4M in local funding due to a decrease of \$351.9M in property tax revenue, increase of \$21M in interest earnings, and an increase of \$37.5M in revenue from other governments. State sources projected a net increase of \$27.6M. An increase in foundation school program funding of \$13.2M, an increase of \$16M in TRS on behalf, and a decrease of \$1.6M in per capita state revenues. Federal sources projected a net decrease of \$41.4M. Federal revenue from TEA-IDC ESSER decreased by \$41M and a decrease of \$340K in federal revenue from other agencies (BABS). Other operating revenue projected a net increase of \$67M mainly due to the sale of property.

The 2024-2025 adopted budget was developed on a tax rate of \$1.0350 per \$100 of taxable value with a Maintenance and Operations (M&O) rate of \$0.8683 and an Interest and Sinking (I&S) rate of \$0.1667.

The administration estimated the 2023-2024 general fund ending fund balance to be \$870 million, but with prudent monitoring and cost-saving, the district has an ending fund balance of \$1.047 million. Going forward the district will maintain a minimum of \$800 million in the fund balance. This allows for the district to keep its AAA bond rating and to ensure four months of district operating costs.

The adopted budget reflects the allocation of revenues and appropriations to support the district's board goals, destination 2035 vision, and action plan. The district's overall priorities that drive the budget process are expanding the New Education System (NES) and strengthening special education, expanding pre-kindergarten, and to transform college career and military readiness. Tough decisions were made to address the budget shortfall. The following three key budget shifts account for the expenditure reduction:

- (1) **Rightsizing Central Office:** From November 2023 to June 2024, we have decreased Central Office staff by approximately 1,500 positions. This rebalances central office to serve a school district with ~178,000 students. Expenditures in contracted services decreased by approximately \$27 million.
- (2) **Evolving Central Office Programs:** Shifts in Central Office Programs and ESSER funded positions were necessary given the end of ESSER funding. Some of these hard decisions

included the reorganization of student support teams and a reduction of programmatic funding for afterschool programming.

(3) School Allocations: For Non-NES schools, we have eliminated “hold harmless” for enrollment and attendance. At NES schools, we rightsized the staffing ratios to more accurately align with campus enrollment.

The development, review, and consideration of the 2024-2025 Governmental Funds (General Fund, Nutrition Services Fund, Debt Service Fund, and Capital Projects Fund – Informational Only) were completed with a detailed review of revenue and expenditure accounts. The Financial Section of this document contains the budgets for the General Fund, the Debt Service Fund, and the Nutrition Services Fund, which by Texas law, must be approved by function by the Board of Education.

The information included in this budget book is designed to meet the requirements of the Meritorious Budget Award (MBA) of the Association of School Business Officials International (ASBO) and the Budget Award of the Government Finance Officers Association (GFOA).

A criteria checklist requirement from the Meritorious Budget Award (MBA) of the Association of School Business Officials International (ASBO) that does not apply to the district is alternative tax collections. The district’s tax collections are limited to local property taxes. Texas school districts do not have additional taxing authority for taxes such as sales tax.

## Introduction

The budget document and the year-end Annual Comprehensive Financial Report (ACFR) are the primary vehicles used to present the financial plan and the results of operations of the district. This document, the 2024-2025 District Budget, comprises of four sections:

- Executive Summary
- Organizational Section
- Financial Section
- Informational Section

The information included in the budget document is structured to meet the requirements of the Meritorious Budget Award (MBA) of the Association of School Business Officials International (ASBO). To receive this award, a school entity must publish a budget document which is also a policy document, an operations guide, a financial plan, and a communications device. We believe our current budget conforms to the requirements of the program. We are submitting this document to ASBO to determine its continued eligibility for this award. This award represents the highest level of recognition in budgeting for school entities. Its attainment represents a significant accomplishment by a school entity and its management. The award is conferred after a comprehensive review by a panel of independent budget professionals. Using extensive criteria, the reviewers not only evaluate the effectiveness of the budget in meeting the program's criteria, but it also provide commentary and feedback to the submitting entity as a basis for improving the process and presentation of their district's financial and operational plan.

Our most important concern in the presentation of the budget data, however, is to improve the quality of information provided to our community about the financial plan for the district's educational programs and services for the 2024-2025 fiscal year. The material in the budget document also includes information that has been suggested by the Board of Managers, patrons, community members, staff, and those who review the document for the awards previously mentioned.

Both human and financial resources are allocated in the budget to achieve the goals of the district. The adopted budget reflects the allocation of revenues and expenditures to support educational programs and services defined by the district's purpose, goals, strategic intent, and core values. It represents the vision of district leadership and the hearts and minds of teachers and staff articulated through financial and operating policies. The budget is a good balance of choices representing the responsive equilibrium between the educational needs of students and the ability of the community and the state to provide the necessary financial support to serve them.





# HISD 2024-2025 Action Plan

Our nation’s persistent achievement gap reflects ongoing struggles with low proficiency in reading and math that both create and perpetuate systemic inequities. Education experts widely agree that our public education system requires substantial overhaul. Despite receiving federal ESSER funding intended for transformative change post-COVID-19, many districts, including HISD, retained outdated practices without meaningful improvements.

In response to these conditions and associated with the state intervention, HISD Superintendent Mike Miles and his new administration initiated “Destination 2035,” a blueprint for turning the District around and preparing students for a fundamentally different world and workplace. HISD has now successfully implemented wholesale, systemic reform in 85 New Education System (NES) schools. This initiative has shown promising results, fostering a high-performance culture and implementing systemic improvements across instructional quality, evaluation systems, special needs support, and leadership development.

HISD will stay the course and improve upon what has begun in this next school year. The Key Actions outlined below align with the Destination 2035 plan and expand on the foundational work that has been done this past year.

## KEY ACTIONS

### 1. IMPLEMENT THE NEW EDUCATION SYSTEM IN 45 ADDITIONAL SCHOOLS

In the 2024-2025 school year, 85 of HISD’s 274 campuses became New Education System (NES) schools, demonstrating improved quality of instruction, teacher support, and increased expectations among students and staff.

HISD will expand this model in the 2024-2025 school year to 45 additional schools to address the District’s 58 F-rated campuses and 65 D-rated campuses.

### 2. EXPLORE ASKING THE VOTERS FOR A BOND ELECTION IN NOVEMBER 2024

The District last passed a bond measure in November 2012. Since then, HISD schools and infrastructure have deteriorated, with critical needs in safety, cooling/heating systems, water/air quality, and technology platforms.

Efforts to improve facilities are critically connected to the Board’s goals, and HISD will seek voter approval for a bond election in November 2024 to address these pressing issues and reduce potential negative impacts to academic performance.

HOUSTON INDEPENDENT SCHOOL DISTRICT

### 3. GROW STAFF CAPACITY TO PROVIDE THE HIGHEST QUALITY INSTRUCTION

HISD has put the focus back on effective instruction throughout the District, ensuring consistent standards of coaching at all levels to support teachers and improve the quality of instruction in every classroom.

Quality of instruction is a leading indicator of student achievement. District instructional leaders will be mostly responsible for training teachers and principals.

### 4. STRENGTHEN PRINCIPAL AND EXECUTIVE DIRECTOR LEADERSHIP

All campus leaders and executive directors of schools are now required to be instructional leaders. Using evaluation results at the end of the 2023-2024 school year, HISD will strengthen the principal corps and require instructional leadership training for most principals.

### 5. IMPROVE INSTRUCTION AND SERVICE DELIVERY FOR STUDENTS WITH DISABILITIES

HISD will continue to meet state and federal compliance requirements and will place more emphasis on improving the quality of instruction in all special education classrooms.

Improvement of special education services is a main area of intervention exit criteria.

### 6. IMPROVE CENTRAL OFFICE SYSTEMS AND EFFICIENCY

An [Efficiency Report](#) revealed numerous Central Office systems were dysfunctional, broken, obsolete, or beyond repair to help the District accomplish its vision in a transformative period.

By decreasing Central Office staff, increasing efficiencies, and eliminating waste, HISD will be able to prioritize resources and provide necessary school supports that will change student outcomes and meet the Board's goals.

### 7. IMPROVE READING PROFICIENCY IN GRADES K THROUGH 8

In 2023-2024, HISD implemented a Science of Reading course in all NES elementary and middle schools as well as expanded the use of high-quality reading materials.

For the 2024-2025 school year, HISD will strengthen implementation of the Science of Reading courses and programs as well as reading instruction in F-, D-, and C-rated elementary and middle schools.

### 8. BEGIN THE TRANSFORMATION OF HISD'S CCMR OPERATIONS AND SYSTEMS

HISD recognizes the need for substantial improvements in preparing students for College, Career, and Military Readiness. The District aims to provide upgraded programs of study and pathways that also help students learn how to use artificial intelligence to enhance their skills and prepare them for a different world and workplace.

Operational changes will be made to ensure all students have access to "future-oriented" programs of study, with four new programs of study to be implemented at each high school.

## 9. EXPAND HISD’S PRE-K3 AND PRE-K4 PROGRAMS

Students who attend Pre-K get a head start on reading and other academic skills.

In the 2024-2025 school year, HISD will expand its number of Pre-K seats, prioritizing underserved areas of the District, and work to improve the quality of Pre-K instruction.

## 10. CREATE A NEW TEACHER EVALUATION AND COMPENSATION SYSTEM

With August 2025 as the implementation goal, HISD will create a teacher pay-for-performance evaluation and compensation plan. This system raises expectations and accountability for improving the quality of instruction and raising student achievement.

### SCHOOL BOARD GOALS & SUPERINTENDENT CONSTRAINTS

GOAL 1	GOAL 2
The percentage of grade 3 students in HISD earning Meets Grade Level on the State of Texas Assessments of Academic Readiness (STAAR) reading test will increase from 41 percent in June 2023 to 56 percent in June 2028.	The percentage of grade 3 students in HISD earning Meets Grade Level on the STAAR math test will increase from 38 percent in June 2023 to 53 percent in June 2028.
GOAL 3	GOAL 4
The percentage of students graduating Texas Success Initiative (TSI)-ready and with an industry-based certification (IBC) will increase from 11 percent for the 2021-22 graduates to 26 percent for the 2026-27 graduates.	Students in grades 4 through 8 who receive special education services that achieve growth as measured by Domain 2 Part A of the state accountability system will increase from 63 percent in August 2023 to 78 percent in August 2028.
CONSTRAINT 1	
The Superintendent shall not allow the number of multi-year D or F campuses with a prior unacceptable rating to grow or maintain the same.	
CONSTRAINT 2	
The Superintendent shall not allow ineffective supports, systems, and processes for students receiving special education services across the district to negatively impact Individual Education Plan (IEP) development and implementation.	
CONSTRAINT 3	
The Superintendent shall not make significant changes to programming or school options without conducting and communicating a research-based analysis of the effectiveness and impact on the achievement of board-adopted student outcome goals.	



## BOARD GOALS & CONSTRAINTS ALIGNED TO KEY ACTIONS

	Board Goal				Constraint			Supporting Condition
	1	2	3	4	1	2	3	
Key Action 1 Add NES Schools	✓	✓			✓			
Key Action 2 Ask for a Bond								✓
Key Action 3 Build staff capacity in quality instruction	✓	✓	✓	✓	✓	✓		
Key Action 4 School & ED Leadership	✓	✓	✓	✓	✓	✓		
Key Action 5 Improve Special Education				✓		✓		
Key Action 6 Improve Central Office efficiency						✓		✓
Key Action 7 Improve Reading proficiency	✓	✓		✓	✓			
Key Action 8 Transform CCMR			✓					
Key Action 9 Expand Pre-K	✓				✓			
Key Action 10 Create a new teacher evaluation system	✓	✓	✓	✓	✓	✓		

## WHY THIS MATTERS

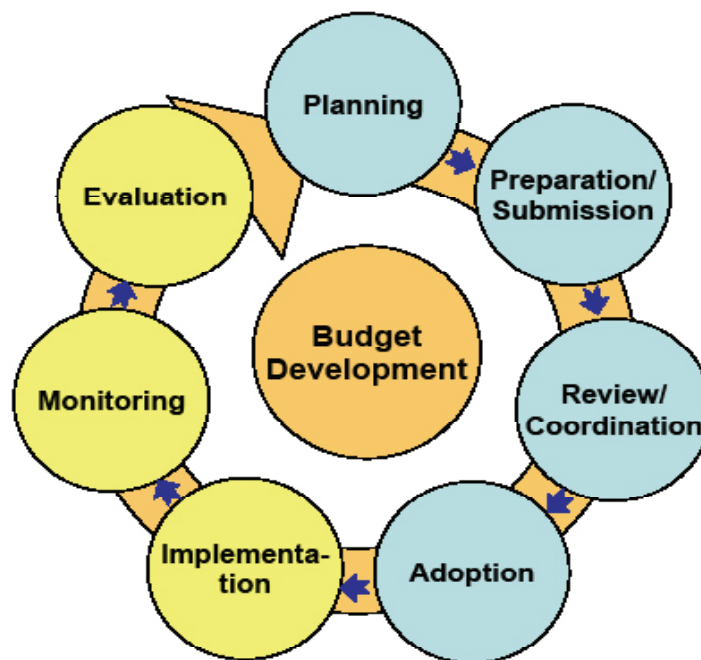
The District Action Plan, aligned with the Board goals, makes the District's mission and vision real. These Key Actions are not all the work that the District does to educate students and run an organization with 27,000 employees and 274 schools. These actions are the priorities that guide decision-making when there are not enough resources to do everything that is desired or when the administration must make difficult choices.

## Budget Presentation

The budget process is comprised of seven phases:

- Planning
- Preparation and Submission
- Review and Coordination
- Adoption
- Implementation
- Monitoring
- Evaluation

## Budget Development



### The Budget Development Model

The Budget Process is conceptually divided into a seven-step process: planning, preparation and submission, review and coordination, adoption, implementation, monitoring, and evaluation. The process is congruent with the overall mission of the organization and is aimed at fulfilling the district's stated goals and objectives. The budget process exists in the context of a struggle to balance the needs of students and the community with the limited resources available from local, state, and federal sources. The final adopted budget is a reflection of the best decisions and choices of hundreds of people in the schools, the administrative offices, and the community. It is often a painstaking balance of policy decisions and choices among competing priorities.

### Planning

The planning stage of the budget process begins with the adoption of the prior year's budget. At this point, team members communicate ideas and thoughts regarding the previous year's process and plan to make the necessary improvements and adjustments to the process for the next budget cycle. Also, early into the year, the budget calendar of milestones for important activities and decisions is developed and disseminated to

budget participants. Concurrently, senior members of the organization are meeting to discuss strategic planning issue such as goals and initiatives for the coming year, as well as challenges and opportunities facing the district. Finally, fundamental projections and assumptions crucial to the budgeting process such as pupil enrollment projections, changes in the tax base, and changes in funding levels received are being conducted and examined exhaustively.

The district currently uses a mix of budgetary approaches: line item, program budgeting, and the weighted per student allocation multiplied by the campus projected enrollment and multiplied by average daily attendance (ADA). These approaches provide campuses a standard allocation based on projected enrollments or historical expenditures and uses a competitive ranking process for new or non-allocated programs. With this mixed approach, the Superintendent's cabinet is also charged with developing and prioritizing non-allocated budgetary requests for submission for review.

### **Preparation and Submission**

Budget preparation is conducted at the campus level primarily by the principal and members of the Shared Decision-Making Committee (SDMC). The development of campus-level budgets follow the budget preparation guidelines issued by the Superintendent. While the revenue side of the district budget is prepared by district administrators, campus-level budgets become the basis for the expenditure side of the district budget as that information filters up through the various levels of review, including campus staff members and the SDMC. Additional expenditures for costs such as debt service and interest are added when the district-wide preliminary budget is compiled.

The budgeting of campus allocations, exclusive of legal mandates, is at the discretion of each campus under the district's site-based decision-making model. As such, campus budgeting begins with the identification of a school's goals and objectives by the school's resource planning group or equivalent (e.g., the School Improvement Team) as a first step in the campus budget development process. These goals and objectives should be driven by the educational needs of the campus (i.e., instruction and curriculum). In addition, the school's goals and objectives should be developed in accordance with district-wide and long-term educational goals.

Once consensus is reached on these goals and objectives, current operations should be evaluated as to their effectiveness in achieving them. New programs may need to be developed for the current year's operations to attain goals and objectives that are not addressed by a school's current programs. Programs should then be prioritized as to their effectiveness in attaining the developed goals and objectives.

Budget submission is completed electronically for schools. Budget units receive budget development packages that allow them to develop their budgets electronically and submit them through the intranet. An overall summary request is generated along with detailed line-by-line budget items. During the submission process, there is frequent review and consultation process with Budgeting and Financial Planning staff members.

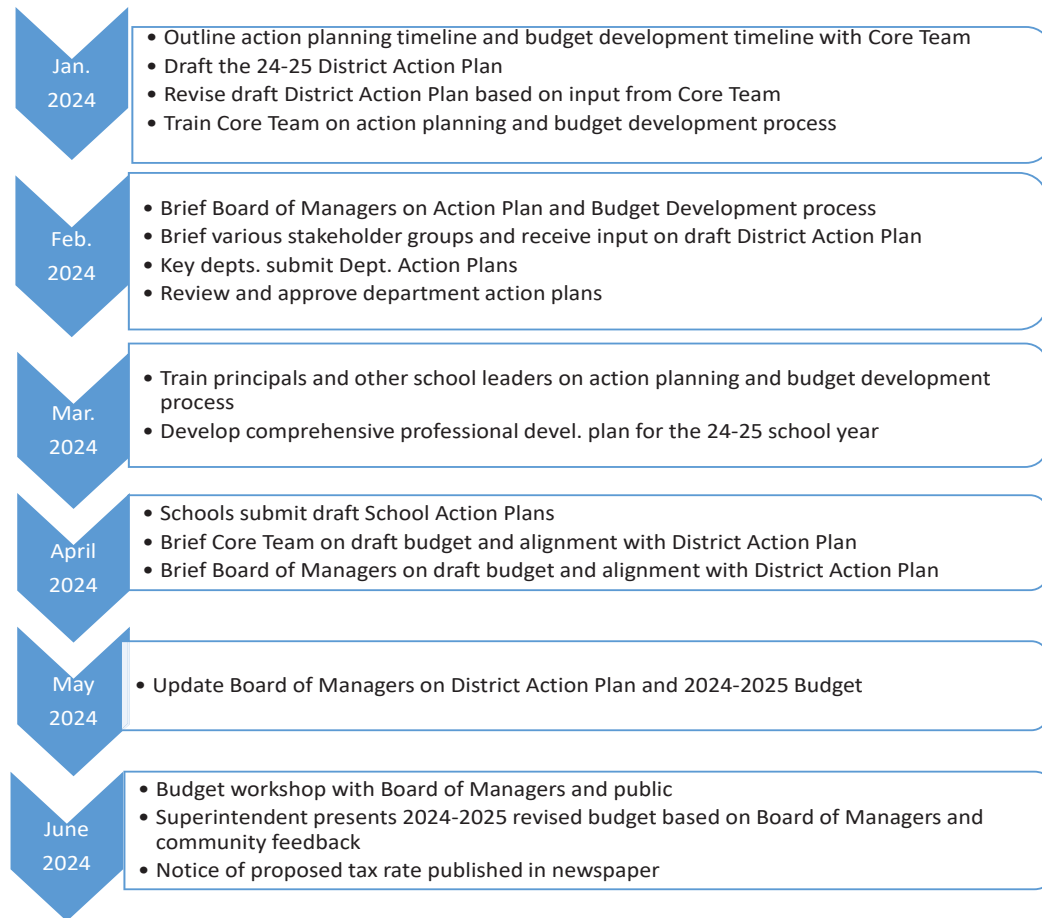
The preparation of other budgets occurs simultaneously with the development of the General Fund budget. Debt Service Funds are budgeted by the Controller's Office and Budgeting and Financial Planning.. Nutrition Services Funds budgets are created by the HISD Nutrition Services department and reviewed by the Controller's Office.

### **Budget Review and Coordination**

The Superintendent's cabinet reviews budget increase requests and recommends overall prioritization of programs and activities. Input from the various participants is used to determine the appropriateness of the submitted budgets. This process takes months of planning and collaboration. The timeline on the next page illustrates the six month process.



## Fiscal Year 2024-2025 Budget Development Timeline



Criteria for reviewing budget proposals, especially increase requests, include the degree of alignment with districtwide goals and objectives, priority status compared with other proposals, use of district resources for efficiency and effectiveness, the unit's track record for operational performance, and the likelihood of success for particular initiatives and programs.

Final review and coordination of the annual budget is conducted in public workshops and hearings with members of the community and the school board of managers.

### **Budget Adoption**

The compiled budgets for the district are submitted to the Superintendent for review before they are formally presented to the school board of managers in early June as a recommended budget. The school board of managers analyzes the documentation and conducts public hearings and workshops to get input from the community on district spending plans. After final revision and amendment, the board formally adopts the budget in June. Budgets are approved on a fund-by-fund basis. The district can make amendments to the budget at any time during the year; however, amendments changing functional expenditure categories or revenue object accounts (as defined in the Texas Education Agency's Financial Accountability System Resource Guide) must be approved by the Board of Managers.

### **Budget Implementation**

Implementation of the budget involves the procedural and technical processes that must occur for the proper expenditure and recording of the various funds in the budget.

## **Personnel Controls and Approvals**

The management of positions in HISD is an integral part of the budgeting process since approximately 79.4 percent of the general fund budget is comprised of salary and benefit costs. Schools have some flexibility with respect to opening, closing, and/or changing positions within a balanced budget. New central office positions are normally requested as part of the recommended budget for the new year. New school positions must be approved by the principal or Area Superintendent.

## **Encumbrance Control**

Encumbrance accounting, the system under which purchase orders, contracts, and other commitments for the expenditure of funds are recognized in the accounting system in order to reserve the portion of the applicable appropriation, is employed in the Governmental Fund types. Encumbrances that have not been liquidated are reported as reservations of fund balance since they do not constitute expenditures or liabilities. District policy requires that such amounts be re-appropriated in the following fiscal year.

## **Auditing**

Tests are conducted to determine the adequacy of the internal control structure of the district and the effectiveness and efficiency of expenditures as well as for compliance with applicable laws and regulations. Examples of the types of audits performed include Internal Control Reviews, Expenditure and Revenue Audits, Account Balance Audits, Contract Audits, Systems Documentation, and Compliance Reviews.

## **Purchasing**

Purchasing procedures and guidelines are developed and monitored to ensure purchasing and contracting compliance with all applicable statutory and legal requirements, Board of Education policy, good purchasing practice, and adherence to ethical standards. Also, the district seeks to improve participation by historically under utilized businesses. Specific policies and procedures related to procurement can be found in the *Finance Procedures Manual*, section 1300.

## **Budget Account Transfers**

Transfer of campus discretionary funds requires principal approval for schools, and direct report or department head approval for central office budgets. The district restricts transfers between funds (or business areas) and within Special Revenue funds based on each particular grant's requirements. Transfers can be made between functions within the same fund (business area), and transfers can be made between objects within the same fund or business area. For more detailed information, consult the *Finance Procedures Manual*, section 500 located on the district's website.

## **Budget Amendments**

Budget amendments are handled in basically the same fashion as a budget transfer request. Approval is required by the principal or Area Superintendent for schools and by the appropriate direct report or department head for central office amendments.

## **Reporting System**

HISD implemented the SAP (Systems Applications and Products) finance and accounting operation and control system in 1998, to further the automation of financial transactions, reduce transaction processing time and costs, and provide more timely, accurate information regarding those transactions. The information provided by the SAP system is designed to assist administrators in monitoring the financial condition of the district and evaluating the fiscal performance of the various budget units. Examples of information provided by SAP, include reports detailing the original annual budget allocations for schools and departments, the available budgets of all units, dynamic comparison of allocations to actual expenditures, purchase orders processed, but not yet received, records of fixed assets and inventories and budget transfers.

## **Budget Monitoring**

As budgeted funds are expended, the budget office monitors the budget on a monthly basis with a variance report designed to track projected expenses versus one time expenses and project the budget's end of year available balance. While each level of the district's organization is responsible for monitoring those budget items for which it is responsible, the budget and finance team assist with projecting over expenditures and contribute to fiscally responsible spending. Principals and Department leaders can monitor budgetary performance on a transaction-by-transaction basis through access to the district's enterprise resource planning software, SAP. The HISD budget must also be submitted to TEA via the Public Education Information Management System (PEIMS) transmission process. TEA monitors for compliance at the district level only. This monitoring is a legal requirement to ensure mandatory expenditure levels in certain areas.

## **Evaluation**

The last step in the budget process is evaluation, where performance data gathered in the monitoring phase are assembled and evaluated to determine individual units as well as overall -district performance for the fiscal year. This is usually accomplished in the summer as the budget for the next fiscal year is being developed. As the strategic management and planning methodology becomes more ingrained into HISD's culture, the performance data gathered will become more detailed and better aimed at the programs and process that are most significant to the overall operational performance and will allow a better view of organizational performance over time.

The results of the evaluation phase in the budgeting cycle, output directly into the planning phase for the next budget year. The three main areas of evaluation include schools, programs, and stakeholder satisfaction. Schools and programs are evaluated for student achievement using such tools and measures as STAAR (State of Texas Assessments of Academic Readiness) tests, the Stanford 10 norm-referenced exams, attendance rates, drop-out and graduation rates, SAT and ACT test results, etc. Stakeholder satisfaction is measured through questionnaires, survey instruments, and indirect measures such as voter approval rates of bond elections, etc. Budgetary performance evaluation includes measures such as budget-to-actual or budget-to-projected actual comparisons of revenue, expenditures, cash flow, fund balance, and staffing levels.

Periodic evaluation or performance reports are issued to inform both district officials and the public of campus and district performance. The annual budget document will continue to serve as a primary vehicle for delivering evaluation results of the previous fiscal year and illustrating the underlying reasons for new budget allocations

## **Financial Overview**

### **Prior Year Actuals**

Prior year actual revenues and expenditures are reflected in the charts below.

**General Fund Budget to Actuals Comparison**

Revenues	Adopted Budget 2023-2024	Final Budget 2023-2024	Actual Revenues 2023-2024
General Fund	\$ 2,224,824,843	\$ 2,049,269,983	\$ 2,085,738,109

Appropriations	Adopted Budget 2023-2024	Final Budget 2023-2024	Actual Expenditures 2023-2024
General Fund	\$ 2,377,150,619	\$ 2,243,651,092	\$ 2,165,610,329

Over the course of the year, the District revised its budget several times. Significant budget adjustments include:

- Decrease in property tax revenues of \$342.0 million due to the increase in exemptions and refunds
- Increase in foundation state revenues of \$71.4 million
- Increase in expenditure budget due to carryover encumbrances of 117.7 million
- Increase due to New Education System (NES) implementation of \$69.2 million
- Decrease of \$18.2 million in performance contract schools reclass to ESSER
- Decrease in recapture of \$326.5 million
- Increase of \$27.9 million for facilities maintenance and transportation costs
- Increase in insurance proceeds from previous years' weather events in the amount of \$16 million
- Increase in transfers from other funds in the amount of \$60 million

## General Fund Revenues

The adopted budget reflects the allocation of revenues and appropriations to support educational programs and services defined by the district's purpose, goals, strategic intent, and core values. Projected revenues for the 2024-2025 General Fund are \$1,985,577,811 which is a 3.3 percent decrease over the final 2023-2024 budgeted revenues. Revenues for the General Fund and other financing sources are primarily generated through local property taxes and state aid, but include other sources. A description of the methodology for calculating state formula revenue in detail is included in the Informational Section of this document.

## General Fund Revenue Assumptions

The 2024 -2025 state revenue projections are based on an estimated average daily attendance (ADA) of 179,592 pupils, or weighted average daily attendance (WADA) of 234,346.638 pupils.

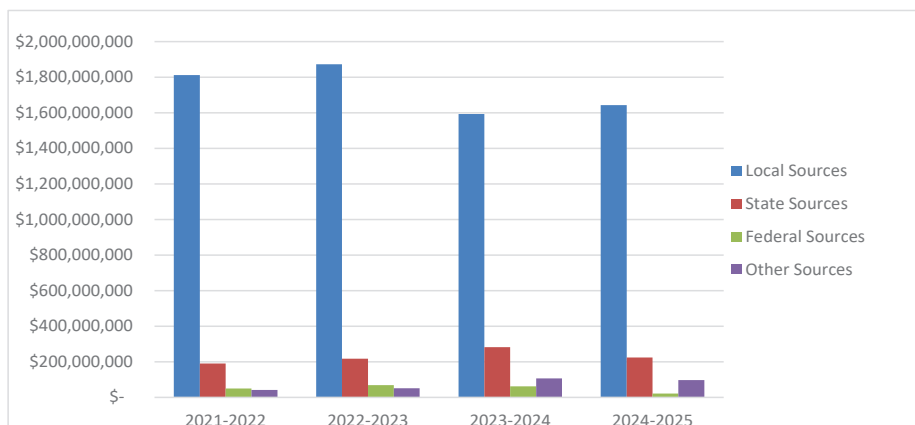
Property tax revenue is the district's largest revenue source in the amount of \$1,536,829,554 comprising 77.4 percent of all budgeted revenues. HISD is projecting a decrease in local funding from the 2023-2024 original budgeted property tax levy of \$25.9 million, a decrease of state funding of \$100.9 million, and projected increase in revenues from other sources (TRS on behalf of ,federal, interest income, rentals, tuition) of \$59.79 million for a net decrease of \$67.06 million in revenues.

The table below provides a four year historical of Genereal fund revenue in each of the revenue sources.

**Total Revenue Sources for the General Fund**

Revenue Sources	Final Budget 2021-2022	Final Budget 2022-2023	Final Budget 2023-2024	Adopted Budget 2024-2025
Local Sources	\$ 1,812,289,042	1,872,573,959	\$ 1,593,663,242	\$ 1,643,181,985
State Sources	190,255,076	217,461,981	282,263,599	224,295,456
Federal Sources	49,777,481	69,520,102	62,538,142	21,100,370
Other Sources	41,346,855	50,848,017	106,805,000	97,000,000
<b>Total General Fund Revenue</b>	<b>\$ 2,093,668,454</b>	<b>\$ 2,210,404,059</b>	<b>\$ 2,045,269,983</b>	<b>\$ 1,985,577,811</b>

**Revenue Sources by Year**



## 2024-2025 Tax Rate

The 2024-2025 Adopted Budget is based on a \$0.7016 Maintenance & Operation (M&O) tax rate and a \$0.1667 Interest & Sinking (I&S) tax rate for a total tax rate of \$0.8683, which is the same as the previous year.

Below is a chart of the district's roll values for the past 10 years:

<b>Fiscal Year</b>	<b>Tax Roll Value</b>	<b>% Change</b>
2015-2016	139,580,407,554	1%
2016-2017	152,860,482,797	10%
2017-2018	171,610,628,471	12%
2018-2019	173,923,630,109	1%
2019-2020	185,535,534,086	7%
2020-2021	201,350,571,241	9%
2021-2022	200,674,561,625	0%
2022-2023	218,175,138,362	9%
2023-2024	229,523,362,674	5%
2024-2025	237,795,624,762	4%

Note: 2023-2024 and prior are from the HISD Annual Comprehensive Financial Report, 2024-2025 is the Certified plus the Uncertified Estimated value from the Harris County Appraisal District.

The revenue projections used for 2024-2025 are based off the certified estimated roll value that the district receives as of June 30th each fiscal year. The district works with the Harris County Appraisal District (HCAD) early in the year, usually around February, to determine a starting point for tax revenue projections. These projections are used to build early estimates of the district's budget resources and help with the planning and ranking of programs in the upcoming years. The district has traditionally taken a conservative approach in early revenue and projections and in the past has been able to fund projects on a ranked planning list.

In the near-term, the district revenue projections are impacted by growth in property values, changes in student enrollment, and current state statute. District revenues are driven by local property taxes, and roll values are used to estimate revenues before the budget is adopted in June. Sudden declines in student population can impact the district's formula funding allotment, discussed in further detail in the Informational Section of this document, and per-student allocations budgeted at the school-level. Student population is monitored daily during September of each year, and the district responds immediately, preparing for allocation adjustments as necessary. The district then settles-up with campuses after the state's enrollment snapshot in October. The district's long-term revenue forecast is represented in more detail in the Informational Section of this document. This forecast makes several assumptions, estimating the future property tax roll values will grow between three and five percent annually.

The \$0.8683 tax rate adopted by the Board of Education for 2024-2025 remained the same as the 2023-2024 tax rate. The tax rate assumes an average taxable value of a Houston-area home of \$266,927 in 2024-2025, and taxes on the average home of \$1,984.89. This average tax bill is calculated by taking the average market value, provided by HCAD, less a homestead exemption of \$25,000 approved by voters in 2015 and the 20 percent optional homestead exemption offered by the district, and excludes the additional exemptions for which homeowners may qualify.

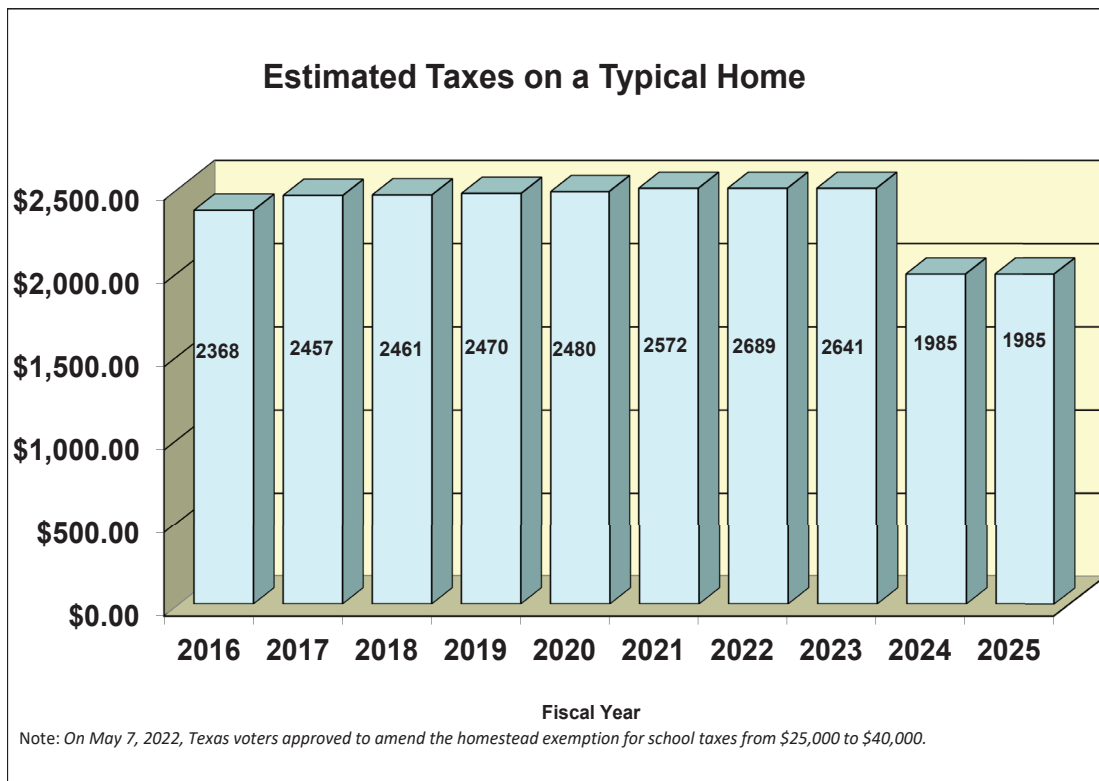


## HISD Local Tax Rolls and Estimated Taxes on a Typical Home

HISD's estimated assessed value for the 2024-2025 fiscal year, per the HCAD certified estimated roll in April 2024, was \$211,786,932,640 plus the uncertified value of \$13,004,346,061 for a total of \$237,795,624,762. Compared to the certified estimated value in April 2023 was \$216,006,952,538 plus the uncertified value of \$5,897,635,084 for a total of \$221,904,587,622. These are not final tax roll numbers; however, these values are used for original budget projections. The 2024-2025 value used for the 2024-2025 Adopted Budget does not reflect the changes that occur through the tax year or represent a final roll value. For the typical homeowner, taxes to fund programs and services for the 2024-2025 fiscal year will remain the same. The resulting decrease does not take into account exemptions for homeowners over 65, disabled homeowners, or surviving spouses over age 55.

The \$0.8683 tax rate adopted by the Board of Education for 2024-2025 remained the same as the 2023-2024 tax rate. The tax rate assumes an average taxable value of a Houston-area home of \$266,927 in 2024-2025, and taxes on the average home of \$1,984.89. This average tax bill is calculated by taking the average market value, provided by HCAD, less a homestead exemption of \$25,000 approved by voters in 2015 and the 20 percent optional homestead exemption offered by the district, and excludes the additional exemptions for which homeowners may qualify.

The chart below illustrates the tax burden for the typical homeowner from 2016-2025.



## Long Term Debt

A school district is authorized to issue bonds and levy taxes for the payment of bonds subject to voter approval of a proposition submitted to the voters under Section 45.003(b)(1) of the Texas Education Code, which provides a tax for the support of school district bonded indebtedness. Section 45.0031 of the Texas Education Code essentially limits a school district's maximum Interest & Sinking Fund (I&S) tax rate to \$0.50 per \$100 valuation, equating to a debt limit of 7% of a district's taxable assessed valuation. The district's current I&S tax rate of \$0.16670 is well below the maximum \$0.50 rate.

As of June 30, 2024, the District had net bonded debt outstanding of \$1.6 billion. The District debt totals included \$248.8 million in Variable Rate Bonds outstanding at fiscal year-end. Based on the current assessed property value of approximately \$216B, the district has sufficient capacity to incur additional bonded debt for future years without exceeding legal debt limits. The ratio of net general bonded debt to assessed valuation and the amount of bonded debt per student are useful indicators of the District's debt position. This data reflects a decrease in the ratio of net bonded debt to assessed value to .74 percent, as compared to .90 percent last year.

The debt obligations of the District are rated 'Aaa' by Moody's Investors Service ("Moody's") and 'AAA' by Standard & Poor's Global Ratings ("S&P"), a business unit of Standard & Poor's Financial Services LLC, by virtue of a guarantee by the Texas Permanent School Fund Bond Guarantee Program. The outstanding unenhanced tax supported debt of the District is rated 'Aaa' by Moody's and 'AA+' by S&P. Rating information referenced is as of the last rating reviews in March of 2024 for Moody's and February of 2023 for S&P.

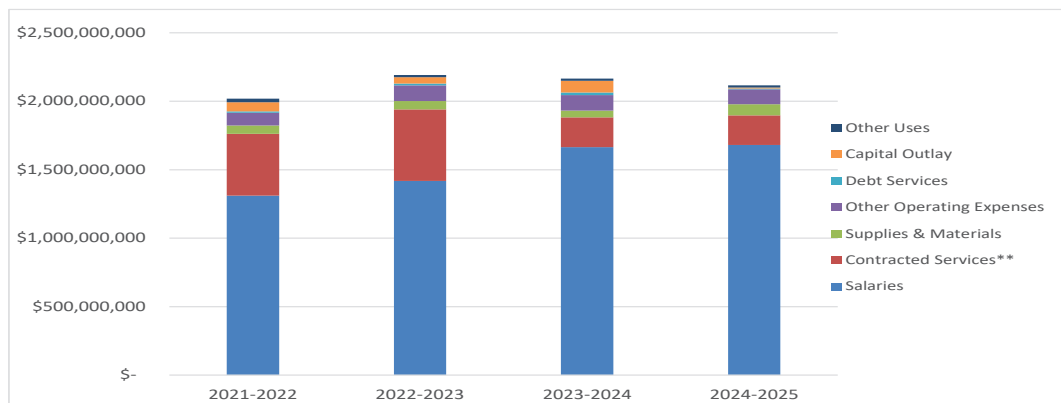
## General Fund Budget Distribution

Below is a comparison of total General Fund expenditures, by object, for the fiscal years 2022 through 2025.

**General Fund Expenditure by Object**  
(Comparison of Total Expenditures of Adopted and Final Budgets)

Object	Final Budget 2021-2022	Final Budget 2022-2023	Final Budget 2023-2024	Final Budget 2024-2025
Salaries	\$ 1,311,100,036	\$ 1,418,251,678	\$ 1,665,195,405	\$ 1,681,276,681
Contracted Services**	451,409,580	522,540,421	216,533,922	215,211,753
Supplies & Materials	60,005,647	60,526,813	49,382,643	81,088,801
Other Operating Expenses	92,705,157	114,999,478	113,449,545	109,824,897
Debt Services	10,250,591	12,901,376	18,978,183	5,130,350
Capital Outlay	67,386,354	45,781,034	85,471,332	7,758,437
Other Uses	25,718,216	16,210,700	16,395,650	16,405,274
<b>Total General Fund Expenditures</b>	<b>\$ 2,205,570,566</b>	<b>\$ 2,191,211,501</b>	<b>\$ 2,165,406,680</b>	<b>\$ 2,116,696,193</b>

**Adopted and Final Budgets by Major Objects**  
FY22 - FY25



Notes:

\*Chart may not add to 100% due to rounding

Below is a chart representing the 2024-2025 Adopted Budget as allocated by Chiefs within the HISD's organizational structure. HISD's organizational chart can be found in the Organizational Section of this document. Detail for each campus and department is located in the Informational Section.

Chief	Payroll	Contracted Services	Supplies and Materials	Other Operating Costs	Debt Services	Capital Outlay	Other Uses	Total Allocation	Total Allocation % to Total
Chief Academic Officer	\$ 80,476,704.00	\$ 9,906,088.00	\$ 12,903,866.00	\$ 7,295,625.00		\$ 1,353,700.00		\$ 111,935,983.00	\$ 0.05
Chief Financial Officer	\$ 149,426,539.00	\$ 36,683,949.00	\$ 123,569.00	\$ 90,809,230.00		\$ 18,090.00	\$ 16,405,274.00	\$ 293,466,651.00	\$ 0.14
Chief Human Resource	\$ 11,613,730.00	\$ 160,120.00	\$ 255,188.00	\$ 79,117.00		\$ 42,111.00		\$ 12,150,266.00	\$ 0.01
Chief Technology Officer	\$ 22,285,641.00	\$ 20,250,758.00	\$ 250,051.00	\$ 528,525.00	\$ 5,130,350.00	\$ 149,026.00		\$ 48,594,351.00	\$ 0.02
Chief of Facilities Operations	\$ 72,659,471.00	\$ 3,840,000.00	\$ 3,851,762.00	\$ 300,000.00				\$ 80,651,233.00	\$ 0.04
Chief of Leadership & PD	\$ 6,684,459.00	\$ 191,200.00	\$ 54,000.00	\$ 5,130,565.00		\$ 30,000.00		\$ 12,090,224.00	\$ 0.01
Chief of Organizational Effectiveness	\$ 53,187,024.00	\$ 3,226,679.00	\$ 7,763,421.00	\$ 388,340.00		\$ 3,101,458.00		\$ 67,666,922.00	\$ 0.03
Chief of Police	\$ 24,873,663.00	\$ 1,305,247.00	\$ 123,367.00	\$ 20,100.00		\$ 632,500.00		\$ 26,954,877.00	\$ 0.01
Chief of Public Affairs & Communications	\$ 5,682,445.00	\$ 5,440,802.00	\$ 364,888.00	\$ 1,640,095.00		\$ 66,000.00		\$ 13,194,230.00	\$ 0.01
Chief of Staff	\$ 1,897,976.00	\$ 232,000.00	\$ 10,000.00	\$ 68,000.00				\$ 2,207,976.00	\$ 0.00
Division-Central	\$ 346,748,985.00	\$ 23,928,748.00	\$ 14,949,161.00	\$ 1,507,051.00		\$ 896,238.00		\$ 388,030,183.00	\$ 0.18
Division-North	\$ 250,057,134.00	\$ 14,248,469.00	\$ 12,109,429.00	\$ 444,108.00		\$ 150,072.00		\$ 277,009,212.00	\$ 0.13
Division-South	\$ 288,644,654.00	\$ 19,447,277.00	\$ 13,237,741.00	\$ 568,047.00		\$ 328,778.00		\$ 322,226,497.00	\$ 0.15
Division-West	\$ 362,228,533.00	\$ 73,878,554.00	\$ 15,048,640.00	\$ 759,404.00		\$ 957,379.00		\$ 452,872,510.00	\$ 0.21
General Counsel	\$ 3,183,372.00	\$ 2,468,862.00	\$ 30,222.00	\$ 219,490.00		\$ 32,685.00		\$ 5,934,631.00	\$ 0.00
Superintendent of Schools	\$ 1,626,351.00	\$ 3,000.00	\$ 13,496.00	\$ 67,200.00		\$ 400.00		\$ 1,710,447.00	\$ 0.00
<b>Total</b>	<b>\$ 1,681,276,681.00</b>	<b>\$ 215,211,753.00</b>	<b>\$ 81,088,801.00</b>	<b>\$ 109,824,897.00</b>	<b>\$ 5,130,350.00</b>	<b>\$ 7,758,437.00</b>	<b>\$ 16,405,274.00</b>	<b>\$ 2,116,696,193.00</b>	<b>100%</b>

## 2024-2025 Other District Fund Appropriations

HISD operates other additional governmental funds that require board approval:

The district adopted a **Debt Service Fund** budget of \$353,060,948 that provides for principal and interest payments for outstanding debt in accordance with generally accepted accounting principles for governmental entities.

The adopted **Nutrition Services Fund** budget is \$146,722,814 and reflects the ongoing activity of the nutrition services program. Revenue to support the nutrition service program is primarily derived from National School Breakfast and Lunch Program and state programs.

Below are charts representing the district's total revenues and appropriations in its various funds.

Total Revenues				
Revenue Sources	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Adopted Budget 2023-2024	Adopted Budget 2024-2025
<b>Governmental Funds Types</b>				
General Fund	\$ 2,123,494,251	\$ 2,183,294,662	\$ 2,224,824,843	\$ 1,969,172,537
*Nutrition Services Fund	140,847,861	133,474,701	134,772,402	146,945,807
Debt Service Fund	356,326,877	374,724,771	388,619,864	409,730,840
<b>Total Governmental Fund Types</b>	<b>\$ 2,620,668,989</b>	<b>\$ 2,691,494,134</b>	<b>\$ 2,748,217,109</b>	<b>\$ 2,525,849,184</b>
<b>Total Revenues</b>	<b>\$ 2,620,668,989</b>	<b>\$ 2,691,494,134</b>	<b>\$ 2,748,217,109</b>	<b>\$ 2,525,849,184</b>

Total Appropriations				
Appropriations	Adopted Budget 2021-2022	Adopted Budget 2022-2023	Adopted Budget 2023-2024	Adopted Budget 2024-2025
<b>Governmental Funds Types</b>				
General Fund	\$ 2,205,570,566	\$ 2,284,064,119	\$ 2,284,064,119	\$ 2,116,696,193
*Nutrition Services Fund	136,931,298	125,795,791	149,393,754	146,801,835
Debt Service Fund	355,975,998	374,724,771	410,694,639	374,371,606
<b>Total Governmental Fund Types</b>	<b>\$ 2,698,477,862</b>	<b>\$ 2,784,584,681</b>	<b>\$ 2,844,152,512</b>	<b>\$ 2,637,869,634</b>
<b>Total Appropriations</b>	<b>\$ 2,698,477,862</b>	<b>\$ 2,784,584,681</b>	<b>\$ 2,844,152,512</b>	<b>\$ 2,637,869,634</b>

\*In 2019-2020 the Nutrition Services Fund is now in the Governmental Funds type section.

## 2024-2025 Financial Schedules of Revenues, Expenditures, and Changes in Fund Balance

The following pages are the financials schedules for board approved for governmental funds, general funds, nutrition services, and debt services; featuring four years of historical financial information, the current adopted financial data, and three years of forecasted financials.

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>REVENUES</b>								
Property taxes	2,115,531,365	2,114,671,149	2,157,325,323	1,864,110,487	1,907,582,825	1,997,841,496	2,021,629,621	2,045,731,393
Earnings on investments	2,453,184	3,843,382	59,185,132	85,205,118	63,345,574	49,351,691	38,337,889	28,303,312
Miscellaneous local sources	13,186,802	22,991,617	14,845,118	10,517,810	51,633,716	44,047,796	44,104,430	44,161,879
State sources	298,281,094	230,908,515	221,286,018	337,964,023	241,922,475	299,618,353	300,411,549	293,563,215
Federal sources	124,167,631	198,448,935	205,863,952	205,641,126	159,603,843	163,210,549	166,324,661	167,871,324
<b>Total revenues</b>	<b>2,553,620,076</b>	<b>2,570,863,598</b>	<b>2,658,505,543</b>	<b>2,503,438,564</b>	<b>2,424,088,433</b>	<b>2,554,069,885</b>	<b>2,570,808,151</b>	<b>2,579,631,122</b>
<b>EXPENDITURES - Function and Major Object</b>								
<b>11 - Instruction</b>								
6100 - Payroll Costs	926,379,395	801,810,201	872,291,058	1,027,290,286	1,086,072,407	1,045,012,407	997,986,848	983,017,046
6200 - Professional and Contracted Services	106,799,916	108,311,490	94,054,773	48,033,959	66,283,862	63,777,938	60,907,930	59,994,311
6300 - Supplies and Materials	34,084,018	32,062,650	36,568,945	25,173,484	47,047,521	45,268,845	43,231,747	42,583,271
6400 - Other Operating Costs	2,090,961	5,299,749	17,752,996	3,390,740	7,212,487	6,939,812	6,627,521	6,528,108
6600 - Capital Outlay - Land, Buildings, and Equipment	12,056,229	32,574,178	16,624,960	47,065,624	3,612,955	3,476,364	3,319,927	3,270,129
<b>Total for 11 - Instruction</b>	<b>1,081,410,519</b>	<b>980,058,268</b>	<b>1,037,292,731</b>	<b>1,150,954,093</b>	<b>1,210,229,232</b>	<b>1,164,475,365</b>	<b>1,112,073,973</b>	<b>1,095,392,864</b>
<b>12 - Media Services</b>								
6100 - Payroll Costs	6,580,972	6,525,177	18,320,298	13,779,525	8,605,504	8,218,256	7,848,435	7,730,708
6200 - Professional and Contracted Services	2,296,271	6,955	271	976	-	-	-	-
6300 - Supplies and Materials	173,215	10,682	31,981	10,908	3,500	3,343	3,192	3,144
6400 - Other Operating Costs	2,069	109,962	4,762	6,127	2,000	1,910	1,824	1,797
6600 - Capital Outlay - Land, Buildings, and Equipment	18,727	79,909	52,717	32,849	20,000	19,100	18,241	17,967
<b>Total for 12 - Media Services</b>	<b>9,071,254</b>	<b>6,732,685</b>	<b>18,410,029</b>	<b>13,830,385</b>	<b>8,631,004</b>	<b>8,242,609</b>	<b>7,871,691</b>	<b>7,753,616</b>
<b>13 - Staff Development</b>								
6100 - Payroll Costs	28,984,387	28,490,123	23,432,943	22,970,131	16,723,214	15,970,669	15,251,989	15,023,209
6200 - Professional and Contracted Services	2,440,373	1,459,125	2,845,699	1,482,184	1,044,531	997,527	952,638	938,349
6300 - Supplies and Materials	684,544	598,079	531,241	288,457	1,720,943	1,643,501	1,569,543	1,546,000
6400 - Other Operating Costs	1,018,619	986,685	1,644,692	914,338	330,111	315,256	301,069	296,553
6600 - Capital Outlay - Land, Buildings, and Equipment	76,111	103,504	621,776	160,598	16,500	15,758	15,048	14,823
<b>Total for 13 - Staff Development</b>	<b>33,204,034</b>	<b>31,637,515</b>	<b>29,076,351</b>	<b>25,815,707</b>	<b>19,835,299</b>	<b>18,942,711</b>	<b>18,090,289</b>	<b>17,818,934</b>
<b>21 - Instructional Leadership</b>								
6100 - Payroll Costs	20,886,020	21,028,854	20,953,548	59,917,228	67,208,798	64,184,402	61,296,104	60,376,662
6200 - Professional and Contracted Services	1,904,874	2,198,017	553,838	1,873,000	3,064,985	2,927,061	2,795,343	2,753,413
6300 - Supplies and Materials	244,847	390,075	314,786	404,642	705,733	673,975	643,646	633,991
6400 - Other Operating Costs	602,734	285,453	414,925	581,083	2,994,771	2,860,006	2,731,306	2,690,336
6600 - Capital Outlay - Land, Buildings, and Equipment	265,548	252,793	293,578	287,507	48,000	45,840	43,777	43,121
<b>Total for 21 - Instructional Leadership</b>	<b>23,904,023</b>	<b>24,155,192</b>	<b>22,530,676</b>	<b>63,063,461</b>	<b>74,022,287</b>	<b>70,691,284</b>	<b>67,510,176</b>	<b>66,497,524</b>
<b>23 - School Leadership</b>								
6100 - Payroll Costs	139,793,858	140,010,062	154,354,077	205,876,533	200,384,466	194,070,771	185,337,586	182,557,522
6200 - Professional and Contracted Services	5,095,396	5,166,977	5,406,022	6,773,319	4,973,193	4,816,498	4,599,756	4,530,759
6300 - Supplies and Materials	677,451	616,522	995,435	1,283,447	8,735,989	8,460,736	8,080,003	7,958,803
6400 - Other Operating Costs	497,917	548,077	793,436	659,541	832,243	806,021	769,750	758,204
6600 - Capital Outlay - Land, Buildings, and Equipment	343,413	391,696	666,755	799,555	174,144	168,657	161,068	158,652
<b>Total for 23 - School Leadership</b>	<b>146,408,036</b>	<b>146,733,334</b>	<b>162,215,725</b>	<b>215,392,395</b>	<b>215,100,035</b>	<b>208,322,683</b>	<b>198,948,162</b>	<b>195,963,940</b>



## HOUSTON INDEPENDENT SCHOOL DISTRICT

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>31 - Guidance &amp; Counseling</b>								
6100 - Payroll Costs	46,744,245	46,162,807	54,032,161	54,812,697	50,402,115	48,134,020	45,967,989	45,278,469
6200 - Professional and Contracted Services	12,596,080	11,765,377	9,162,114	8,278,437	9,527,319	9,098,590	8,689,153	8,558,816
6300 - Supplies and Materials	2,275,057	1,128,497	1,239,364	1,300,519	4,413,902	4,215,276	4,025,589	3,965,205
6400 - Other Operating Costs	173,426	164,886	373,388	156,627	3,438,977	3,284,223	3,136,433	3,089,387
6600 - Capital Outlay - Land, Buildings, and Equipment	1,678,540	126,839	279,569	169,159	10,000	9,550	9,120	8,983
<b>Total for 31 - Guidance &amp; Counseling</b>	<b>63,467,347</b>	<b>59,348,406</b>	<b>65,086,596</b>	<b>64,717,439</b>	<b>67,792,313</b>	<b>64,741,659</b>	<b>61,828,284</b>	<b>60,900,860</b>
<b>32 - Social Work Services</b>								
6100 - Payroll Costs	16,938,027	16,500,704	7,825,742	4,698,759	4,835,546	4,617,946	4,410,139	4,343,987
6200 - Professional and Contracted Services	807	938,235	363,575	(144,544)	1,712,497	1,635,435	1,561,840	1,538,412
6300 - Supplies and Materials	-	476,705	55,388	131,415	276,500	264,058	252,175	248,392
6400 - Other Operating Costs	-	28,196	60,042	27,155	45,000	42,975	41,041	40,426
6600 - Capital Outlay - Land, Buildings, and Equipment	-	11,668	46,254	-	-	-	-	-
<b>Total for 32 - Social Work Services</b>	<b>16,938,834</b>	<b>17,955,510</b>	<b>8,351,001</b>	<b>4,712,785</b>	<b>6,869,543</b>	<b>6,560,414</b>	<b>6,265,195</b>	<b>6,171,217</b>
<b>33 - Health Services</b>								
6100 - Payroll Costs	20,192,749	21,127,654	24,507,010	22,678,859	24,901,083	23,780,534	22,710,410	22,369,754
6200 - Professional and Contracted Services	6,089,465	2,848,477	1,947,780	1,216,712	205,200	195,966	187,148	184,340
6300 - Supplies and Materials	21,802,955	7,246,489	166,831	270,875	196,075	187,252	178,825	176,143
6400 - Other Operating Costs	12,053	9,043	33,985	28,252	35,750	34,141	32,605	32,116
6600 - Capital Outlay - Land, Buildings, and Equipment	3,546	3,092	15,923	6,391	-	-	-	-
<b>Total for 33 - Health Services</b>	<b>48,100,766</b>	<b>31,234,756</b>	<b>26,671,528</b>	<b>24,201,089</b>	<b>25,338,108</b>	<b>24,197,893</b>	<b>23,108,988</b>	<b>22,762,353</b>
<b>34 - Transportation</b>								
6100 - Payroll Costs	37,593,836	41,542,673	40,523,610	41,677,448	30,632,547	29,254,082	27,937,649	27,518,584
6200 - Professional and Contracted Services	604,355	734,269	1,117,951	1,028,706	1,147,740	1,096,092	1,046,768	1,031,066
6300 - Supplies and Materials	3,936,707	7,894,021	9,808,603	8,819,043	7,394,421	7,061,672	6,743,897	6,642,738
6400 - Other Operating Costs	1,355,657	439,688	(155,261)	661,427	1,804,994	1,723,769	1,646,200	1,621,507
6600 - Capital Outlay - Land, Buildings, and Equipment	2,898,473	1,298,997	1,023,045	4,837,129	2,831,658	2,704,233	2,582,543	2,543,805
<b>Total for 34 - Transportation</b>	<b>46,389,028</b>	<b>51,909,647</b>	<b>52,317,948</b>	<b>57,023,753</b>	<b>43,811,360</b>	<b>41,839,849</b>	<b>39,957,056</b>	<b>39,357,700</b>
<b>35 - Food Services</b>								
6100 - Payroll Costs	43,599,698	44,378,425	47,823,818	53,718,190	53,569,484	54,219,303	54,869,254	55,528,983
6200 - Professional and Contracted Services	4,807,538	3,664,328	3,587,282	8,660,012	3,986,481	4,035,116	4,083,751	4,132,972
6300 - Supplies and Materials	34,914,657	63,713,708	71,709,314	74,458,764	75,408,477	76,328,460	77,248,444	78,179,515
6400 - Other Operating Costs	6,765,600	7,418,747	8,525,101	9,512,033	10,092,209	10,215,334	10,338,459	10,463,068
6600 - Capital Outlay - Land, Buildings, and Equipment	137,304	163,748	349,293	2,680,364	816,300	826,259	836,218	846,297
6910 - Indirect Costs	(5,974,810)	(6,355,668)	(7,020,565)	(7,635,341)	-	-	-	-
<b>Total for 35 - Food Services</b>	<b>84,249,987</b>	<b>112,983,289</b>	<b>124,974,243</b>	<b>141,394,021</b>	<b>143,872,951</b>	<b>145,624,473</b>	<b>147,376,126</b>	<b>149,150,835</b>
<b>36 - Extracurricular Activities</b>								
6100 - Payroll Costs	6,032,961	7,819,465	11,814,477	13,323,652	9,313,402	8,894,299	8,494,055	8,366,645
6200 - Professional and Contracted Services	6,970,198	7,148,091	7,790,290	9,191,548	8,768,162	8,373,595	7,996,783	7,876,831
6300 - Supplies and Materials	1,029,919	845,706	788,079	1,517,399	4,957,571	4,734,480	4,521,429	4,453,607
6400 - Other Operating Costs	138,750	453,640	441,066	953,386	292,093	278,949	266,396	262,400
6600 - Capital Outlay - Land, Buildings, and Equipment	364,469	197,657	171,648	294,805	8,495	8,113	7,748	7,631
<b>Total for 36 - Extracurricular Activities</b>	<b>14,536,297</b>	<b>16,464,559</b>	<b>21,005,560</b>	<b>25,280,790</b>	<b>23,339,723</b>	<b>22,289,435</b>	<b>21,286,411</b>	<b>20,967,115</b>

## HOUSTON INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>41 - General Administration</b>								
6100 - Payroll Costs	24,750,262	27,116,076	31,103,805	41,323,072	39,900,780	38,105,245	36,390,509	35,844,651
6200 - Professional and Contracted Services	6,710,200	6,313,927	6,845,370	6,771,648	7,984,040	7,624,758	7,281,644	7,172,419
6300 - Supplies and Materials	468,184	388,230	481,129	378,127	762,396	728,088	695,324	684,894
6400 - Other Operating Costs	306,678	3,129,962	1,885,471	3,705,152	5,575,052	5,324,175	5,084,587	5,008,318
6600 - Capital Outlay - Land, Buildings, and Equipment	428,797	542,263	850,521	877,608	125,886	120,221	114,811	113,089
<b>Total for 41 - General Administration</b>	<b>32,664,121</b>	<b>37,490,457</b>	<b>41,166,296</b>	<b>53,055,607</b>	<b>54,348,154</b>	<b>51,902,487</b>	<b>49,566,875</b>	<b>48,823,372</b>
<b>51 - Facilities - Maint &amp; Oper.</b>								
6100 - Payroll Costs	92,346,108	96,364,600	103,801,952	99,406,941	84,156,883	80,465,971	76,942,073	75,834,526
6200 - Professional and Contracted Services	84,184,563	81,269,299	79,937,694	89,117,852	65,166,975	62,309,574	59,581,477	58,724,146
6300 - Supplies and Materials	7,373,900	6,741,372	7,742,675	7,324,828	4,160,486	3,973,264	3,794,467	3,737,550
6400 - Other Operating Costs	13,807,565	15,139,237	19,090,869	26,297,582	29,357,222	28,036,147	26,774,520	26,372,903
6500 - Debt Service	-	-	-	-	-	-	-	-
6600 - Capital Outlay - Land, Buildings, and Equipment	15,501,284	20,656,319	19,888,561	16,417,484	87,317	83,388	79,635	78,441
<b>Total for 51 - Facilities - Maint &amp; Oper.</b>	<b>213,213,420</b>	<b>220,170,827</b>	<b>230,461,750</b>	<b>238,564,687</b>	<b>182,928,883</b>	<b>174,868,344</b>	<b>167,172,173</b>	<b>164,747,566</b>
<b>52 - Security</b>								
6100 - Payroll Costs	25,944,132	26,313,563	27,065,179	28,708,542	27,666,275	26,421,293	25,232,334	24,853,849
6200 - Professional and Contracted Services	457,188	1,291,836	1,903,028	1,612,808	1,345,409	1,284,866	1,227,047	1,208,641
6300 - Supplies and Materials	350,847	441,409	1,285,861	685,875	269,293	257,175	245,602	241,918
6400 - Other Operating Costs	83,544	86,507	145,797	141,489	123,725	118,157	112,840	111,148
6600 - Capital Outlay - Land, Buildings, and Equipment	671,379	1,891,330	996,205	942,454	650,213	620,953	593,011	584,115
<b>Total for 52 - Security</b>	<b>27,507,090</b>	<b>30,024,646</b>	<b>31,396,069</b>	<b>32,091,167</b>	<b>30,054,915</b>	<b>28,702,444</b>	<b>27,410,834</b>	<b>26,999,671</b>
<b>53 - Data Processing</b>								
6100 - Payroll Costs	28,002,092	28,574,130	28,281,337	26,696,376	28,170,731	26,903,048	25,692,411	25,307,025
6200 - Professional and Contracted Services	20,460,132	22,123,539	18,743,727	22,044,884	20,354,244	19,438,303	18,563,579	18,285,126
6300 - Supplies and Materials	247,438	913,449	420,233	1,218,044	220,692	210,761	201,277	198,257
6400 - Other Operating Costs	50,312	57,349	129,463	340,954	528,525	504,741	482,028	474,798
6600 - Capital Outlay - Land, Buildings, and Equipment	17,052,375	6,545,154	3,623,554	8,140,077	143,269	136,822	130,665	128,705
<b>Total for 53 - Data Processing</b>	<b>65,812,348</b>	<b>58,213,621</b>	<b>51,198,314</b>	<b>58,440,335</b>	<b>49,417,461</b>	<b>47,193,675</b>	<b>45,069,960</b>	<b>44,393,910</b>
<b>61 - Community Services</b>								
6100 - Payroll Costs	2,469,293	1,690,321	1,517,582	3,207,686	3,918,655	3,742,316	3,573,911	3,520,303
6200 - Professional and Contracted Services	132,903	217,794	306,972	3,297,602	5,543,873	5,294,399	5,056,151	4,980,309
6300 - Supplies and Materials	19,138	30,376	67,380	464,986	223,779	213,709	204,092	201,031
6400 - Other Operating Costs	9,801	9,785	15,116	40,736	95,984	91,665	87,540	86,227
6600 - Capital Outlay - Land, Buildings, and Equipment	-	-	2,401	39,487	30,000	28,650	27,361	26,950
<b>Total for 61 - Community Services</b>	<b>2,631,134</b>	<b>1,948,277</b>	<b>1,909,451</b>	<b>7,050,496</b>	<b>9,812,291</b>	<b>9,370,738</b>	<b>8,949,055</b>	<b>8,814,819</b>
<b>71 - Debt Service</b>								
6500 - Debt Service	419,674,323	470,938,891	465,881,262	428,552,351	379,501,956	429,211,081	434,696,810	442,292,694
<b>Total for 71 - Debt Service</b>	<b>419,674,323</b>	<b>470,938,891</b>	<b>465,881,262</b>	<b>428,552,351</b>	<b>379,501,956</b>	<b>429,211,081</b>	<b>434,696,810</b>	<b>442,292,694</b>

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>81 - Facilities - Acq. &amp; Constr.</b>								
6100 - Payroll Costs	-	8,665	1,953	669,339	-	-	-	-
6200 - Professional and Contracted Services	-	108,287	34,443	247,469	-	-	-	-
6300 - Supplies and Materials	82,634	216,641	29,425	110,594	-	-	-	-
6400 - Other Operating Costs	(8,234)	-	-	-	-	-	-	-
6600 - Capital Outlay - Land, Buildings, and Equipment	1,265,801	2,746,954	649,792	5,604,742	-	-	-	-
<b>Total for 81 - Facilities - Acq. &amp; Constr.</b>	<b>1,340,201</b>	<b>3,080,548</b>	<b>715,613</b>	<b>6,632,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>91 - WADA-Chapter 41</b>								
6200 - Professional and Contracted Services	197,810,414	184,470,759	276,396,220	-	-	45,778,231	78,734,184	109,460,198
<b>Total for 91 - WADA-Chapter 41</b>	<b>197,810,414</b>	<b>184,470,759</b>	<b>276,396,220</b>	<b>-</b>	<b>-</b>	<b>45,778,231</b>	<b>78,734,184</b>	<b>109,460,198</b>
<b>95 - JJAEP</b>								
6200 - Professional and Contracted Services	792,000	724,500	579,600	583,200	792,000	792,000	792,000	792,000
<b>Total for 95 - JJAEP</b>	<b>792,000</b>	<b>724,500</b>	<b>579,600</b>	<b>583,200</b>	<b>792,000</b>	<b>792,000</b>	<b>792,000</b>	<b>792,000</b>
<b>97 - TIRZ</b>								
6400 - Other Operating Costs	61,491,720	65,956,710	72,368,633	75,544,048	57,155,963	53,509,290	46,319,537	47,141,582
<b>Total for 97 - TIRZ</b>	<b>61,491,720</b>	<b>65,956,710</b>	<b>72,368,633</b>	<b>75,544,048</b>	<b>57,155,963</b>	<b>53,509,290</b>	<b>46,319,537</b>	<b>47,141,582</b>
<b>99 - Inter-Governmental Charges</b>								
6100 - Payroll Costs	47,010	(30,641)	-	-	-	-	-	-
6200 - Professional and Contracted Services	15,470,032	15,584,092	15,767,806	16,453,702	18,610,882	18,610,882	18,610,882	18,610,882
<b>Total for 99 - Inter-Governmental Charges</b>	<b>15,517,042</b>	<b>15,553,451</b>	<b>15,767,806</b>	<b>16,453,702</b>	<b>18,610,882</b>	<b>18,610,882</b>	<b>18,610,882</b>	<b>18,610,882</b>
<b>Total Expenditures</b>	<b>2,606,133,939</b>	<b>2,567,785,847</b>	<b>2,755,773,402</b>	<b>2,703,353,656</b>	<b>2,621,464,360</b>	<b>2,635,867,545</b>	<b>2,581,638,661</b>	<b>2,594,813,652</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(52,513,863)</b>	<b>3,077,751</b>	<b>(97,267,859)</b>	<b>(199,915,092)</b>	<b>(197,375,927)</b>	<b>(81,797,660)</b>	<b>(10,830,509)</b>	<b>(15,182,529)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	65,268,880	46,936,280	51,979,575	106,256,775	38,166,025	36,256,775	35,166,025	35,033,900
Transfers out	(35,912,972)	(25,700,532)	(16,210,700)	(16,395,650)	(16,405,274)	(16,210,275)	(16,217,025)	(16,209,525)
Issuance of refunding debt	45,675,000	109,650,000	185,040,000	-	-	-	-	-
Premium on the sale of bonds	3,608,782	1,246,720	7,782,644	-	-	-	-	-
Insurance proceeds	21,247,698	21,156,000	-	18,165,781	-	-	-	-
Sale of Property	-	-	-	-	80,000,000	-	-	-
Payments to escrow agents - advance refunding	-	-	(109,953,369)	-	-	-	-	-
Issuance of leases and SBITAs	-	-	6,620,068	963,576	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>99,887,388</b>	<b>153,288,468</b>	<b>125,258,218</b>	<b>108,990,482</b>	<b>101,760,751</b>	<b>20,046,500</b>	<b>18,949,000</b>	<b>18,824,375</b>
<b>Net change in fund balances</b>	<b>47,373,525</b>	<b>156,366,219</b>	<b>27,990,359</b>	<b>(90,924,610)</b>	<b>(95,615,176)</b>	<b>(61,751,160)</b>	<b>8,118,491</b>	<b>3,641,846</b>
<b>Fund balances, beginning</b>	<b>1,094,106,664</b>	<b>1,141,480,189</b>	<b>1,297,846,408</b>	<b>1,325,836,767</b>	<b>1,234,912,157</b>	<b>1,139,296,981</b>	<b>1,077,545,821</b>	<b>1,085,664,312</b>
<b>Fund balances, ending</b>	<b>1,141,480,189</b>	<b>1,297,846,408</b>	<b>1,325,836,767</b>	<b>1,234,912,157</b>	<b>1,139,296,981</b>	<b>1,077,545,821</b>	<b>1,085,664,312</b>	<b>1,089,306,157</b>

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>REVENUES</b>								
Property taxes	1,801,428,452	1,794,873,129	1,809,366,483	1,506,848,009	1,536,186,790	1,619,017,540	1,635,229,186	1,651,602,949
Earnings on investments	2,342,077	3,341,346	50,872,795	72,775,580	60,624,859	40,624,859	30,624,859	20,624,859
Miscellaneous local sources	12,241,775	19,373,978	9,603,175	5,347,301	46,370,336	38,727,572	38,727,572	38,727,572
State sources	295,665,220	228,667,029	214,953,566	319,532,249	224,295,456	282,157,268	282,947,618	276,096,420
Federal sources	27,712,808	61,236,580	69,955,765	78,105,613	21,100,370	21,660,000	21,660,000	21,660,000
<b>Total revenues</b>	<b>2,139,390,332</b>	<b>2,107,492,062</b>	<b>2,154,751,784</b>	<b>1,982,608,752</b>	<b>1,888,577,811</b>	<b>2,002,187,239</b>	<b>2,009,189,235</b>	<b>2,008,711,800</b>
<b>EXPENDITURES</b>								
<b>11 - Instruction</b>								
6100 - Payroll Costs	926,379,395	801,810,201	872,291,058	1,027,290,286	1,086,072,407	1,045,012,407	997,986,848	983,017,046
6200 - Professional and Contracted Services	106,799,916	108,311,490	94,054,773	48,033,959	66,283,862	63,777,938	60,907,930	59,994,311
6300 - Supplies and Materials	34,084,018	32,062,650	36,568,945	25,173,484	47,047,521	45,268,845	43,231,747	42,583,271
6400 - Other Operating Costs	2,090,961	5,299,749	17,752,996	3,390,740	7,212,487	6,939,812	6,627,521	6,528,108
6600 - Capital Outlay - Land, Buildings, and Equipment	12,056,229	32,574,178	16,624,960	47,065,624	3,612,955	3,476,364	3,319,927	3,270,129
<b>Total for 11 - Instruction</b>	<b>1,081,410,519</b>	<b>980,058,268</b>	<b>1,037,292,731</b>	<b>1,150,954,093</b>	<b>1,210,229,232</b>	<b>1,164,475,365</b>	<b>1,112,073,973</b>	<b>1,095,392,864</b>
<b>12 - Media Services</b>								
6100 - Payroll Costs	6,580,972	6,525,177	18,320,298	13,779,525	8,605,504	8,218,256	7,848,435	7,730,708
6200 - Professional and Contracted Services	2,296,271	6,955	271	976	-	-	-	0
6300 - Supplies and Materials	173,215	10,682	31,981	10,908	3,500	3,343	3,192	3,144
6400 - Other Operating Costs	2,069	109,962	4,762	6,127	2,000	1,910	1,824	1,797
6600 - Capital Outlay - Land, Buildings, and Equipment	18,727	79,909	52,717	32,849	20,000	19,100	18,241	17,967
<b>Total for 12 - Media Services</b>	<b>9,071,254</b>	<b>6,732,685</b>	<b>18,410,029</b>	<b>13,830,385</b>	<b>8,631,004</b>	<b>8,242,609</b>	<b>7,871,691</b>	<b>7,753,616</b>
<b>13 - Staff Development</b>								
6100 - Payroll Costs	28,984,387	28,490,123	23,432,943	22,970,131	16,723,214	15,970,669	15,251,989	15,023,209
6200 - Professional and Contracted Services	2,440,373	1,459,125	2,845,699	1,482,184	1,044,531	997,527	952,638	938,349
6300 - Supplies and Materials	684,544	598,079	531,241	288,457	1,720,943	1,643,501	1,569,543	1,546,000
6400 - Other Operating Costs	1,018,619	986,685	1,644,692	914,338	330,111	315,256	301,069	296,553
6600 - Capital Outlay - Land, Buildings, and Equipment	76,111	103,504	621,776	160,598	16,500	15,758	15,048	14,823
<b>Total for 13 - Staff Development</b>	<b>33,204,034</b>	<b>31,637,515</b>	<b>29,076,351</b>	<b>25,815,707</b>	<b>19,835,299</b>	<b>18,942,711</b>	<b>18,090,289</b>	<b>17,818,934</b>
<b>21 - Instructional Leadership</b>								
6100 - Payroll Costs	20,886,020	21,028,854	20,953,548	59,917,228	67,208,798	64,184,402	61,296,104	60,376,662
6200 - Professional and Contracted Services	1,904,874	2,198,017	553,838	1,873,000	3,064,985	2,927,061	2,795,343	2,753,413
6300 - Supplies and Materials	244,847	390,075	314,786	404,642	705,733	673,975	643,646	633,991
6400 - Other Operating Costs	602,734	285,453	414,925	581,083	2,994,771	2,860,006	2,731,306	2,690,336
6600 - Capital Outlay - Land, Buildings, and Equipment	265,548	252,793	293,578	287,507	48,000	45,840	43,777	43,121
<b>Total for 21 - Instructional Leadership</b>	<b>23,904,023</b>	<b>24,155,192</b>	<b>22,530,676</b>	<b>63,063,461</b>	<b>74,022,287</b>	<b>70,691,284</b>	<b>67,510,176</b>	<b>66,497,524</b>
<b>23 - School Leadership</b>								
6100 - Payroll Costs	139,793,858	140,010,062	154,354,077	205,876,533	200,384,466	194,070,771	185,337,586	182,557,522
6200 - Professional and Contracted Services	5,095,396	5,166,977	5,406,022	6,773,319	4,973,193	4,816,498	4,599,756	4,530,759
6300 - Supplies and Materials	677,451	616,522	995,435	1,283,447	8,735,989	8,460,736	8,080,003	7,958,803
6400 - Other Operating Costs	497,917	548,077	793,436	659,541	832,243	806,021	769,750	758,204
6600 - Capital Outlay - Land, Buildings, and Equipment	343,413	391,696	666,755	799,555	174,144	168,657	161,068	158,652
<b>Total for 23 - School Leadership</b>	<b>146,408,036</b>	<b>146,733,334</b>	<b>162,215,725</b>	<b>215,392,395</b>	<b>215,100,035</b>	<b>208,322,683</b>	<b>198,948,162</b>	<b>195,963,940</b>

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>31 - Guidance &amp; Counseling</b>								
6100 - Payroll Costs	46,744,245	46,162,807	54,032,161	54,812,697	50,402,115	48,134,020	45,967,989	45,278,469
6200 - Professional and Contracted Services	12,596,080	11,765,377	9,162,114	8,278,437	9,527,319	9,098,590	8,689,153	8,558,816
6300 - Supplies and Materials	2,275,057	1,128,497	1,239,364	1,300,519	4,413,902	4,215,276	4,025,589	3,965,205
6400 - Other Operating Costs	173,426	164,886	373,388	156,627	3,438,977	3,284,223	3,136,433	3,089,387
6600 - Capital Outlay - Land, Buildings, and Equipment	1,678,540	126,839	279,569	169,159	10,000	9,550	9,120	8,983
<b>Total for 31 - Guidance &amp; Counseling</b>	<b>63,467,347</b>	<b>59,348,406</b>	<b>65,086,596</b>	<b>64,717,439</b>	<b>67,792,313</b>	<b>64,741,659</b>	<b>61,828,284</b>	<b>60,900,860</b>
<b>32 - Social Work Services</b>								
6100 - Payroll Costs	16,938,027	16,500,704	7,825,742	4,698,759	4,835,546	4,617,946	4,410,139	4,343,987
6200 - Professional and Contracted Services	807	938,235	363,575	(144,544)	1,712,497	1,635,435	1,561,840	1,538,412
6300 - Supplies and Materials	-	476,705	55,388	131,415	276,500	264,058	252,175	248,392
6400 - Other Operating Costs	-	28,196	60,042	27,155	45,000	42,975	41,041	40,426
6600 - Capital Outlay - Land, Buildings, and Equipment	-	11,668	46,254	-	-	-	-	-
<b>Total for 32 - Social Work Services</b>	<b>16,938,834</b>	<b>17,955,510</b>	<b>8,351,001</b>	<b>4,712,785</b>	<b>6,869,543</b>	<b>6,560,414</b>	<b>6,265,195</b>	<b>6,171,217</b>
<b>33 - Health Services</b>								
6100 - Payroll Costs	20,192,749	21,127,654	24,507,010	22,678,859	24,901,083	23,780,534	22,710,410	22,369,754
6200 - Professional and Contracted Services	6,089,465	2,848,477	1,947,780	1,216,712	205,200	195,966	187,148	184,340
6300 - Supplies and Materials	21,802,955	7,246,489	166,831	270,875	196,075	187,252	178,825	176,143
6400 - Other Operating Costs	12,053	9,043	33,985	28,252	35,750	34,141	32,605	32,116
6600 - Capital Outlay - Land, Buildings, and Equipment	3,546	3,092	15,923	6,391	-	-	-	-
<b>Total for 33 - Health Services</b>	<b>48,100,766</b>	<b>31,234,756</b>	<b>26,671,528</b>	<b>24,201,089</b>	<b>25,338,108</b>	<b>24,197,893</b>	<b>23,108,988</b>	<b>22,762,353</b>
<b>34 - Transportation</b>								
6100 - Payroll Costs	37,593,836	41,542,673	40,523,610	41,677,448	30,632,547	29,254,082	27,937,649	27,518,584
6200 - Professional and Contracted Services	604,355	734,269	1,117,951	1,028,706	1,147,740	1,096,092	1,046,768	1,031,066
6300 - Supplies and Materials	3,936,707	7,894,021	9,808,603	8,819,043	7,394,421	7,061,672	6,743,897	6,642,738
6400 - Other Operating Costs	1,355,657	439,688	(155,261)	661,427	1,804,994	1,723,769	1,646,200	1,621,507
6600 - Capital Outlay - Land, Buildings, and Equipment	2,898,473	1,298,997	1,023,045	4,837,129	2,831,658	2,704,233	2,582,543	2,543,805
<b>Total for 34 - Transportation</b>	<b>46,389,028</b>	<b>51,909,647</b>	<b>52,317,948</b>	<b>57,023,753</b>	<b>43,811,360</b>	<b>41,839,849</b>	<b>39,957,056</b>	<b>39,357,700</b>
<b>35 - Food Services</b>								
6100 - Payroll Costs	2,309,305	45,603	86,390	70,319	65,183	62,250	59,449	58,557
6200 - Professional and Contracted Services	-	29	104	13	-	-	-	-
6300 - Supplies and Materials	431,758	4,744	(542)	-	-	-	-	-
6400 - Other Operating Costs	34	228	98	907	-	-	-	-
6600 - Capital Outlay - Land, Buildings, and Equipment	-	-	-	-	-	-	-	-
<b>Total for 35 - Food Services</b>	<b>2,741,097</b>	<b>50,603</b>	<b>86,050</b>	<b>71,239</b>	<b>65,183</b>	<b>62,250</b>	<b>59,449</b>	<b>58,557</b>
<b>36 - Extracurricular Activities</b>								
6100 - Payroll Costs	6,032,961	7,819,465	11,814,477	13,323,652	9,313,402	8,894,299	8,494,055	8,366,645
6200 - Professional and Contracted Services	6,970,198	7,148,091	7,790,290	9,191,548	8,768,162	8,373,595	7,996,783	7,876,831
6300 - Supplies and Materials	1,029,919	845,706	788,079	1,517,399	4,957,571	4,734,480	4,521,429	4,453,607
6400 - Other Operating Costs	138,750	453,640	441,066	953,386	292,093	278,949	266,396	262,400
6600 - Capital Outlay - Land, Buildings, and Equipment	364,469	197,657	171,648	294,805	8,495	8,113	7,748	7,631
<b>Total for 36 - Extracurricular Activities</b>	<b>14,536,297</b>	<b>16,464,559</b>	<b>21,005,560</b>	<b>25,280,790</b>	<b>23,339,723</b>	<b>22,289,435</b>	<b>21,286,411</b>	<b>20,967,115</b>



**HOUSTON INDEPENDENT SCHOOL DISTRICT**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>41 - General Administration</b>								
6100 - Payroll Costs	24,750,262	27,116,076	31,103,805	41,323,072	39,900,780	38,105,245	36,390,509	35,844,651
6200 - Professional and Contracted Services	6,709,876	6,313,927	6,793,088	6,766,960	7,984,040	7,624,758	7,281,644	7,172,419
6300 - Supplies and Materials	468,184	388,230	481,129	378,127	762,396	728,088	695,324	684,894
6400 - Other Operating Costs	306,678	3,129,962	1,885,471	3,705,152	5,575,052	5,324,175	5,084,587	5,008,318
6600 - Capital Outlay - Land, Buildings, and Equipment	428,797	542,263	850,521	877,608	125,886	120,221	114,811	113,089
<b>Total for 41 - General Administration</b>	<b>32,663,797</b>	<b>37,490,457</b>	<b>41,114,014</b>	<b>53,050,919</b>	<b>54,348,154</b>	<b>51,902,487</b>	<b>49,566,875</b>	<b>48,823,372</b>
<b>51 - Facilities - Maint &amp; Oper.</b>								
6100 - Payroll Costs	92,345,625	96,364,600	102,140,508	97,494,953	82,475,975	78,764,556	75,220,151	74,091,849
6200 - Professional and Contracted Services	82,915,402	79,997,804	78,773,122	87,772,989	63,853,816	60,980,394	58,236,277	57,362,732
6300 - Supplies and Materials	7,373,900	6,741,372	7,742,675	7,324,828	4,160,486	3,973,264	3,794,467	3,737,550
6400 - Other Operating Costs	13,807,565	15,139,237	19,090,869	26,297,582	29,357,222	28,036,147	26,774,520	26,372,903
6500 - Debt Service	-	-	-	-	-	-	-	-
6600 - Capital Outlay - Land, Buildings, and Equipment	15,501,284	20,620,319	19,862,336	16,416,996	87,317	83,388	79,635	78,441
<b>Total for 51 - Facilities - Maint &amp; Oper.</b>	<b>211,943,777</b>	<b>218,863,332</b>	<b>227,609,509</b>	<b>235,307,348</b>	<b>179,934,816</b>	<b>171,837,749</b>	<b>164,105,051</b>	<b>161,643,475</b>
<b>52 - Security</b>								
6100 - Payroll Costs	25,944,132	26,313,563	27,065,179	28,708,542	27,666,275	26,421,293	25,232,334	24,853,849
6200 - Professional and Contracted Services	457,188	1,291,836	1,903,028	1,612,808	1,345,409	1,284,866	1,227,047	1,208,641
6300 - Supplies and Materials	350,847	441,409	1,285,861	685,875	269,293	257,175	245,602	241,918
6400 - Other Operating Costs	83,544	86,507	145,797	141,489	123,725	118,157	112,840	111,148
6600 - Capital Outlay - Land, Buildings, and Equipment	671,379	1,891,330	996,205	942,454	650,213	620,953	593,011	584,115
<b>Total for 52 - Security</b>	<b>27,507,090</b>	<b>30,024,646</b>	<b>31,396,069</b>	<b>32,091,167</b>	<b>30,054,915</b>	<b>28,702,444</b>	<b>27,410,834</b>	<b>26,999,671</b>
<b>53 - Data Processing</b>								
6100 - Payroll Costs	28,002,092	28,574,130	28,281,337	26,696,376	28,170,731	26,903,048	25,692,411	25,307,025
6200 - Professional and Contracted Services	20,460,132	22,123,539	18,743,727	22,044,884	20,354,244	19,438,303	18,563,579	18,285,126
6300 - Supplies and Materials	247,438	913,449	420,233	1,218,044	220,692	210,761	201,277	198,257
6400 - Other Operating Costs	50,312	57,349	129,463	340,954	528,525	504,741	482,028	474,798
6600 - Capital Outlay - Land, Buildings, and Equipment	17,052,375	6,545,154	3,623,554	8,140,077	143,269	136,822	130,665	128,705
<b>Total for 53 - Data Processing</b>	<b>65,812,348</b>	<b>58,213,621</b>	<b>51,198,314</b>	<b>58,440,335</b>	<b>49,417,461</b>	<b>47,193,675</b>	<b>45,069,960</b>	<b>44,393,910</b>
<b>61 - Community Services</b>								
6100 - Payroll Costs	2,469,293	1,690,321	1,517,582	3,207,686	3,918,655	3,742,316	3,573,911	3,520,303
6200 - Professional and Contracted Services	132,903	217,794	306,972	3,297,602	5,543,873	5,294,399	5,056,151	4,980,309
6300 - Supplies and Materials	19,138	30,376	67,380	464,986	223,779	213,709	204,092	201,031
6400 - Other Operating Costs	9,801	9,785	15,116	40,736	95,984	91,665	87,540	86,227
6600 - Capital Outlay - Land, Buildings, and Equipment	-	-	2,401	39,487	30,000	28,650	27,361	26,950
<b>Total for 61 - Community Services</b>	<b>2,631,134</b>	<b>1,948,277</b>	<b>1,909,451</b>	<b>7,050,496</b>	<b>9,812,291</b>	<b>9,370,738</b>	<b>8,949,055</b>	<b>8,814,819</b>
<b>71 - Debt Service</b>								
6500 - Debt Service	14,818,736	10,250,591	12,901,376	18,998,183	5,130,350	5,130,350	5,130,350	5,130,350
<b>Total for 71 - Debt Service</b>	<b>14,818,736</b>	<b>10,250,591</b>	<b>12,901,376</b>	<b>18,998,183</b>	<b>5,130,350</b>	<b>5,130,350</b>	<b>5,130,350</b>	<b>5,130,350</b>

## HOUSTON INDEPENDENT SCHOOL DISTRICT

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>81 - Facilities - Acq. &amp; Constr.</b>								
6100 - Payroll Costs	-	8,665	1,953	669,339	-	-	-	-
6200 - Professional and Contracted Services	-	108,287	34,443	247,469	-	-	-	-
6300 - Supplies and Materials	82,634	216,641	29,425	110,594	-	-	-	-
6400 - Other Operating Costs	(8,234)	-	-	-	-	-	-	-
6600 - Capital Outlay - Land, Buildings, and Equipment	1,265,801	2,746,954	649,792	5,604,742	-	-	-	-
<b>Total for 81 - Facilities - Acq. &amp; Constr.</b>	<b>1,340,201</b>	<b>3,080,548</b>	<b>715,613</b>	<b>6,632,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>91 - WADA-Chapter 41</b>								
6200 - Professional and Contracted Services	197,810,414	184,470,759	276,396,220	-	-	45,778,231	78,734,184	109,460,198
<b>Total for 91 - WADA-Chapter 41</b>	<b>197,810,414</b>	<b>184,470,759</b>	<b>276,396,220</b>	<b>-</b>	<b>-</b>	<b>45,778,231</b>	<b>78,734,184</b>	<b>109,460,198</b>
<b>95 - JJAEP</b>								
6200 - Professional and Contracted Services	792,000	724,500	579,600	583,200	792,000	792,000	792,000	792,000
<b>Total for 95 - JJAEP</b>	<b>792,000</b>	<b>724,500</b>	<b>579,600</b>	<b>583,200</b>	<b>792,000</b>	<b>792,000</b>	<b>792,000</b>	<b>792,000</b>
<b>97 - TIRZ</b>								
6400 - Other Operating Costs	61,491,720	65,956,710	72,368,633	75,544,048	57,155,963	53,509,290	46,319,537	47,141,582
<b>Total for 97 - TIRZ</b>	<b>61,491,720</b>	<b>65,956,710</b>	<b>72,368,633</b>	<b>75,544,048</b>	<b>57,155,963</b>	<b>53,509,290</b>	<b>46,319,537</b>	<b>47,141,582</b>
<b>99 - Inter-Governmental Charges</b>								
6100 - Payroll Costs	47,010	(30,641)	-	-	-	-	-	-
6200 - Professional and Contracted Services	15,470,032	15,584,092	15,767,806	16,453,702	18,610,882	18,610,882	18,610,882	18,610,882
<b>Total for 99 - Inter-Governmental Charges</b>	<b>15,517,042</b>	<b>15,553,451</b>	<b>15,767,806</b>	<b>16,453,702</b>	<b>18,610,882</b>	<b>18,610,882</b>	<b>18,610,882</b>	<b>18,610,882</b>
<b>Total Expenditures</b>	<b>2,118,499,494</b>	<b>1,992,857,365</b>	<b>2,175,000,800</b>	<b>2,149,214,679</b>	<b>2,100,290,919</b>	<b>2,063,193,997</b>	<b>2,001,688,401</b>	<b>2,005,454,939</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>20,890,838</b>	<b>114,634,697</b>	<b>(20,249,016)</b>	<b>(166,605,927)</b>	<b>(211,713,108)</b>	<b>(61,006,758)</b>	<b>7,500,834</b>	<b>3,256,861</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	22,500,000	20,192,691	30,000,000	84,000,000	17,000,000	14,000,000	14,000,000	14,000,000
Transfers out	(35,912,972)	(25,700,532)	(16,210,700)	(16,395,650)	(16,405,274)	(16,210,275)	(16,217,025)	(16,209,525)
Capital leases	-	-	-	-	-	-	-	-
Issuance of bonds and other debt	-	-	-	-	-	-	-	-
Premium on the sale of bonds	-	-	-	-	-	-	-	-
Insurance proceeds	21,247,698	21,156,000	-	18,165,781	-	-	-	-
Sale of Property	-	-	-	-	80,000,000	-	-	-
Issuance of leases and SBITAs	-	-	6,620,068	963,576	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>7,834,726</b>	<b>15,648,159</b>	<b>20,409,368</b>	<b>86,733,707</b>	<b>80,594,726</b>	<b>(2,210,275)</b>	<b>(2,217,025)</b>	<b>(2,209,525)</b>
<b>Net change in fund balances</b>	<b>28,725,564</b>	<b>130,282,856</b>	<b>160,352</b>	<b>(79,872,220)</b>	<b>(131,118,382)</b>	<b>(63,217,033)</b>	<b>5,283,809</b>	<b>1,047,336</b>
<b>Fund balances, beginning</b>	<b>967,900,148</b>	<b>996,625,712</b>	<b>1,126,908,568</b>	<b>1,127,068,920</b>	<b>1,047,196,700</b>	<b>916,078,318</b>	<b>852,861,286</b>	<b>858,145,095</b>
<b>Fund balances, ending</b>	<b>996,625,712</b>	<b>1,126,908,568</b>	<b>1,127,068,920</b>	<b>1,047,196,700</b>	<b>916,078,318</b>	<b>852,861,286</b>	<b>858,145,095</b>	<b>859,192,431</b>

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<div> <div>           Budget Forecast Assumptions         </div> <div>           (1) Fund balances will be updated once the 2023-2024 Annual Comprehensive Financial Report (ACFR) is complete.            (2) FY26-28 Property Value growth 1%, PASA enrollments.            (3) FY26 Includes December budget amendments (excluding PO Carryover and one time requests).            (4) FY26-28 Appropriation changes are only recapture &amp; TIRZ (No other changes).            (5) FY26-28 Revenue changes are only State AID (Property &amp; Enrollment related) &amp; Local (property Taxes).            (6) Assumes \$250 to basic allotment, \$20 to Gold Penny Yield in 25-26 and \$5 in 26-27            (7) Assumes a loss of students of 3,019 in 25-26; 2,225 in 26-27 and 2,225 in 27-28         </div> </div>								

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - NUTRITION SERVICES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>REVENUES</b>								
Earnings on investments	12,658	198,745	3,167,822	3,480,714	2,720,715	2,726,832	2,713,030	2,678,453
Miscellaneous local sources	945,027	3,617,639	5,241,943	5,170,509	5,263,380	5,320,224	5,376,858	5,434,307
State sources	537,594	82,661	467,865	458,239	458,239	461,085	463,931	466,795
Federal sources	91,081,887	128,061,914	126,827,637	118,385,757	129,956,720	132,815,768	135,737,715	137,087,984
Donated Commodities	5,372,936	9,150,441	9,080,550	9,149,756	8,546,753	8,734,782	8,926,947	9,123,340
<b>Total revenues</b>	<b>97,950,102</b>	<b>141,111,400</b>	<b>144,785,817</b>	<b>136,644,975</b>	<b>146,945,807</b>	<b>150,058,690</b>	<b>153,218,481</b>	<b>154,790,878</b>
<b>EXPENDITURES</b>								
<b>35 - Food Services</b>								
6100 - Payroll Costs	41,290,393	44,332,823	47,737,429	53,647,871	53,504,301	54,157,053	54,809,806	55,470,426
6200 - Professional and Contracted Services	4,807,538	3,664,299	3,587,178	8,659,999	3,986,481	4,035,116	4,083,751	4,132,972
6300 - Supplies and Materials	34,482,899	63,708,964	71,709,856	74,458,764	75,408,477	76,328,460	77,248,444	78,179,515
6400 - Other Operating Costs	6,765,566	7,418,520	8,525,003	9,511,126	10,092,209	10,215,334	10,338,459	10,463,068
6600 - Capital Outlay - Land, Buildings, and Equipment	137,304	163,748	349,293	2,680,364	816,300	826,259	836,218	846,297
6910 - Indirect Costs	(5,974,810)	(6,355,668)	(7,020,565)	(7,635,341)	-	-	-	-
<b>Total for 35 - Food Services</b>	<b>81,508,890</b>	<b>112,932,686</b>	<b>124,888,193</b>	<b>141,322,783</b>	<b>143,807,768</b>	<b>145,562,223</b>	<b>147,316,677</b>	<b>149,092,278</b>
<b>41 - General Administration</b>								
6100 - Payroll Costs	-	-	-	-	-	-	-	-
6200 - Professional and Contracted Services	324	-	52,282	4,688	-	-	-	-
6400 - Other Operating Costs	-	-	-	-	-	-	-	-
<b>Total for 41 - General Administration</b>	<b>324</b>	<b>-</b>	<b>52,282</b>	<b>4,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>51 - Facilities - Maint &amp; Oper.</b>								
6100 - Payroll Costs	483	-	1,661,445	1,911,988	1,680,908	1,701,415	1,721,922	1,742,677
6200 - Professional and Contracted Services	1,269,161	1,271,495	1,164,572	1,344,863	1,313,159	1,329,180	1,345,200	1,361,414
6400 - Other Operating Costs	-	-	-	-	-	-	-	-
6600 - Capital Outlay - Land, Buildings, and Equipment	-	36,000	26,225	488	-	-	-	-
<b>Total for 51 - Facilities - Maint &amp; Oper.</b>	<b>1,269,644</b>	<b>1,307,495</b>	<b>2,852,241</b>	<b>3,257,338</b>	<b>2,994,067</b>	<b>3,030,595</b>	<b>3,067,123</b>	<b>3,104,091</b>
<b>71 - Debt Service</b>								
6500 - Debt Service	-	-	272,257	272,257	-	-	-	-
<b>Total for 71 - Debt Service</b>	<b>-</b>	<b>-</b>	<b>272,257</b>	<b>272,257</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>82,778,858</b>	<b>114,240,181</b>	<b>128,064,974</b>	<b>144,857,066</b>	<b>146,801,835</b>	<b>148,592,817</b>	<b>150,383,800</b>	<b>152,196,369</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>15,171,244</b>	<b>26,871,219</b>	<b>16,720,843</b>	<b>(8,212,091)</b>	<b>143,972</b>	<b>1,465,873</b>	<b>2,834,682</b>	<b>2,594,510</b>
<b>Net change in fund balances</b>	<b>82,778,858</b>	<b>114,240,181</b>	<b>128,064,974</b>	<b>144,857,066</b>	<b>146,801,835</b>	<b>148,592,817</b>	<b>150,383,800</b>	<b>152,196,369</b>
<b>Fund balances, beginning</b>	<b>13,347,419</b>	<b>28,518,663</b>	<b>55,389,882</b>	<b>72,110,725</b>	<b>63,898,634</b>	<b>64,042,606</b>	<b>65,508,479</b>	<b>68,343,160</b>
<b>Fund balances, ending</b>	<b>28,518,663</b>	<b>55,389,882</b>	<b>72,110,725</b>	<b>63,898,634</b>	<b>64,042,606</b>	<b>65,508,479</b>	<b>68,343,160</b>	<b>70,937,670</b>

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - NUTRITION SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<div><div><div><b>Budget Projection Assumptions</b></div><div>Federal reimbursements are forecasted to increase by an average of 2.2% based on the Consumer Price Index (CPI). USDA Foods Planned Assistance Level (PAL) allocations are also forecasted to increase at the same rate.</div><div>Food services appropriations will have added operations support which includes accounting, procurement, human resources, and maintenance personnel.</div><div>Operational cost per student increased by 15% YOY with the Excess Net Cash Resource spend plan mandated by TDA. To maintain the nonprofit status required for the SNP, the fund balance of the SNP account must not exceed three month's average expenditures at any time. A spend plan was submitted and approved by TDA for FY24. In the Summer of FY24, TDA amended the guidance to not exceed six month's average expenditures at any time.</div></div></div>								



**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DEBT SERVICE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>REVENUES</b>								
Property taxes	314,102,913	319,798,020	347,958,840	357,262,478	371,396,035	378,823,956	386,400,435	394,128,444
Earnings on investments	98,449	303,291	5,144,515	8,948,824	-	6,000,000	5,000,000	5,000,000
Miscellaneous local sources	-	-	-	-	-	-	-	-
State sources	2,078,280	2,158,825	5,864,587	17,973,535	17,168,780	17,000,000	17,000,000	17,000,000
Federal sources	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>316,279,642</b>	<b>322,260,136</b>	<b>358,967,942</b>	<b>384,184,837</b>	<b>388,564,815</b>	<b>401,823,956</b>	<b>408,400,435</b>	<b>416,128,444</b>
<b>EXPENDITURES</b>								
<b>Function and Major Object</b>								
<b>71 - Debt Service</b>								
6500 - Debt Service	404,855,587	460,688,301	452,707,629	409,281,911	374,371,606	424,080,731	429,566,460	437,162,344
<b>Total for 71 - Debt Service</b>	<b>404,855,587</b>	<b>460,688,301</b>	<b>452,707,629</b>	<b>409,281,911</b>	<b>374,371,606</b>	<b>424,080,731</b>	<b>429,566,460</b>	<b>437,162,344</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(88,575,945)</b>	<b>(138,428,165)</b>	<b>(93,739,687)</b>	<b>(25,097,074)</b>	<b>14,193,209</b>	<b>(22,256,775)</b>	<b>(21,166,025)</b>	<b>(21,033,900)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	42,768,880	26,743,589	21,979,575	22,256,775	21,166,025	22,256,775	21,166,025	21,033,900
Issuance of bonds and other debt	-	-	-	-	-	-	-	-
Issuance of refunding debt	45,675,000	109,650,000	185,040,000	-	-	-	-	-
Premium on the sale of bonds	-	-	-	-	-	-	-	-
Premium on the sale of refunding bonds	3,608,782	1,246,720	7,782,644	-	-	-	-	-
Payments to escrow agents - advance refunding	-	-	(109,953,369)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>92,052,662</b>	<b>137,640,309</b>	<b>104,848,850</b>	<b>22,256,775</b>	<b>21,166,025</b>	<b>22,256,775</b>	<b>21,166,025</b>	<b>21,033,900</b>
<b>Net change in fund balances</b>	<b>3,476,717</b>	<b>(787,856)</b>	<b>11,109,163</b>	<b>(2,840,299)</b>	<b>35,359,234</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances, beginning</b>	<b>112,859,097</b>	<b>116,335,814</b>	<b>115,547,958</b>	<b>126,657,122</b>	<b>123,816,823</b>	<b>159,176,057</b>	<b>159,176,057</b>	<b>159,176,057</b>
<b>Fund balances, ending</b>	<b>116,335,814</b>	<b>115,547,958</b>	<b>126,657,122</b>	<b>123,816,823</b>	<b>159,176,057</b>	<b>159,176,057</b>	<b>159,176,057</b>	<b>159,176,057</b>

**Budget Forecast Assumptions**

Assumptions are estimates only and are contingent upon actual results. For example the required tax rate is largely contingent upon the realization of estimated roll value increases.  
Roll value increases 2 percent in each fiscal year.  
Debt tax rate does not change from the current \$0.1667 in subsequent years.  
No new bonds are sold through 2024-2025. Variable rate principal payments scheduled each year would be available for new debt service if necessary.

HOUSTON INDEPENDENT SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CAPITAL RENOVATION FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2026-2028 Forecast
<b>REVENUES</b>								
Property taxes	-	-	-	-	-	-	-	-
Earnings on investments	324,413	579,920	8,995,189	3,932,385	600,000	750,000	400,000	300,000
Miscellaneous local sources	31,424,519	31,224,723	36,919,409	34,083,215	-	-	-	-
<b>Total revenues</b>	<b>31,748,932</b>	<b>31,804,643</b>	<b>45,914,598</b>	<b>38,015,600</b>	<b>600,000</b>	<b>750,000</b>	<b>400,000</b>	<b>300,000</b>
<b>EXPENDITURES</b>								
Instruction	-	-	-	26,049,727	-	-	-	-
Extracurricular activities	-	-	-	10,892	-	-	-	-
General Administration	3,376,045	3,519,866	6,913,082	3,936,861	1,224,242	1,224,242	1,224,242	1,224,242
Facilities Maintenance and Operations	3,587,783	730,862	1,111,472	6,244,594	-	-	-	-
Security and monitoring services	-	-	41,901	185,985	-	-	-	-
Data processing services	2,389,112	1,033,551	537,215	744,491	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Facilities acquisition and construction	65,369,636	49,879,092	32,635,315	66,687,882	30,001,958	15,000,000	3,000,000	2,000,000
<b>Total expenditures</b>	<b>74,722,576</b>	<b>55,163,371</b>	<b>41,238,985</b>	<b>103,860,432</b>	<b>31,226,200</b>	<b>16,224,242</b>	<b>4,224,242</b>	<b>3,224,242</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(42,973,644)</b>	<b>(23,358,728)</b>	<b>4,675,613</b>	<b>(65,844,832)</b>	<b>(30,626,200)</b>	<b>(15,474,242)</b>	<b>(3,824,242)</b>	<b>(2,924,242)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	9,328,032	-	-	-	-	-	-
Transfers out	(7,967,630)	(8,119,892)	(5,768,875)	(75,861,125)	(4,762,500)	(4,619,750)	(3,684,750)	(3,772,500)
Issuance of bonds and other debt	-	-	-	-	-	-	-	-
Premium on the sale of bonds	-	-	-	-	-	-	-	-
Insurance proceeds on sale of capital assets	472,372	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(7,495,258)</b>	<b>1,208,140</b>	<b>(5,768,875)</b>	<b>(75,861,125)</b>	<b>(4,762,500)</b>	<b>(4,619,750)</b>	<b>(3,684,750)</b>	<b>(3,772,500)</b>
<b>Net change in fund balances</b>	<b>(50,468,902)</b>	<b>(22,150,588)</b>	<b>(1,093,262)</b>	<b>(141,705,957)</b>	<b>(35,388,700)</b>	<b>(20,093,992)</b>	<b>(7,508,992)</b>	<b>(6,696,742)</b>
<b>Fund balances, beginning</b>	<b>287,015,378</b>	<b>236,546,476</b>	<b>214,395,888</b>	<b>213,302,626</b>	<b>71,596,669</b>	<b>36,207,969</b>	<b>16,113,977</b>	<b>8,604,985</b>
<b>Fund balances, ending</b>	<b>236,546,476</b>	<b>214,395,888</b>	<b>213,302,626</b>	<b>71,596,669</b>	<b>36,207,969</b>	<b>16,113,977</b>	<b>8,604,985</b>	<b>1,908,243</b>

**Budget Forecast Assumptions**

- PAYG Program \$15M allocation will stay in General Fund, starting 2016-2017.
- Remaining funds from prior projects and using other remaining funds for school renovations, maintenance and repairs.
- TIRZ Revenue will stay in General Fund starting in 2024-2025

**Other Assumptions and Notes**

- Expenditures-based on trends of other programs and
- Assumptions are estimates only and are contingent upon actual results

HOUSTON INDEPENDENT SCHOOL DISTRICT  
EXPENDITURES BY FUNCTION AND MAJOR OBJECT - CAPITAL RENOVATION FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Function	Function Name	Salaries 6100	Contracted Services 6200	Supplies & Materials 6300	Other Operating Expenses 6400	Debt Service 6500	Capital Outlay 6600	Other Uses 8900	Function Totals
11	Instruction	-	-	-	-	-	-	-	-
12	Instructional resources and media services	-	-	-	-	-	-	-	-
13	Curriculum development and instructional staff develop	-	-	-	-	-	-	-	-
21	Instructional leadership	-	-	-	-	-	-	-	-
23	School leadership	-	-	-	-	-	-	-	-
31	Guidance, counseling, and evaluation services	-	-	-	-	-	-	-	-
32	Social work services	-	-	-	-	-	-	-	-
33	Health services	-	-	-	-	-	-	-	-
34	Student (pupil) transportation	-	-	-	-	-	-	-	-
35	Food services	-	-	-	-	-	-	-	-
36	Extracurricular activities	-	-	-	-	-	-	-	-
41	General administration	1,066,192	90,300	30,500	27,250	-	10,000	-	1,224,242
51	Facilities maintenance and operations	-	-	-	-	-	-	-	-
52	Security and monitoring services	-	-	-	-	-	-	-	-
53	Data processing services	-	-	-	-	-	-	-	-
61	Community services	-	-	-	-	-	-	-	-
71	Debt service	-	-	-	-	-	-	-	-
81	Facilities acquisition and construction	1,001,958	-	-	-	-	29,000,000	-	30,001,958
95	Juvenile justice alternative education programs	-	-	-	-	-	-	-	-
00	Other financing sources (uses)	-	-	-	-	-	-	4,762,500	4,762,500
<i>Major Object Totals</i>		<u>2,068,150</u>	<u>90,300</u>	<u>30,500</u>	<u>27,250</u>	<u>-</u>	<u>29,010,000</u>	<u>4,762,500</u>	<u>35,988,700</u>

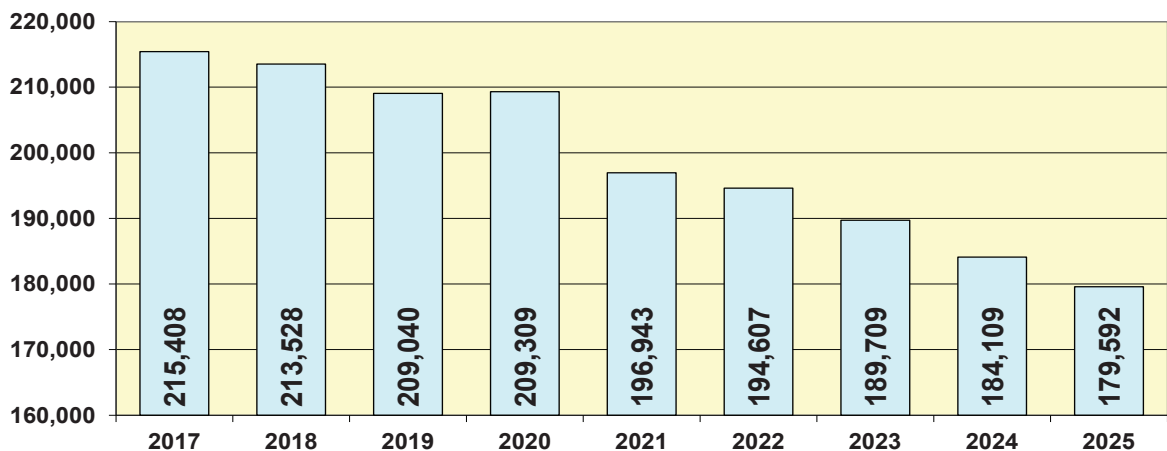
## Informational Overview

In order to prepare the annual budget, the District develops projections for enrollment, student demographics, property values, tax collection rates, state funding, and expenditure levels. This summary presents budgetary highlights to provide a general overview of the basis of our assumptions and projections for the 2024-25 fiscal year.

## Demographics and Student Enrollment

The Houston Galveston Area Council (H-GAC-13) has a population of more than 7.2 million, making it the fourth largest metropolitan area in the country. Demographically and economically, the region has rapidly diversified, transforming the city to a cosmopolitan, international center of business and industry. Over the last decade, the population of H-GAC has experienced significant growth, despite volatility in the oil and gas industry. As a result, the district must be prepared to meet the challenges of educating an increasingly heterogeneous student population. In light of the recent growth of service-sector jobs in the Houston area and U.S. economy, students must be prepared for careers requiring advanced skills in mathematics, science, and technology, in addition to strong reading and writing skills.

**HISD Pupil Enrollment Trends**



The net effect of Houston's growing population on HISD's student enrollment is difficult to ascertain, due to many complicating factors. In particular, the recent growth of state charter schools, private schools, and homeschooling, combined with central-city demographic shifts and economic conditions will mitigate the effect of the Houston metropolitan area's population increases, resulting in difficulty predicting the district's enrollment. Additional demographic information can be found in the Informational Section of this document, while a summary of district enrollment changes is presented below.

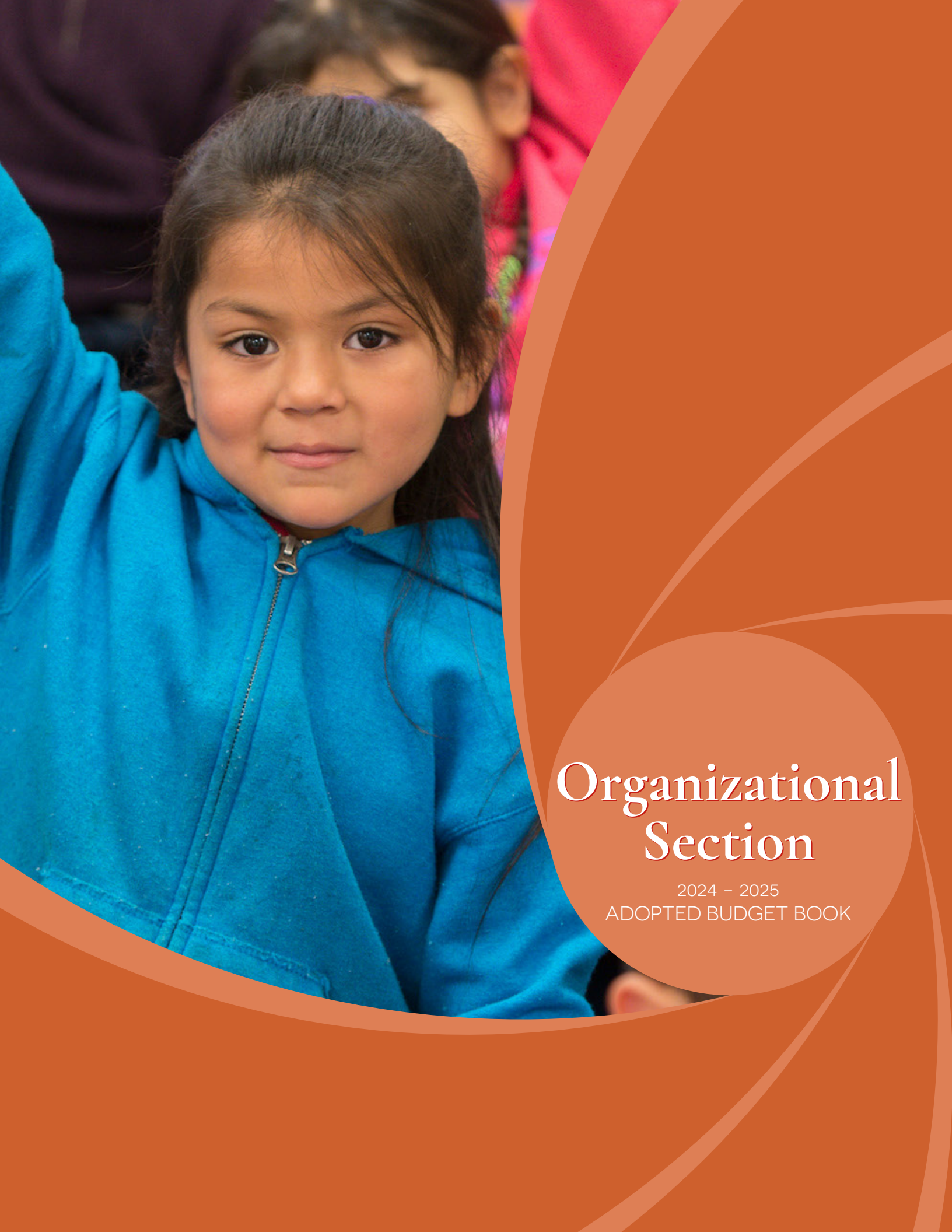
## Personnel Allocation

The district continues to monitor staffing at all levels and finds ways to be more efficient. Central Office staffing levels are monitored closely and were extensively reviewed during the 2024-2025 budget development process to ensure the majority of district funds are directed toward classroom instruction and minimize the impact of necessary district budget cuts to schools. HISD consistently maintains an administrative cost ratio below state limits and peer districts, according to the Texas Schools Financial Integrity Rating System (FIRST).

The chart on the following two pages illustrates the staffing for the district, representing the various types of positions from 2021 - 2025. As a result of the district's belief in site-based decision-making, principals have direct control over positions and employees listed in the campus category. Department positions include custodians, police officers, transportation employees, speech therapists, special education diagnosticians, special education teachers, and teacher aides who work at the campus-level, but who are managed and supervised by central office departments.

## FTE - General Funds and All Funds

PEIMS Role ID	General Fund					All Funds				
	2021 Final	2022 Final	2023 Final	2024 Final	2025 Budget	2021 Final	2022 Final	2023 Final	2024 Final	2025 Budget
Assistant Principal	308	311	331	602	659	308	311	348	602	659
Assistant/Associate/Deputy	60	58	19	20	20	61	59	19	20	20
Athletic Director						6	6	6	9	9
Audiologist	1	1	1	1	1	3	3	3	3	3
Business Manager	2	2	2	1		3	3	3	2	1
Business Services Professionals	1	1	1	182	180	1	1	1	187	184
Business/Finance	263	261	250	111	73	333	336	323	141	101
Campus Office/Clerical	1,585	1,595	1,503	1,433	1,049	1,696	1,717	1,731	1,491	1,215
Central Office/Clerical	277	276	272	287	191	317	336	367	372	274
Certified Interpreter	1					6	3	3	3	3
Certified Orientation and Mobility Specialist	6	6	6	6	6	6	6	6	6	6
Child Nutrition						347	344	344	251	266
Communications Professional	1	1	1	1	2	1	1	1	1	2
Counselor	219	227	317	375	369	263	320	364	387	379
Custodial	970	1,383	1,371	1,166		971	1,384	1,372	1,166	
Department Head	66	75	95	62	52	68	78	99	64	54
Director of Personnel/Hum	1	1	1	1	2	1	1	1	1	2
District Instructional Program Director	66	78	65	6		94	109	100	6	
Educational Aide	1,552	1,357	1,398	1,327	1,561	1,603	1,421	1,746	1,502	1,595
Educational Diagnostician	26	24	24	31	30	139	147	147	137	136
Electrician	39	38	33	32		39	39	39	35	
Human Resources	12	17	20		3	13	18	47		5
HVAC	73	73	65	63		75	73	74	71	
Information Technology	84	107	109	71	42	98	121	181	135	62
Librarian	58	60	248	141	78	58	60	249	154	81
Maintenance	619	618	603	520	1	643	642	643	547	27
Not assigned				1	10			1	1	13
Other					166	1	10	2	10	166
Other Campus Exempt Professional Auxiliary	458	450	223	343	730	487	551	541	1,617	1,279
Other District Exempt Professional Auxiliary	818	930	768	1,512	1,236	1,415	1,584	1,619	1,881	1,602
Other Non-Exempt Auxiliary (Volunteers)						1	1	1		
Painter	22	22	22	22		22	22	22	22	
Plumber	26	26	24	22		26	26	27	23	
Principal	335	306	294	302	274	335	306	294	377	329
Registrar	30	31	32	32	37	30	31	32	32	37
Research/Evaluation Professional		2	2				2	2		
Safety/Security	277	277	274	299	237	283	282	317	302	237
School Nurse	269	272	271	268	269	274	277	276	271	272
School Psychologist	16	15	17	18	9	48	47	49	44	45
Social Worker	15	15	29	22	10	47	47	63	34	16
Speech Therapist	72	73	72	57	55	90	107	92	75	85
Superintendent/Chief Administrator	2	2	1	1	1	2	2	1	1	1
Tax Assessor/Collector	1	1	1			1	1	1		
Teacher	11,085	10,628	10,242	11,114	10,811	11,453	11,299	10,997	11,578	10,984
Teacher Facilitator	654	660	545	277	202	789	793	898	330	215
Transportation	151	152	150	178	73	184	185	157	184	78
Warehouse	19	20	20	17	15	48	49	34	31	27
<b>Total FTE's</b>	<b>20,537</b>	<b>20,450</b>	<b>19,721</b>	<b>20,922</b>	<b>18,453</b>	<b>22,688</b>	<b>23,161</b>	<b>23,643</b>	<b>24,105</b>	<b>20,467</b>



# Organizational Section

2024 – 2025  
ADOPTED BUDGET BOOK





## Organizational Section Table of Contents

### Houston Independent School District

Superintendent of Schools .....	36
Board of Managers .....	37
Organization Chart .....	39
District Structure .....	40
HISD Maps .....	41
HISD 2024-2025 Action Plan.....	44
New Education System (NES).....	49
Non NES Campuses .....	52
Budget Administration and Management Process.....	56
Budgetary Control and Accounting Basis.....	63



## Superintendent of Schools - Biography

### Houston Independent School District



Mike Miles has dedicated his life to public service – first as a soldier, then as a diplomat, and for the past thirty years as an educator. Most recently, Superintendent Miles served as founder and CEO of Third Future Schools, a school transformation system based on fundamentally different principles of operating schools, and committed to preparing students for a Year 2035 workplace.

Prior to this latest work, Mike served three years as the Superintendent of the Dallas Independent School District and six years as the Superintendent of the Harrison School District in Colorado Springs. Under his leadership, both districts implemented ground-breaking initiatives, established a high-performance culture, and experienced significant growth in student achievement. As an instructional leader and professional developer, Mike has also helped teachers and administrators in school districts across the nation improve instruction and raise achievement.

Superintendent Miles has also served the public interest as a soldier and statesman. He served his country as an officer in the Army's elite Ranger Battalion and as a Company Commander. Miles then joined

the U.S. State Department as a Soviet analyst and member of the Bureau of Intelligence and Research. He then served as a diplomat to Poland and Russia at the end of the Cold War, finishing his service in the State Department as the Special Assistant to the Ambassador to Russia, before returning to the United States with his wife and children.

Superintendent Miles holds degrees from the U.S. Military Academy at West Point, the University of California at Berkeley, and Columbia University.



HOUSTON INDEPENDENT SCHOOL DISTRICT

# 2024 SCHOOL BOARD



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**Adam Rivon**  
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Houston Independent School District

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*Superintendent of Schools*

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*Chief Academic Officer*

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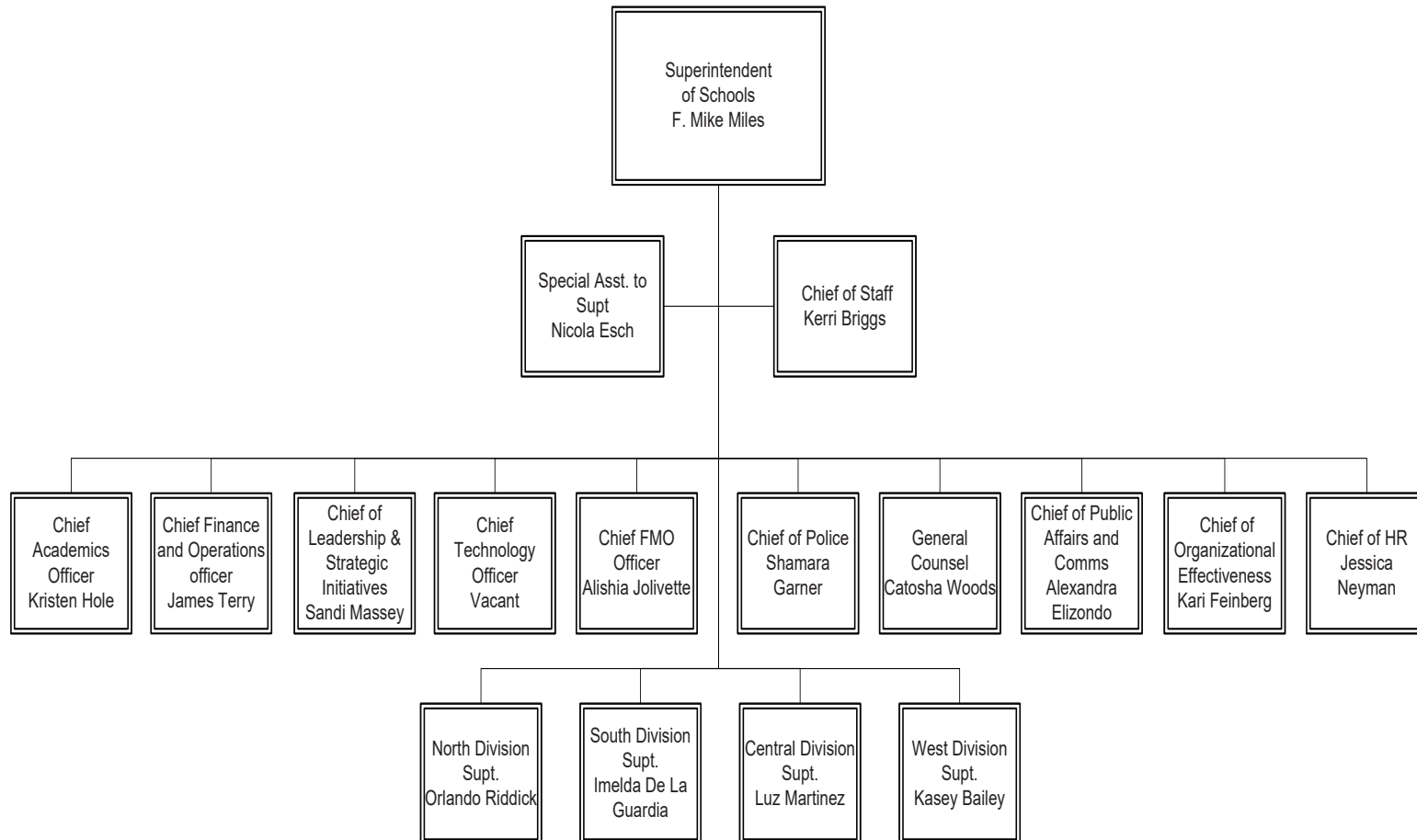
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*South Division Superintendent*

**Luz Martinez**  
*Central Division Superintendent*

**Kelsey Bailey**  
*West Division Superintendent*

**Sandi Massey**  
*Chief of Leadership &  
Strategic Initiatives*

Houston Independent School District  
ORGANIZATION, 2024-2025  
Superintendent of Schools



This Organization Chart reflects HISD's Administration as of the Budget Adoption date.



## District Structure

### Houston Independent School District

#### District Overview

The Houston Independent School District (HISD) is a fiscally independent, political subdivision of the State of Texas located in Harris County. HISD is the largest public school system in Texas and the eighth largest in the United States. It serves the city of Houston, Texas, the fourth largest city in the United States with a population of more than 2.3 million and a land area of 671 square miles. The city and greater metropolitan area are ethnically and culturally diverse. The district encompasses 333 square miles within greater Houston, encompassing approximately 45 percent of the geographic area of the City of Houston, all or part of four other cities or villages, and certain unincorporated areas. HISD serves an enrollment of approximately 179,592 students in pre-kindergarten through twelfth grade programs. The district has an estimated average daily attendance of approximately 179,592 in 274 schools, including 7 external charter schools.

HISD was established on March 23, 1923, by an act of the 38th Texas Legislature, repealing an earlier law that gave the City of Houston jurisdiction over the public schools, and creating the "Houston Independent School District, separate and apart from the municipal government of the City of Houston." The law gave the district the power to levy and collect taxes, to issue and dispose of bonds, and to provide payment for them. Since its inception, the district has grown in size and stature over the past 96 years to become one of the premier urban school districts in the United States.

For the 2024-2025 year, the four division school offices that align support to focus on campus needs are listed on the charts below:

Campus Type	Number of Campuses
NES (New Education System)	130
Non-NES	129
Special Education	4
Performance Contract Charter	7
DAEP	4
<b>Total</b>	<b>274</b>

Division	Number of
Central	85
North	53
South	67
West	69
<b>Total</b>	<b>274</b>

#### Notes:

1. Non-NES (PUA - Per Unit Allocation) - funded on a per student, enrollment, and average daily attendance rate percentage
2. NES (New Education System) - see page 53
3. RDSPD and Soar Center - budgeted within Special Education department.

The document, 'A Declaration of Beliefs and Visions' has served as a roadmap to success since it was set forth in 1990. It is a statement of HISD's instructional and operational philosophy, and has been the cornerstone of the district's efforts to improve student achievement, operational efficiency, public support, district culture, and facilities. The basic tenet is HISD's commitment to focusing all of its resources on students and schools. While that commitment has remained constant, subsequent Boards of Education have varied in approach and strategies for delivering the best outcomes for HISD students.



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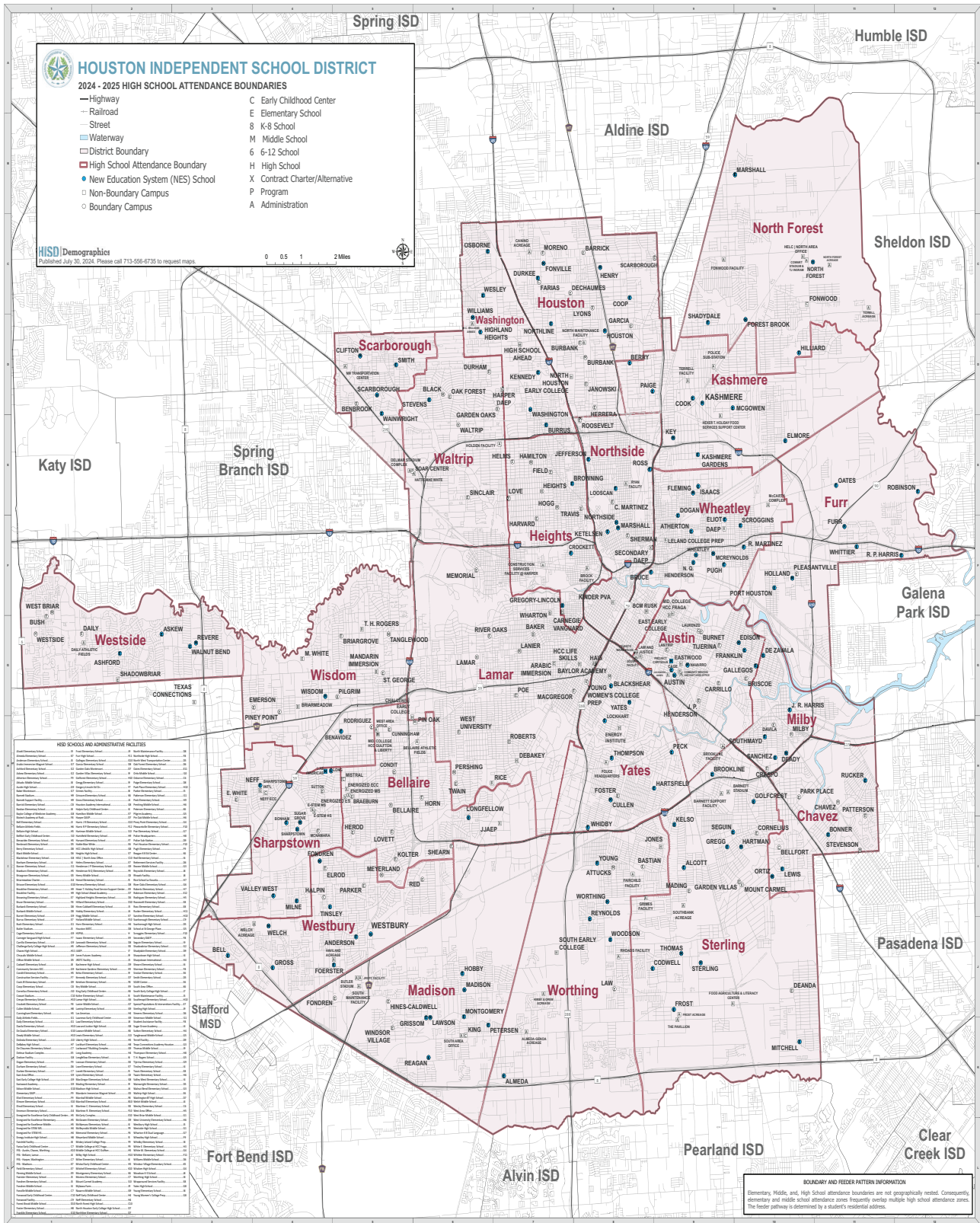


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2024-2025 Adopted Budget Organizational Section



## 2024-2025 HISD MAPS-High Schools



For more detailed map information visit HISD's website at <http://www.houstonisd.org/Page/111709>



# HISD 2024-2025 Action Plan

Houston Independent School District

The Houston Independent School District School Board adopted changes to AE(LOCAL) in November 2023 to update the District's vision, student outcome goals, and superintendent constraints to serve as the district's roadmap to success.

## Vision Statement

The Houston Independent School District (HISD) empowers students to become critical thinkers, visionary leaders, and active contributors in their community, fostering a pathway to success for limitless opportunities in a competitive global landscape.

## Student Outcome Goals

### Goal 1

The percentage of grade 3 students in HISD earning Meets Grade Level on the State of Texas Assessments of Academic Readiness (STAAR) reading test will increase from 41 percent in June 2023 to 56 percent in June 2028.

### Goal 2

The percentage of grade 3 students in HISD earning Meets Grade Level on the STAAR math test will increase from 38 percent in June 2023 to 53 percent in June 2028.

### Goal 3

The percentage of students graduating Texas Success Initiative (TSI)-ready and with an industry-based certification (IBC) will increase from 11 percent for the 2021-22 graduates to 26 percent for the 2026-27 graduates.

### Goal 4

Students in grades 4 through 8 who receive special education services that achieve growth as measured by Domain 2 Part A of the state accountability system will increase from 63 percent in August 2023 to 78 percent in August 2028.

## Superintendent Constraints

### Constraint 1

The Superintendent shall not allow the number of multi-year D or F campuses with a prior unacceptable rating to grow or maintain the same.

### Constraint 2

The Superintendent shall not allow ineffective supports, systems, and processes for students receiving special education services across the district to negatively impact Individual Education Plan (IEP) development and implementation.

### Constraint 3

The Superintendent shall not make significant changes to programming or school options without conducting and communicating a research-based analysis of the effectiveness and impact on the achievement of board-adopted student outcome goals.

HISD Superintendent Mike Miles and his new administration initiated “Destination 2035,” a blueprint for turning the District around and preparing students for a fundamentally different world and workplace. HISD has now successfully implemented wholesale, systemic reform in 130 New Education System (NES) schools. This initiative has shown promising results, fostering a high-performance culture and implementing systemic improvements across instructional quality, evaluation systems, special needs support, and leadership development.

HISD will stay the course and improve upon what has begun in this next school year. The Key Actions outlined below align with the Destination 2035 plan and expand on the foundational work that has been done this past year.

## **Superintendent's Key Actions**

### **1. Implement the New Education System in 45 additional schools**

In the 2024-2025 school year, 85 of HISD’s 274 campuses became New Education System (NES) schools, demonstrating improved quality of instruction, teacher support, and increased expectations among students and staff. HISD will expand this model in the 2024-2025 school year to 45 additional schools to address the District’s 58 F-rated campuses and 65 D-rated campuses.

### **2. Explore asking the voters for a Bond Election in November 2024**

The District last passed a bond measure in November 2012. Since then, HISD schools and infrastructure have deteriorated, with critical needs in safety, cooling/heating systems, water/air quality, and technology platforms.

Efforts to improve facilities are critically connected to the Board’s goals, and HISD will seek voter approval for a bond election in November 2024 to address these pressing issues and reduce potential negative impacts to academic performance.

### **3. Grow Staff Capacity to Provide the Highest Quality Instruction**

HISD has put the focus back on effective instruction throughout the District, ensuring consistent standards of coaching at all levels to support teachers and improve the quality of instruction in every classroom.

Quality of instruction is a leading indicator of student achievement. District instructional leaders will be mostly responsible for training teachers and principals.

### **4. Strengthen Principal and Executive Director Leadership**

All campus leaders and executive directors of schools are now required to be instructional leaders. Using evaluation results at the end of the 2023-2024 school year, HISD will strengthen the principal corps and require instructional leadership training for most principals.

### **5. Improve Instruction and Service Delivery for Students with Disabilities**

HISD will continue to meet state and federal compliance requirements and will place more emphasis on improving the quality of instruction in all special education classrooms.

Improvement of special education services is a main area of intervention exit criteria.

### **6. Improve Central Office Systems and Efficiency**

An Efficiency Report revealed numerous Central Office systems were dysfunctional, broken, obsolete, or beyond repair to help the District accomplish its vision in a transformative period.



By decreasing Central Office staff, increasing efficiencies, and eliminating waste, HISD will be able to prioritize resources and provide necessary school supports that will change student outcomes and meet the Board's goals.

### **7. Improve Reading Proficiency in Grades K through 8**

In 2023-2024, HISD implemented a Science of Reading course in all NES elementary and middle schools as well as expanded the use of high-quality reading materials.

For the 2024-2025 school year, HISD will strengthen implementation of the Science of Reading courses and programs as well as reading instruction in F-, D-, and C-rated elementary and middle schools.

### **8. Begin the Transformation of HISD's CCMR Operations and Systems**

HISD recognizes the need for substantial improvements in preparing students for College, Career, and Military Readiness. The District aims to provide upgraded programs of study and pathways that also help students learn how to use artificial intelligence to enhance their skills and prepare them for a different world and workplace.

Operational changes will be made to ensure all students have access to “future-oriented” programs of study, with four new programs of study to be implemented at each high school.

### **9. Expand HISD's Pre-K3 and Pre-K4 Programs**

Students who attend Pre-K get a head start on reading and other academic skills.

In the 2024-2025 school year, HISD will expand its number of Pre-K seats, prioritizing underserved areas of the District, and work to improve the quality of Pre-K instruction.

### **10. Create a New Teacher Evaluation and Compensation System**

With August 2025 as the implementation goal, HISD will create a teacher pay-for-performance evaluation and compensation plan. This system raises expectations and accountability for improving the quality of instruction and raising student achievement.





2024 - 2025  
Key Actions Approximate Cost and Savings

<b>Key Action 1</b>	<b>Implement the New Education System in 45 additional schools</b>
PWA 7	Create a new education system
Lead Dept./ Person	Strategic Initiatives; Leadership and Professional Development; Miles
Approx. cost	\$102,000,000 (see separate cost estimate documents)
Notes	The cost estimate is for 45 schools.

<b>Key Action 2</b>	<b>Ask voters for a bond election in November 2024</b>
PWA 6	Improve safety of facilities
Lead Dept./ Person	Chief of Staff; Communications
Approx. cost	\$2,000,000
Notes	Cost related to putting the plan together and hiring a consulting group to support.

<b>Key Action 3</b>	<b>Grow staff capacity to provide the highest quality instruction</b>
PWA 2	Improve the quality of instruction
Lead Dept./ Person	Leadership and Professional Development; Division Superintendents
Approx. cost	\$0
Notes	Done with current people and Professional Development monies

<b>Key Action 4</b>	<b>Strengthen Principal and Executive Director Leadership</b>
PWA 1	Expand leadership density
Lead Dept./ Person	Division Superintendents; Leadership and Professional Development
Approx. cost	\$0
Notes	Take additional cost for conducting the week-long instructional leadership program in July 2024 out of Title funds

<b>Key Action 5</b>	<b>Improve SPED instruction and service delivery</b>
PWA 5	Improve SPED and SEL services
Lead Dept./ Person	SPED Department; Strategic Initiatives
Approx. cost	\$17,400,000
Notes	<ul style="list-style-type: none"> <li>• \$200,000 to assess IEPs during the summer</li> <li>• up to \$5,000,000 to add up to 50 "resource SPED classroom" in the NES schools [with pay and benefits for additional teachers is <math>50 \times \\$100,000 = \\$5,000,000</math>]</li> <li>• Increase SPED salaries -- approx. 600 non-NES SPED teachers receiving approximately \$15,000 increase (\$9,000,000)</li> <li>• Increase SPED salaries in new NES schools -- already covered in Key Action 1 cost estimate</li> <li>• SPED teacher assistants in the new NES schools (the others already have them) -- approximately <math>40 \times 80,000 = \\$3,200,000</math> (includes pay and benefits)</li> </ul>

2024 - 2025  
Key Actions Approximate Cost and Savings

<b>Key Action 6</b>	<b>Improve Central Office systems and efficiency</b>
PWA 3	Strengthen Central Office effectiveness
Lead Dept./ Person	Chief of Staff; Finance Department
Approx. cost	\$0
Notes	Cut current expenditures by \$140,000,000. <ul style="list-style-type: none"> <li>• \$20,000,000 in rightsizing NES staffing</li> <li>• \$50,000,000 in central office cuts</li> <li>• \$50,000,000 in purchased services and other contracts</li> <li>• \$20,000,000 in operational efficiencies</li> </ul>

<b>Key Action 7</b>	<b>Improve Reading Proficiency in grades K through 8</b>
PWA 4	Improve reading instruction Pre-K through 4th grade
Lead Dept./ Person	Chief Academic Office; Leadership and Professional Development
Approx. cost	\$0
Notes	Take additional cost out of current budget for CAO or LPD

<b>Key Action 8</b>	<b>Begin transformation of HISD's CCMR operations and systems</b>
PWA 11	Develop and implement Year 2035 competencies and experiences
Lead Dept./ Person	Chief Academic Office
Approx. cost	\$10,000,000
Notes	District will pay for up to four new programs of studies at each high school

<b>Key Action 9</b>	<b>Expand HISD's Pre-K3 and Pre-K4 programs</b>
PWA 4	Improve reading instruction Pre-K through 4th grade
Lead Dept./ Person	Chief Academic Office
Approx. cost	\$10,000,000
Notes	Most of the cost is in the modular buildings (\$2,000,000 per building); need to calculate a better estimate for the rest of this Key Action

<b>Key Action 10</b>	<b>Create a new teacher evaluation and compensation system</b>
PWA 9	Implement new Principal and Teacher evaluation systems
Lead Dept./ Person	Strategic Initiatives
Approx. cost	\$0
Notes	Any cost incurred comes out of current budgets



## New Education System (NES)

### Houston Independent School District

**Schools in HISD's New Education System (NES) receive additional resources and support to dramatically improve academic performance and give students a variety of enriching opportunities.**

#### **NES schools:**

- Use an innovative staffing model to ensure students receive consistent high-quality instruction. The model also allows teachers to focus on their core work and have better work-life harmony.
- Pay teachers and staff higher salaries and differentiate compensation based on the subject taught as well as rigorous teacher and leader evaluation systems.
- Have a specific instructional program and receive extra resources and support.
- Provide Art of Thinking courses to teach students critical-thinking and problem-solving skills as well as how to assess, evaluate, and effectively use information.
- Provide specialty classes in the areas of fitness, music and fine arts, 21st-century media and technology, and hands-on science. These classes supplement schools' existing electives and magnet programs and are taught by community consultants with specific knowledge and skills.
- Offer free trips for middle school students to experience new places and cultures.

The NES is the largest and most significant effort to transform K-12 education in the United States. While other districts have tried to improve schools by taking incremental steps—such as adopting a new curriculum or expanding certain programs—the NES involves whole-scale, systemic reform. Launched at underperforming campuses across HISD in the fall of 2023, the NES is designed to dramatically improve academic performance, close achievement gaps, and ensure Houston's students graduate prepared for the modern workplace and world. It is an ambitious effort for our city—and, indeed, the nation—with the potential to remedy decades of ineffective K-12 policies and prove what is possible for America's students.

#### **STRUCTURE:**

An innovative staffing model is designed to ensure students receive high-quality instruction every day and that teachers can focus on their core work.

Given students' extensive needs, employees at NES campuses earn higher salaries than staff at other HISD schools. Teachers also have a range of resources that promote better work-life harmony and encourage them to stay in the field.

A centralized team creates the daily lessons, which can be customized as necessary, so teachers do not have to spend a great deal of time outside school hours building lessons from scratch. Teachers receive regular coaching from instructional experts and are supported by teacher apprentices and learning coaches.

Apprentices are earning their teacher certification. They work alongside the teacher, learning the instructional model and effective teaching practices; co-teaching; substituting as necessary; and participating in the same training as teachers. Apprentices are eligible for promotion to a teaching position at the campus upon receiving their certification. Learning coaches supervise students' higher-level independent and partner work and handle a variety of time-consuming tasks such as making copies and completing paperwork.

## **INSTRUCTIONAL PROGRAM**

One of the first things you will notice at an NES school is a rigorous instructional program directly tied to state standards for what students should know and be able to do at each grade level. Pre-kindergarten through second-grade classrooms use a traditional instructional format.

For students in third through twelfth grade, the format for math and English language arts combines direct instruction with highly differentiated assignments. All English language arts/Spanish language arts and mathematics classes in third through eighth grades are 90 minutes and begin with a Learning Objective for what students should be able to accomplish at the end of the lesson. The first 40 to 45 minutes are focused on instruction using Multiple Response Strategies (MRS) to maximize student engagement.

These research-proven strategies are embedded into the lesson plan to keep students actively reading, writing, discussing, and participating throughout the lesson. MRS also give teachers a way to gauge whether students are grasping the lesson concepts, so teachers can clarify misconceptions and reinforce students' understanding in real time. See more information on the various MRS in the tab below.

While teachers teach, principals and assistant principals visit classrooms and observe instruction as part of the daily routine. Administrators provide coaching and instructional support. This regular feedback helps teachers continuously refine their craft with immediate adjustments that positively impact student learning. Coaching is as unobtrusive as possible—a quick whisper or a moment off to the side while students are working on an activity.

The 40 to 45 minutes of direct grade-level instruction is followed by a 10-minute Demonstration of Learning (DOL), or mini quiz. The DOL allows teachers to identify students who understand the content and those who need more help.

Instruction follows the LSAE (Learner, Securing, Accelerated, Enriched) approach, which is designed to ensure every student receives instruction tailored to their specific needs. See more information on the LSAE levels in the tab below.

Students who master the day's DOL—that is, those who are at the S2 (Secured), A (Accelerated), and (E) Enriched levels—go to the Team Center for the last 35 minutes of class, where they do higher-level work independently or in pairs. Learning coaches supervise the Team Center and guide students in that work.

Students who need more help—that is, those who are at the L (Learner) and S1 (Securing) levels—stay in the classroom to keep working with the teacher and the teacher apprentice. Teachers re-teach concepts students missed and provide targeted, small-group support to help them learn the content.

## **STUDENT EXPERIENCE**

NES schools help students learn by building knowledge, perspective, and experience.

For HISD graduates to get good jobs in the future, they need to know how to think critically, solve problems, work in teams, evaluate and use information, and communicate effectively.

Students in grades three through eight take specialty Dyad classes in the areas of fitness, music and fine arts, 21st-century media and technology, and hands-on science. Classes supplement schools' existing electives and magnet programs and are taught by community consultants with specific knowledge and skills. Through Dyad, students gain access to a variety of free, in-school enrichment opportunities they didn't have before. They engage in experiential learning with their instructors and peers and explore ways to get involved in their community.

## **ART OF THINKING**

Students in grades three through 10 take Art of Thinking three times a week. The class is focused on teaching critical thinking and problem solving and how to assess, evaluate, and effectively use information. These are essential skills for students to process the large volume of information they receive through daily conversations, social media, and other digital channels.

In Art of Thinking, students learn about perspective, a view or attitude toward something. They are taught to be wary of information posted anonymously; why it is important to reserve judgment and question what is presented as fact; and how to look for primary sources, consider possible agendas, and identify bias.

Lessons also cover how to become a discerning user of data and facts. That is, how to consider sample size and how to recognize that data and facts can be "true" but can be used in ways to mislead and misinform—for example, when one data point or anecdote is accurate but should not be generalized to summarize an entire dataset or situation. Art of Thinking helps students understand how a person's point of view is influenced by experiences and the information to which they are exposed. Students also learn how broader perspective leads to better understanding and better decision making

## **SCHOOL CULTURE**

There are clear expectations for maintaining a culture of respect and a safe and productive learning environment.

Students must follow three overarching rules:

1. Do not disrespect teachers or classmates,
2. Do not disrupt the learning environment, and
3. No bullying.

Discipline is handled by administrators so teachers do not have to step away from instruction. Students who are disruptive are sent out of the classroom to take a time out, get counseled, or access other services and support. Most students who are removed from class for minor infractions rejoin their class remotely via Zoom until the next class period.

## **BUILDING HOURS**

To better support students and working families, NES campuses have extended hours.

All buildings open at 6:30 a.m.

- Elementary schools remain open until 5 p.m.
  - The instructional day for students in Pre-K through second grade runs from 8 a.m. to 3:30 p.m.
  - The instructional day for students in third through fifth grade runs from 8 a.m. to 4 p.m.
- Middle and high schools stay open until 5:30 p.m. The instructional day runs from 8:30 a.m. to 4:30 p.m.



## Non NES Campuses

Houston Independent School District

Non-NES (PUA) campuses have defined autonomy based upon their accountability rating or designation as a separate and unique (SUS) magnet campus. Resource allocation is calculated on enrollment, average daily attendance percentage, and a per unit allocation.

HISD DEFINED AUTONOMY	
<b>LEVEL 4</b> ▶	Separate and Unique Magnets (SUS)
<b>LEVEL 3</b> ▶	A & B-rated Schools
<b>LEVEL 2</b> ▶	C and D-rated Schools (non-NES)
<b>LEVEL 1</b> ▶	NES Schools
<b>SPECIAL CATEGORY</b>	Special Programs

AUTONOMY LEVEL	TYPE	NUMBER OF SCHOOLS
<b>LEVEL 4</b>	Separate and Unique Magnet Schools	21
<b>LEVEL 3</b>	A and B-rated schools	57
<b>LEVEL 2</b>	C and D-rated schools that are not NES	41
<b>LEVEL 1</b>	NES Schools	130
Special Category	Alternative; Special Education Placement Schools; Early Childhood Centers	18
<b>TOTAL</b>		<b>267</b>



LEVEL 4 AUTONOMY <i>Separate and Unique Schools (SUS)</i>	
AREA	DESCRIPTION OF AUTONOMY
Program	<ul style="list-style-type: none"> <li>Full autonomy over the program or programs for which the school earned the Separate and Unique designation</li> </ul>
Curriculum	<ul style="list-style-type: none"> <li>May use any curriculum that does not violate Board policy or TEA regulations</li> </ul>
Budget	<ul style="list-style-type: none"> <li>Similar to current budget process for non-NES schools</li> <li>May purchase services unless otherwise restricted by Board policy, regulations, and law</li> <li>May not exceed budget</li> </ul>
Instructional Delivery Model	<ul style="list-style-type: none"> <li>May implement a lesson delivery model that aligns with school program (e.g., project-based learning, small group instruction, inquiry-based)</li> <li>Spot observation forms will be adjusted to account for different instructional delivery models</li> <li>DOL is optional</li> </ul>
District Professional Development	<ul style="list-style-type: none"> <li>The district will release some of the district's professional development days for principals to lead campus-based professional development</li> </ul>
Master Schedule	<ul style="list-style-type: none"> <li>May create the master schedule in a way that supports the school's program</li> </ul>
Staffing	<ul style="list-style-type: none"> <li>Similar to current staffing model in non-NES schools</li> <li>May staff the school the way the leadership team sees fit except must remain within budget</li> </ul>

LEVEL 4 AUTONOMY <i>Separate and Unique Schools (SUS)</i>	
AREA	DESCRIPTION OF AUTONOMY
Teacher Evaluation	<ul style="list-style-type: none"> <li>The new Teacher Evaluation System will account for schools with high achievement and specialized programming</li> </ul>
Teacher Compensation	<ul style="list-style-type: none"> <li>Will participate in the pay-for-performance compensation system in the 25-26 school year</li> </ul>
Principal Evaluation	<ul style="list-style-type: none"> <li>Principals included in the LEAD evaluation system</li> <li>The evaluation will account for schools with high achievement and/or specialized programming.</li> <li>Principals can select growth or achievement</li> </ul>
Principal Compensation	<ul style="list-style-type: none"> <li>Principals are compensated using the principal pay-for-performance compensation plan</li> <li>Principals may opt out of pay-for-performance compensation system for the traditional salary schedule</li> </ul>
Engagement with Vendors and/or Purchased Services	<ul style="list-style-type: none"> <li>Principals have discretion over their campus budgets to purchase additional instructional resources</li> <li>Can engage with vendors or purchased services to provide student services, tutoring, or enrichment outside of core instructional time, meaning during elective or ancillary time or before/after school</li> <li>With permission, schools may select vendors to provide program-specific professional development (e.g. World Languages, Montessori, International Baccalaureate, Project-based Learning, etc.)</li> </ul>
Testing Calendars	<ul style="list-style-type: none"> <li>Principals may request adjustments to testing calendars to align with college schedules</li> </ul>

LEVEL 3 AUTONOMY A and B-rated Schools	
AREA	DESCRIPTION OF AUTONOMY
Program	<ul style="list-style-type: none"> <li>Full autonomy over the program or programs for which the school earned its magnet designation if applicable</li> </ul>
Curriculum	<ul style="list-style-type: none"> <li>May use any curriculum that does not violate Board policy or TEA regulations</li> </ul>
Budget	<ul style="list-style-type: none"> <li>Similar to current budget process for non-NES schools</li> <li>May purchase services unless otherwise restricted by Board policy, regulations, and law</li> <li>May not exceed budget</li> </ul>
Instructional Delivery Model	<ul style="list-style-type: none"> <li>May implement a lesson delivery model that aligns with school program (e.g., project-based learning, small group instruction, inquiry-based)</li> <li>Spot observation forms will be adjusted to account for different instructional delivery models</li> <li>DOL is optional</li> </ul>
District Professional Development	<ul style="list-style-type: none"> <li>The district will release some of the district's professional development days for principals to lead campus-based professional development</li> </ul>
Master Schedule	<ul style="list-style-type: none"> <li>May create the master schedule in a way that supports the school's program</li> </ul>
Staffing	<ul style="list-style-type: none"> <li>Similar to current staffing model in non-NES schools</li> <li>May staff the school the way the leadership team sees fit except must remain within budget</li> </ul>

LEVEL 3 AUTONOMY A and B-rated Schools	
AREA	DESCRIPTION OF AUTONOMY
Teacher Evaluation	<ul style="list-style-type: none"> <li>The new Teacher Evaluation System will account for schools with high achievement and specialized programming</li> </ul>
Teacher Compensation	<ul style="list-style-type: none"> <li>Will participate in the pay-for-performance compensation system in the 25-26 school year</li> </ul>
Principal Evaluation	<ul style="list-style-type: none"> <li>Principals included in the LEAD evaluation system</li> <li>The evaluation will account for schools with high achievement and/or specialized programming.</li> <li>Principals can select growth or achievement</li> </ul>
Principal Compensation	<ul style="list-style-type: none"> <li>Principals are compensated using the principal pay-for-performance compensation plan</li> </ul>
Engagement with Vendors and/or Purchased Services	<ul style="list-style-type: none"> <li>Principals have discretion over their campus budgets to purchase additional instructional resources</li> <li>Can engage with vendors or purchased services to provide student services, tutoring, or enrichment outside of core instructional time, meaning during elective or ancillary time or before/after school</li> <li>With permission, schools may select vendors to provide program-specific professional development (e.g. World Languages, Montessori, International Baccalaureate, Project-based Learning, etc.)</li> </ul>
Testing Calendars (for Early College & Dual Credit Programs only)	<ul style="list-style-type: none"> <li>Principals may request adjustments to testing calendars to align with college schedules.</li> </ul>

LEVEL 2 AUTONOMY C and D-rated schools (non-NES)	
AREA	DESCRIPTION OF AUTONOMY
Program	<ul style="list-style-type: none"> <li>Full autonomy over the program or programs for which the school earned the magnet program designation (if applicable)</li> </ul>
Curriculum	<ul style="list-style-type: none"> <li>Must select curriculum from list of district-vetted curriculum (some schools may be excluded from this parameter)</li> <li>The District may require supplemental curriculum or instruction for some or all students</li> <li>The campus must implement Demonstrations of Learning (DOLs) or exit tickets aligned with the vetted curriculum</li> </ul> <p><i>Specialty programs (like Montessori and IB) should work directly with the Autonomy Support Team to request and determine an approach to curriculum implementation that aligns with the campus' unique instructional delivery model. (More information on the Autonomy Support Team can be found on page 16).</i></p>
Budget	<ul style="list-style-type: none"> <li>Similar to current budget process for non-NES schools</li> <li>Must receive district approval to purchase services (must show correlation between purchased service and student or teacher outcomes)</li> <li>May not exceed budget</li> </ul>
Master Schedule	<ul style="list-style-type: none"> <li>Master schedule must align instructional minutes to selected curriculum</li> <li>The District may also require additional time for students who are not proficient in reading, math, and/or science</li> </ul>
Staffing	<ul style="list-style-type: none"> <li>Similar to current staffing model in non-NES schools</li> <li>May staff the school the way the leadership team sees fit except must remain within budget</li> </ul>

LEVEL 2 AUTONOMY C and D-rated schools (non-NES)	
AREA	DESCRIPTION OF AUTONOMY
Teacher Evaluation	<ul style="list-style-type: none"> <li>The new Teacher Evaluation System will account for schools with high achievement and specialized programming</li> </ul>
Teacher Compensation	<ul style="list-style-type: none"> <li>Will participate in the pay-for-performance compensation system in the 25-26 school year</li> </ul>
Principal Evaluation	<ul style="list-style-type: none"> <li>Principals included in the LEAD evaluation system</li> <li>The evaluation will account for schools with high achievement and/or specialized programming.</li> </ul>
Principal Compensation	<ul style="list-style-type: none"> <li>Principals are compensated using the principal pay-for-performance compensation plan</li> </ul>
Engagement with Vendors and/or Purchased Services	<ul style="list-style-type: none"> <li>Purchased services and programs must be approved by Central Office</li> <li>In rare cases, a campus may request program-specific professional development</li> </ul>

SPECIAL EDUCATION COMPLIANCE & MINORITY ACHIEVEMENT GAP	
Special Education Compliance	<ul style="list-style-type: none"> <li>If a school is below "Proficient" in any of the four areas of the district's special education compliance rubric*, then that campus must outline specific steps in the School Action Plan to improve in those areas. Should there continue to be a lack of progress in these two areas, the District may direct the school to take specific steps and ensure a specific improvement plan is implemented.</li> </ul> <p><i>*Special education compliance applies only to schools with more than 25 students who receive special education services.</i></p>
Minority Achievement Gap	<ul style="list-style-type: none"> <li>If the White-Black and/or White-Hispanic achievement gap* on STAAR reading or math is greater than 30% [The District will decrease this expectation to 25% in three years, and 20% in six years], then that campus must outline specific steps in the School Action Plan to improve in those areas. Should there continue to be a lack of progress in these two areas, the District may direct the school to take specific steps and ensure a specific improvement plan is implemented.</li> </ul> <p><i>*Minority achievement gap applies only to schools with at least 25 students in the student groups represented at the campus.</i></p>



## Budget Administration & Management Process

### Houston Independent School District

#### 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:

- The Superintendent is the budget officer for the district and prepares or causes the budget to be prepared
- **Note: TEA recommends that an interactive approach between the Board of Trustees and the superintendent be taken to establish the budget process and define related roles and responsibilities**
- The district budget must be prepared by a date set by the state Board of Managers, currently August 20 (June 19 if the district uses a July 1 fiscal year start date)
- The fiscal year of a school district begins on July 1 or September 1 of each year, as determined by the Board of Trustees of the district
- The president of the Board must call a public meeting of the Board of Managers, giving 10 days public notice in a newspaper, for the adoption of the district budget. Any taxpayer of the district may be present and participate in the meeting
- Concurrently with the publication of notice of the budget above, a school district must post a summary of the proposed budget on the school district's Internet website or in the district's central administrative office, if the school district has no Internet website. The budget summary must include a comparison to the previous year's actual spending and information relating to per-student and aggregate spending on instruction, instructional support, central administration, district operations, debt service, and any other category designated by the commissioner. (Section 44.0041, TEC)

The summary of the budget should be presented in the following function areas:

- (A) Instruction – functions 11, 12, 13, 95
- (B) Instructional Support – functions 21, 23, 31, 32, 33, 36
- (C) Central Administration – function 41
- (D) District Operations – functions 34, 35, 51, 52, 53
- (E) Debt Service – function 71
- (F) Other – functions 61, 81, 91, 92, 93, 97, 99

The “per student” will be based on student enrollment.

- 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
- The budget must be prepared in accordance with GAAP (Generally Accepted Accounting Principles) and state guideline
- The budget must be legally adopted before the adoption of the tax rate. However, if a school district has a July 1 fiscal year start date, then a school district must not adopt a tax rate until after the district receives the certified appraisal roll for the district required by Section 26.01, Tax Code. Additionally, a school district must publish a revised notice and hold another public meeting before the district may adopt a tax rate that exceeds the following: (1) The rate proposed in the notice prepared using the estimate; or (2)



The district's rollback rate determined under Section 26.08, Tax Code, using the certified appraisal roll

### **TEA Legal Requirements**

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

- The budget must be adopted by the Board of Managers, inclusive of amendments, no later than August 31 (June 30 if the district uses a July 1 fiscal year start date)
- Minutes from district board meetings will be used by TEA to record adoption of and amendments to the budget
- Budgets for the General Fund, the Nutrition Services 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
- The officially adopted district budget, as amended, must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines. Revenues, other sources, other uses, and fund balances must be reported by fund, object (at the fourth level), fiscal year, and amount. Expenditures must be reported by fund, function, object (at the second level), organization, fiscal year, program intent and amount
- A school district must amend the official budget before exceeding a functional expenditure category, (i.e., instruction, administration, etc.), in the total district budget. The annual financial and compliance report should reflect the amended budget amounts on the schedule comparing budgeted and actual amounts. The requirement for filing the amended budget with TEA is satisfied when the school district files its Annual Financial and Compliance Report

### **HISD Budget Policy**

In addition to state legal requirements, HISD has established its own requirements for annual budget preparation. The district's fiscal policies dictate budgetary requirements that go beyond those required by the Texas Education Code and TEA. *These policies include:*

### **Fund Balance Levels**

The *assigned fund balance* is that portion of fund balance that is not available for appropriation or that has been legally segregated for specific purposes. The *unassigned fund balance* is composed of designated and undesignated portions. The undesignated portion represents that portion of fund balance that is available for budgeting in future periods. Designated fund balances represent tentative plans for future use of financial resources. The Board of Managers designated a reserve for operations to set aside a minimum fund balance reserve of five percent of general fund operations. This reserve is not available for use or appropriation unless it is considered an emergency and is approved for spending by a two-thirds vote of the Board of Managers.

### **Carryover of Surpluses/Deficits**

Schools and departments are expected to operate within the budget established during the budgeting process. Deficits are charged against the budget for the ensuing year except for special circumstances.

### **Self-Insurance Reserve Fund and Insurance Claims**

A reserve for self-insurance shall be maintained for the exclusive purpose of paying non-budgeted self-insured losses, and/or insured losses until insurance recovery is made, or for uninsured/underinsured losses. If the District elects a program of larger deductibles or self-insured retention, the estimated premium savings shall be deposited to the self-insurance reserve. The Risk Management Department, with the cooperation of the individual department or school, shall attempt recovery from negligent third parties for damage to district property. The Risk Management Department shall coordinate claims with the various insurance companies.

### **Weighted Pupil Allocation Formula**

The district has formulated a school-budgeting process that includes an allocation formula based on average daily attendance, per student allocation, and enrollment.

### **Debt Management**

Debt management policies are adopted by the Board of Managers and seek to provide the most favorable climate for district debt projects while upholding the highest rating possible for debt instruments. Management policies include the following points.

- All debt service obligations will be met on time
- Long-term financing will be restricted to capital projects and purchases of equipment
- Long-term bonds will not be issued to finance current operations
- The district will cooperate and communicate with bond rating agencies and work towards obtaining the most favorable rating possible. Currently, HISD is rated

#### **Moody's**

Enhanced (with Texas PSF guarantee) **Aaa**

Underlying (stand alone) **Aaa**

#### **Standard & Poor's**

Enhanced (with Texas PSF guarantee) **AAA**

Underlying (stand alone) **AA+**

- Outstanding obligations will be frequently reviewed to ensure the most favorable funding structure for the district
- All necessary information and material regarding HISD's financial status will be provided to the appropriate parties.

### **Investments**

Investments are stated at fair market value, which is the amount at which the investment can be exchanged in a current transaction between willing parties. The objectives of cash management and investment policy are to:

- Assure the safety of district funds
- Maintain sufficient liquidity to provide adequate and timely working funds
- Match the maturity of investment instruments to daily cash flow requirements
- Attain a market average rate of return consistent with the first two objectives
- Diversify by maturity, instrument, and financial institution where permitted by law
- Actively pursue portfolio management techniques
- Avoid speculative investments

### **Property Tax Exemptions**

HISD chooses to offer the optional homestead exemption of 20 percent as permitted by the State, to ease the tax burden on homeowners. In 2022, the homestead exemption increased from \$25,000 to \$40,000. Homeowners age 65 and older, or disabled receive an additional exemption of \$15,000.

### **Budget Development, Planning, and Submission**

State law, as well as HISD Board of Managers policy, requires that the district's annual budget be adopted prior to the expenditure of funds. During the fiscal year, the Board must amend the budget for any increases to functional appropriations or estimated revenue amounts. All supplemental appropriations must be within the available revenues and fund equity (resources). Principals and central office administrators have access to an online report that lists the detail transactions and remaining available funds by line item or detail account center.

In developing, evaluating, and improving the district's accounting and budgeting system, consideration is given reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. The concept of reasonable assurance 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.



As a recipient of federal, state, and local grants, the district is also responsible for an adequate internal control structure as related to federal financial assistance programs as well as compliance with applicable laws and regulations. These internal controls are regularly tested for effectiveness by auditors and management.

The district utilizes a line-item budget of proposed expenditures and the means of financing them (in combination with other approaches). The emphasis of the budget process is to identify the activities requiring resources and to rank those activities according to the needs of the entire district. Budgetary control is maintained at the function level by organizational unit through the encumbrance of estimated purchase amounts and other expenditures prior to the execution of contracts, approval of personnel transactions, or release of purchase orders to vendors. Those obligations that would result in an overrun of appropriated funds are not released until additional appropriations are made available. Open encumbrances are reported as a reservation of fund balance on June 30, the end of the fiscal year.

Once consensus is reached on these goals and objectives, current operations should be evaluated as to their effectiveness in achieving them. New programs may need to be developed for the current year's operations to attain goals and objectives that are not addressed by a school's current programs. Programs should then be prioritized as to their effectiveness in attaining the developed goals and objectives.

Budget submission is completed electronically for schools. Budget units receive budget development packages that allow them to develop their budgets electronically and submit them through the intranet. An overall summary request is generated along with detailed line-by-line budget items. During the submission process, there is frequent review and consultation process with Budgeting and Financial Planning staff members.

The preparation of other budgets occurs simultaneously with the development of the General Fund budget. Debt Service Funds are budgeted by the Controller's Office and Budgeting and Financial Planning. Special Revenue Funds are budgeted by the participants in the programs and grants (usually schools), some central office departments, and Budgeting. Nutrition Service Funds budgets are created by the HISD Nutrition Services department and reviewed by the Controller's Office.

### **Budget Review and Coordination**

The superintendent's cabinet reviews budget increase requests and recommends overall prioritization of programs and activities. Input from the various participants is used to determine the appropriateness of the submitted budgets (see 2024-2025 Budget Development Calendar). Criteria for reviewing budget proposals, especially increase requests, include the degree of alignment with districtwide goals and objectives, priority status compared with other proposals, use of district resources for efficiency and effectiveness, the unit's track record for operational performance, and the likelihood of success for particular initiatives and programs.

Final review and coordination of the annual budget is conducted in public workshops and hearings with members of the community and the school board.

### **Budget Adoption**

The compiled budgets for the district are submitted to the superintendent for review before they are formally presented to the school board in early June as a recommended budget. The school board analyzes the documentation and conducts public hearings and workshops to get input from the community on district spending plans. After final revision and amendment, the board formally adopts the budget in June. Budgets are approved on a fund-by-fund basis. The district can make amendments to the budget at any time during the year; however, amendments changing functional expenditure categories or revenue object accounts (as defined in the Texas Education Agency's Financial Accountability System Resource Guide) must be approved by the Board of Managers.

### **Budget Implementation**

Implementation of the budget involves the procedural and technical processes that must occur for the proper expenditure and recording of the various funds in the budget.

### **Encumbrance Control**

Encumbrance accounting, the system under which purchase orders, contracts, and other commitments for the expenditure of funds are recognized in the accounting system in order to reserve the portion of the applicable appropriation, is employed in the Governmental Fund types. Encumbrances that have not been liquidated are

reported as reservations of fund balance since they do not constitute expenditures or liabilities. District policy requires that such amounts be re-appropriated in the following fiscal year.

### **Auditing**

Tests are conducted to determine the adequacy of the internal control structure of the district and the effectiveness and efficiency of expenditures as well as for compliance with applicable laws and regulations. Examples of the types of audits performed include Internal Control Reviews, Expenditure and Revenue Audits, Account Balance Audits, Contract Audits, Systems Documentation, and Compliance Reviews.

### **Purchasing**

Purchasing procedures and guidelines are developed and monitored to ensure purchasing and contracting compliance with all applicable statutory and legal requirements, Board of Managers policy, good purchasing practice, and adherence to ethical standards. Also, the district seeks to improve participation by historically under utilized businesses. Specific policies and procedures related to procurement can be found in the *Finance Procedures Manual*, section 1300.

### **Budget Account Transfers**

Transfer of campus discretionary funds requires principal approval for schools, and direct report or department head approval for central office budgets. The district restricts transfers between funds (or business areas) and within Special Revenue funds based on each particular grant's requirements. Transfers can be made between functions within the same fund (business area), and transfers can be made between objects within the same fund or business area. For more detailed information, consult the *Finance Procedures Manual*, section 500 located on the district's website.

### **Budget Amendments**

Budget amendments are handled in basically the same fashion as a budget transfer request. Approval is required by the principal or school support officer for schools and by the appropriate direct report or department head for central office amendments.

### **Reporting System**

HISD implemented the SAP (Systems Applications and Products) finance and accounting operation and control system in 1998, to further the automation of financial transactions, reduce transaction processing time and costs, and provide more timely, accurate information regarding those transactions. The information provided by the SAP system is designed to assist administrators in monitoring the financial condition of the district and evaluating the fiscal performance of the various budget units. Examples of information provided by SAP, include reports detailing the original annual budget allocations for schools and departments, the available budgets of all units, dynamic comparison of allocations to actual expenditures, purchase orders processed, but not yet received, records of fixed assets and inventories and budget transfers.

The *Annual Comprehensive Financial Report* is prepared to report the detailed results of district operations, and it includes statements and reports such as balance sheets for all funds, statements of revenue and expenditures, detailed explanation of different funds by function and major object, as well as miscellaneous statistical data in accordance with the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

### **School-Based Budget Development Process**

For 2024-2025, principals will be responsible for taking into consideration recommendations from their school's PTA/PTO, employee representatives, their school community, business partners, and the school's Shared Decision-Making Committee.

The district has formulated a school-budgeting process that includes a weighted per-pupil allocation formula based on state student weights.

- Grade Level Allocation
- Adjustments—Provides an adjustment for enrollment increases or decreases in the next school year, based on the school projections
- Special Population—G/T, CATE, At-Risk, Multilingual, Homeless, and Refugee students receive additional

weight in the resource allocation

- Enrollment adjusted for 100 percent ADA (Average Daily Attendance)

## **2024- 2025 Budget Process**

### **Central Budget Committee for the 2024-2025 Budget**

The superintendent's cabinet will review and rank all central office budget recommendations, including requests for increased funding. The cabinet's responsibilities include the following:

- Review all central-office initiatives, activities, and general programs for possible elimination, combination with another department, decentralization, or restructuring
- Review and rank all new central-office recommendations for increased funding
- Rank all central-office requests for increases in the Capital Acquisition Program
- Submit ranked recommendations for increases to the chief financial officer and the superintendent of schools

### **Budget Monitoring**

As budgeted funds are expended, the budget office monitors the budget on a monthly basis with a variance report designed to track projected expenses versus one time expenses and project the budget's end of year available balance. While each level of the district's organization is responsible for monitoring those budget items for which it is responsible, the budget and finance team assist with projecting over expenditures and contribute to fiscally responsible spending. Principals and Department leaders can monitor budgetary performance on a transaction-by-transaction basis through access to the district's enterprise resource planning software, SAP. The HISD budget must also be submitted to TEA via the Public Education Information Management System (PEIMS) transmission process. TEA monitors for compliance at the district level only. This monitoring is a legal requirement to ensure mandatory expenditure levels in certain areas.

### **Evaluation**

The last step in the budget process is evaluation, where performance data gathered in the monitoring phase are assembled and evaluated to determine individual units as well as overall-district performance for the fiscal year. This is usually accomplished in the summer as the budget for the next fiscal year is being developed. As the strategic management and planning methodology becomes more ingrained into HISD's culture, the performance data gathered will become more detailed and better aimed at the programs and processes that are most significant to the overall operational performance and will allow a better view of organizational performance over time. The results of the evaluation phase in the budgeting cycle, output directly into the planning phase for the next budget year.

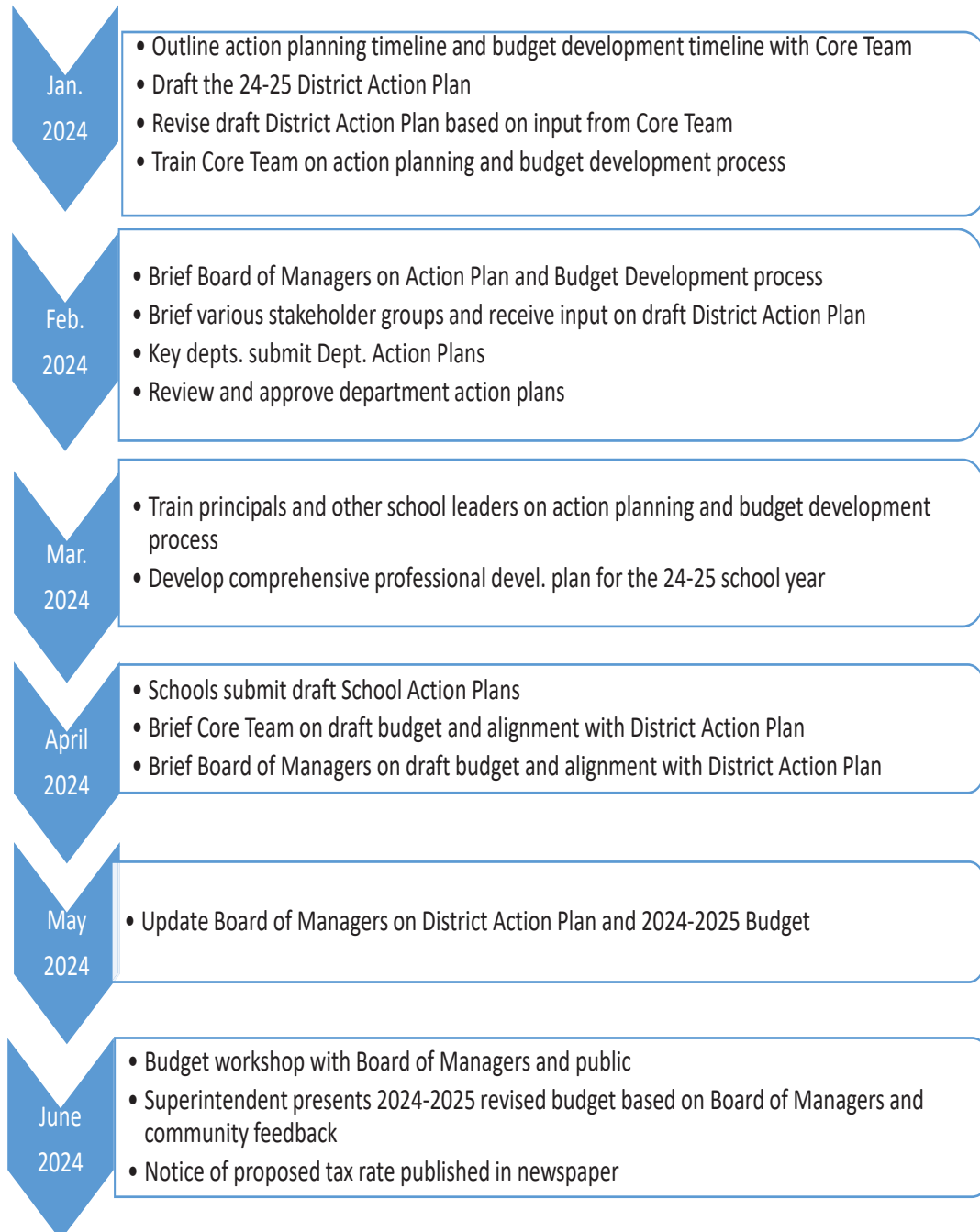
The three main areas of evaluation include schools and programs, stakeholder satisfaction, and budgetary performance:

- Schools and programs are evaluated for student achievement using such tools and measures as STAAR (State of Texas Assessments of Academic Readiness) tests, the Stanford 10 norm-referenced exams, attendance rates, drop-out and graduation rates, SAT and ACT test results, etc.
- Stakeholder satisfaction is measured through questionnaires, survey instruments, and indirect measures such as voter approval rates of bond elections, etc.
- Budgetary performance evaluation includes measures such as budget-to-actual or budget-to-projected actual comparisons of revenue, expenditures, cash flow, fund balance, and staffing levels

Periodic evaluation or performance reports are issued to inform both district officials and the public of campus and district performance. The annual budget document will continue to serve as a primary vehicle for delivering evaluation results of the previous fiscal year and illustrating the underlying reasons for new budget allocations.

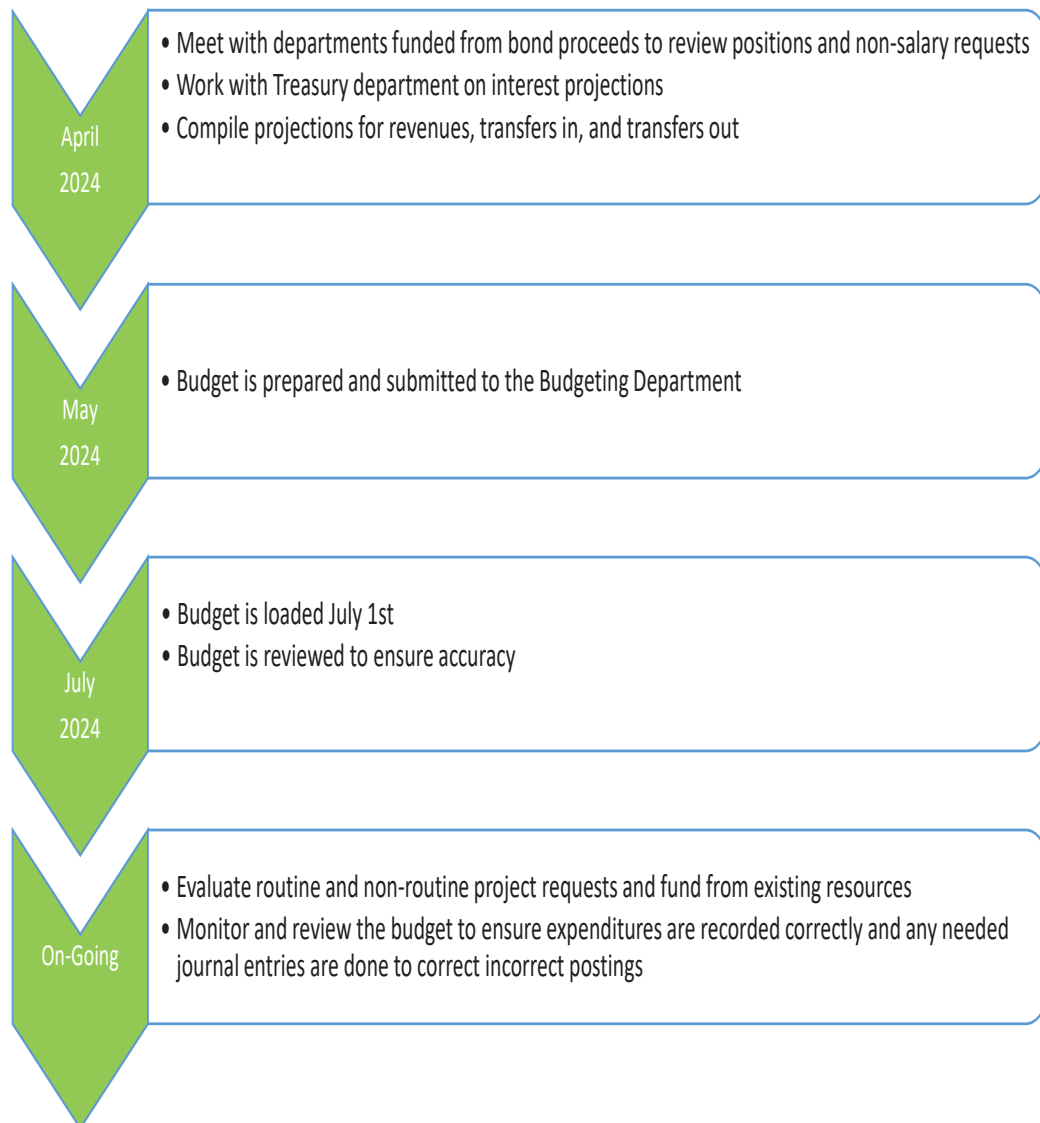
A timeline of the 2024 - 2025 budget process is illustrated below:

### Fiscal Year 2024-2025 Budget Development Timeline



Below is the timelines for the development of the Capital Budget Process

### 2024-2025 Capital Budget Timeline





## Budgetary Control and Accounting Basis

### Houston Independent School District

#### **Budgetary Control**

Budgetary control is maintained through the encumbrance of estimated purchase amounts and other expenditures prior to the execution of contracts or release of purchase orders to vendors. Those obligations that would result in the overrun of appropriated funds are not released until additional appropriations are made available via budgetary transfers. Such transfers must be approved by the principal (for schools) or by the appropriate department head/superintendent's direct report (for central departments). The district also encumbers each pay period any obligated salary and benefit expenditures for filled and vacant positions to ensure available balances are accurate and to be able to do more accurate year-end forecasting. If the transfer increases a particular functional amount, it must also be approved or ratified by the Board of Managers via one of the district's semi-annual functional report requests.

#### **Basis of Budgeting**

The basis of budgeting is the recognition of revenues and expenditures that the district has the legal authority to spend or collect. The district budgets on an expected annual spend for the entire 12-month period of the fiscal year. This basis is used for all governmental, enterprise, and internal service fund types. The budget is presented to the Board of Managers for adoption each year and is reconciled to the accounting system each year before the funds are made available. It is also reconciled two more times during the fiscal year with changes that have occurred as well as any requested funding changes and presented to the Board of Managers for approval.

#### **Basis of Accounting**

The district's basis of budgeting and accounting for all funds is maintained on a modified accrual basis as prescribed by Generally Acceptable Accounting Principles (GAAP) and the TEA Financial Accountability System Resource Guide, with revenues being recorded when available and measurable to finance expenditures of the fiscal period. The general rule for recognition of revenues is 60 days and expenditures is 90 days. Expenditures are recorded when services or goods are received and the fund liabilities are incurred. All estimated revenues, appropriations, and expenditures are coded to specific funds (categorizing how it is financed), accounts (describing why and what funds are being received or goods and services are being purchased), and fund centers (who is purchasing the goods or services) as mandated in the TEA Financial Accountability System Resource Guide. Property taxes are recognized in the school year they are levied because they become due and collectable within the fiscal year. The district's goal is to maintain a five percent reserve for the operation account, in addition to the unreserved undesignated fund balance.

The modified accrual basis of accounting or accrual basis of accounting, as appropriate, should be utilized in measuring the financial position and operating results.

(a) Governmental fund revenues and expenditures should be recognized on a modified accrual basis. Revenues should be recognized in the accounting period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except of unmatured interest on general long-term debt, which should be recognized when due.

(b) Proprietary fund statements net assets and revenues, expenses and changes in fund net assets should be recognized on the accrual basis. Revenues should be recognized in the accounting period in which they are earned and become measurable; expenses should be recognized in the period incurred, if measurable.

(c) Fiduciary funds should be reported using the economic resources measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities of defined benefit pension plans and certain post employment healthcare plans.

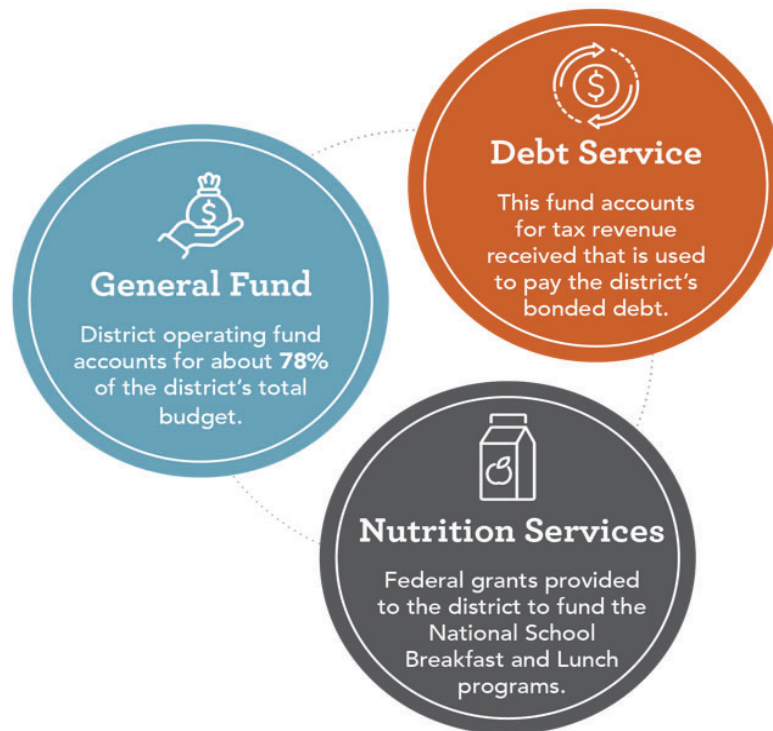
(d) Transfers should be recognized in the accounting period in which the interfund receivable and payable arise.



## **Explanation of Funds**

The diverse nature of the district's operations and the necessity of legal compliance preclude recording the financial transactions of the district in a single fund. The district's budgeting and accounting system is organized and operated on a "fund basis" and on an organizational unit basis within each fund. Each fund is a distinct, self-balancing accounting entity that is differentiated by funding source and is comprised of its assets, liabilities, fund balances, revenues, and expenditures as appropriate.

How an expenditure is financed determines the fund used, according to the TEA *Financial Accountability System Resource Guide*. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities are accounted for through the three board approved governmental funds (general, nutrition services, and debt service funds.). Capital projects is presented for informational purposes only.



The **General Fund** is the primary operating fund, consisting of the general operations, capital acquisition program, and on-behalf payments. While the General Fund represents over 80 percent of all HISD revenues and expenditures, there are also other funds that support the various programs and services necessary to operate and maintain the school system. The district's other funds are described below, with further detail provided in each fund section in the Financial Section of this document.

The **Debt Service Fund** accumulates the resources for the planned retirement of general long-term debt (including contractual obligations) and related costs and is funded from annual tax revenue.

The **Nutrition Services Fund** provides for the operation of the school breakfast, lunch, and snack programs, with funding derived primarily from the U. S. Department of Agriculture through the National School Lunch Program. Over 80 percent of HISD students are eligible for free or reduced-price meals through this program. The Nutrition Services Fund was previously an enterprise fund. It was reclassified as a governmental fund effective fiscal year 2017-2018.

### **Classification of Revenues**

Although local property tax and Foundation School Program (FSP) revenues account for the majority of school district revenues, other sources must be considered in completing a district's overall annual revenue estimate. Federal funds and private sources (e.g., private foundations, businesses, etc.) are forecasted as well. In addition, school districts should examine delinquent tax collections, fees, and extracurricular revenue sources.

### **Other Sustaining Local Revenue Sources**

Other sustaining local sources for the district include Pre-K tuition for students that are not eligible for state funding and local government revenue from the City of Houston for school crossing-guards.

### **Classification of Expenditures**

While the responsibility for developing revenue estimates lies primarily with district administrators, expenditure estimates are the shared responsibility of district administrators, support personnel and individual schools. Budget guidelines may provide substantial guidance for the estimation of campus expenditures through the use of standard cost allocations, per pupil estimates or other guidelines. If not, individual schools will be responsible for estimating campus expenditures themselves. Regardless of whether expenditures are estimated at the campus or district level, these estimates are critical to the development of the district's budget.

Estimates of district/campus expenditures at the functional level normally will be made during budget preparation for the following major expenditure categories (objects): (1) Payroll Costs (6100), (2) Professional and Contracted Services (6200), (3) Supplies and Materials (6300), (4) Other Operating Costs (6400), (5) Debt Service (6500), (6) Capital Outlay - Land, Buildings and Equipment (6600), and (7) Other Uses/Non-Operating Expenses/Residual Equity Transfers Out (8900). Specific techniques for estimating these expenditure categories are discussed later in the Informational Section of this document.

### **Expenditures by Functions**

A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities are a function.

School districts are encouraged to use appropriate program intent and organization codes for all other costs that are directly attributable to a specific program intent and/or organization. However, benefits to the management of the school district in relation to the effort to allocate these costs should be examined before allocating costs that are not mandatory.

Per TEA guidelines, if specific program intent codes are not used, the school district is to use Program Intent Code 99 (Undistributed). If specific organization codes are not used, the school district is to use Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option).

### **Instruction-Function 11**

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. Teaching may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures and/or expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

Certain expenditures must be accounted for by organization code and program intent code, defined later in this section.

### **Instructional Resources and Media Services-Function 12**

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

### **Curriculum Development and Instructional Staff Development-Function 13**

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in

planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12, and 13) of the school district.

#### **Instructional Leadership-Function 21**

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provides general and specific instructional services.

#### **School Leadership-Function 23**

This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they supervise all operations of the campus, evaluate staff members of the campus, and assign duties to staff members maintaining the records of the students on the campus.

#### **Guidance, Counseling and Evaluation Services-Function 31**

This function is used for expenditures/expenses that are 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. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

#### **Social Work Services-Function 32**

This function is used for expenditures/expenses that are directly and exclusively used for activities such as investigating and diagnosing student social needs arising out of the home, school or community; casework and group work services for the child, parent or both; interpreting the social needs of students for other staff members; promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)

#### **Health Services-Function 33**

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services to students. This includes activities that provide students with appropriate medical, dental and nursing services.

#### **Student (Pupil) Transportation-Function 34**

This function is used for expenditures/expenses that are incurred for transporting students to and from school. Expenditures/expenses for regular bus routes to and from school are to be recorded using Program Intent Code 99 (Undistributed), and Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option). Expenditures/expenses for transportation specifically and exclusively for purposes of transporting students relating to enhanced program intents such as Career and Technology and Services to Students with Disabilities (Special Education), etc., are to be recorded in Function 34 with the appropriate program intent codes.

#### **Food Services-Function 35**

This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

#### **Extracurricular Activities-Function 36**

This function is used for expenditures/expenses for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting.

Extracurricular activities include athletics and other activities that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Other kinds of related activities are included (such as drill team, pep squad and cheerleading, University Interscholastic League competition such as one-act plays, speech, debate, band, Future Farmers of America (FFA), National Honor Society, etc.).

If the school district has activity funds, the goods purchased for resale are to be classified in this function, with the gross sale of goods recorded in Revenue Object Code 5755, Results from Enterprising Activities, Activity Funds and/or Clearing Accounts.

#### **General Administration-Function 41**

This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

#### **Facilities Maintenance and Operations-Function 51**

This function is used for expenditures/expenses for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair and insured. This function is used to record expenditures/expenses for the maintenance and operation of the physical facilities and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

#### **Security and Monitoring Services-Function 52**

This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

#### **Data Processing Services-Function 53**

This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management, computer processing, systems development, analysis of workflows, processes and requirements; coding, testing, debugging and documentation; systems integration; design of applications supporting information technology infrastructure; maintenance of programs; maintenance of networks; and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include student accounting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Peripherals, including terminals and printers, are to be charged to the appropriate function. Costs associated with mainframe, minicomputers, servers and networked or stand alone microcomputers that provide services to multiple functions are to be recorded here.

#### **Community Services-Function 61**

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community

#### **Debt Service-Function 71**

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest. Note principal for short-term loans (one year or less in duration) is to be recorded in the liability account 2122, Notes Payable-Current Year.

#### **Capital Outlay-Function 80**

This function code series is used for expenditures that are acquisitions, construction, or major renovation of school district facilities.

#### **Facilities Acquisition and Construction-Function 81**

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

#### **Intergovernmental Charges-Function 90**

"Intergovernmental" is a classification that is appropriate where one governmental unit transfers resources to another. In particular, Chapter 41 purchase of WADA and the transfer of students where one school district pays another school district for educating students are examples of intergovernmental charges.

#### **Contracted Instructional Services Between Public Schools-Function 91**

This function code is used for expenditures that are used for providing financial resources for services in another public school through a contract for education of nonresident students under Subchapter E, Chapter 41, TEC; and purchasing attendance credits from the state under Subchapter D, Chapter 41, TEC.

Costs for contractual arrangements under Subchapter E, Chapter 41, are recorded under this function code only if the agreement is to pay for services managed and administered by another school district receiving payments under Subchapter E, Chapter 41, TEC. This function is to be used exclusively for the purchase of

Weighted Average Daily Attendance (WADA) from either the state or other school districts.

**Incremental Costs Associated with Chapter 41, Texas Education Code, Purchase or Sale of WADA-Function 92**

This function code is used for expenditures that are for the purpose of positioning a school district with Chapter 41 excess wealth per WADA to purchase attendance credits either from the state or from other school district(s).

**Payments to Fiscal Agent/Member Districts of Shared Services Arrangements-Function 93**

This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or, (2) payments from a fiscal agent to a member district of a shared services arrangement.

**Payments to Juvenile Justice Alternative Education Programs-Function 95**

This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC. This function code is used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings.

**Payments to Tax Increment- Function 97**

This function code is used for expenditures that are for the purpose of providing financial resources paid into a tax increment fund (TIF) under Chapter 311, Tax Code. The revenues are recorded under fund 199, Object 5746. The expenditures are recorded under fund 199, Object 6499.

**Other Intergovernmental Charges- Function 99**

This code is used to record other intergovernmental charges not defined above.

This function code is used for expenditures that are used for obtaining instructional services from another public school for grade levels not served in a school district under Section 25.039, TEC.

**Expenditures/Expense Object Code**

Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained. Expenditure codes always begin with the digit "6."

An expenditure/expense account identifies the nature and object of an account, or a transaction. The school district's accounting records are to reflect expenditures/expenses at the most detail level, as depicted in the chart of accounts (4 digits) for accounting and Public Education Information Management System (PEIMS) reporting (actual data) purposes. For PEIMS budget reporting purposes, expenditures/expenses are reported to the second digit of detail (6100, 6200, etc.) If a school district needs to use codes in addition to the mandatory codes for managerial purposes, the optional codes provided for local use in the TEA code structure should be used.

**6100 Payroll Costs**

This major classification includes the gross salaries or wages and benefit costs for employee services. An employee is paid a salary or wage. The school district acts in a supervisory capacity over an employee and furnishes the working area and usually the equipment and materials necessary for the completion or performance of a task or service. Although an employee may work with more than one supervisor subsequent to, during, or after the normal employment period of hours, if the services or tasks performed are at the general direction of the school district, the amount paid to that employee is considered a payroll cost.

**6200 Professional and Contracted Services**

This major account classification is used to record expenditures/expenses for services rendered to the school district by firms, individuals, and other organizations. This includes services provided by internal service funds unless the internal service fund is used to account for employee benefits. Internal service fund expenditures/expenses for employee benefits, such as health insurance, are to be classified to the appropriate code in the 6100 series of accounts. Normally, professional and contracted services represent a complete service that is rendered for the school district, and no attempt should be made to separate labor from supplies.

**6300 Supplies and Materials**

This major classification includes all expenditures/expenses for supplies and materials.

**6400 Other Operating Costs**

This major classification is used to classify expenditures/expenses for items other than payroll costs, professional and contracted services, supplies and materials, debt service and capital outlay that are necessary for the operation of the school district.



**6500 Debt Service**

This major classification includes all expenditures for debt service. All debt service object codes must be used only with Function 71, debt service

**6600 Capital Outlay - Land, Buildings and Equipment**

This major classification is used to classify expenditures for capital assets.

**8900 Other Uses**

This major classification is used to classify other uses such as transfers out to other funds and are not considered normal operational expenditures for most state expenditure calculations.

**Program Intent**

The program intent is a two-digit code that identifies the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the **PROGRAM INTENT CODE**, not the demographic make-up of the students served.

**Program  
Intent**

<b><u>Code</u></b>	<b><u>Program Intent Code Description</u></b>
11	Basic Educational Services
21	Gifted and Talented
22	Career and Technical
23	Services to Students with Disabilities (Special Education)
24	Accelerated Education
25	Bilingual Education and Special Language Programs
26	Nondisciplinary Alternative Education Programs – AEP Services
28	Disciplinary Alternative Education Program – DAEP Basic Services
29	Disciplinary Alternative Education Program – DAEP Supplemental
30	Title I, Part A Schoolwide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40 percent or More Educationally Disadvantaged Students
31	High School Allotment
33	Pre-Kindergarten—Special Education
36	Early Education Allotment
37	Dyslexia
38	College, Career, and Military Readiness
43	Dyslexia - Special Education
91	Athletics and Related Activities
99	Undistributed





# Financial Section

2024 – 2025  
ADOPTED BUDGET BOOK



## Financial Section Table of Contents

### Houston Independent School District

Governmental Fund Types .....	72
General Fund .....	79
Nutrition Services Fund .....	86
Debt Service Fund .....	89
Capital Program .....	91



## Governmental Fund Types

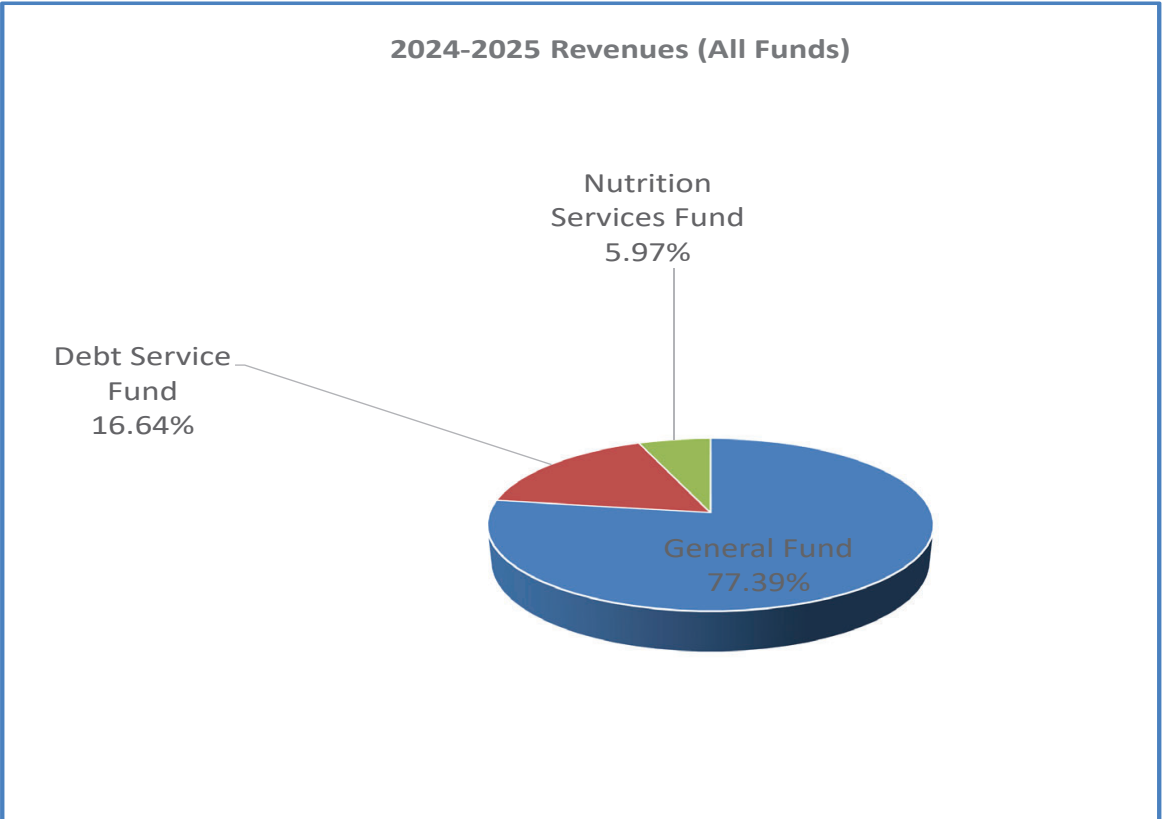
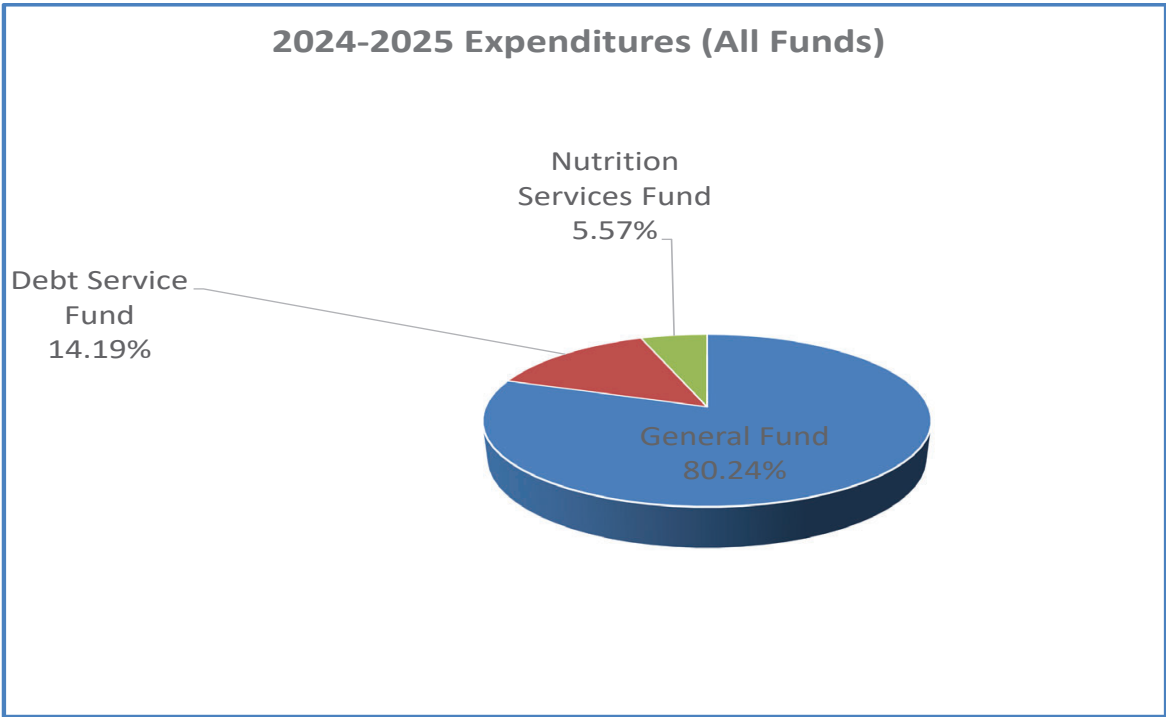
### Houston Independent School District

**Governmental Fund Types** are those through which most governmental functions of the district are financed. The acquisition, use and balances of the district's expendable financial resources, and the related liabilities are accounted for through the Governmental Fund Types. The following are the district's major governmental funds:

- **General Fund** – The *General Fund* is the primary operating fund of the district and accounts for all revenues and expenditures of the district not encompassed within other funds.
- **Nutrition Services Fund** – The *Nutrition Services Fund* is used to account for the operations of the breakfast, lunch, snack, and dinner programs offered and managed through the district's own Nutrition Services Department.
- **Debt Service Fund** – The *Debt Service Fund* is used to account for the accumulation of resources for, and the retirement of, general long-term debt and related costs.

They are presented on the following pages with four historical years, adopted budget, along with three years of budget forecasts. Budget forecasting is one of the various tools used in the budget development process annually. Budget forecasts assumptions are included to identify projected revenue and other resources, expenditure demands, and changes in fund balance for the upcoming years. The figures are meant for planning purposes only and are subject to change.

HOUSTON INDEPENDENT SCHOOL DISTRICT  
GOVERNMENTAL AND PROPRIETARY FUNDS SELECTED ITEMS SUMMARY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025



\* Chart may not add to 100% due to rounding.

## HOUSTON INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>REVENUES</b>								
Property taxes	2,115,531,365	2,114,671,149	2,157,325,323	1,864,110,487	1,907,582,825	1,997,841,496	2,021,629,621	2,045,731,393
Earnings on investments	2,453,184	3,843,382	59,185,132	85,205,118	63,345,574	49,351,691	38,337,889	28,303,312
Miscellaneous local sources	13,186,802	22,991,617	14,845,118	10,517,810	51,633,716	44,047,796	44,104,430	44,161,879
State sources	298,281,094	230,908,515	221,286,018	337,964,023	241,922,475	299,618,353	300,411,549	293,563,215
Federal sources	124,167,631	198,448,935	205,863,952	205,641,126	159,603,843	163,210,549	166,324,661	167,871,324
<b>Total revenues</b>	<b>2,553,620,076</b>	<b>2,570,863,598</b>	<b>2,658,505,543</b>	<b>2,503,438,564</b>	<b>2,424,088,433</b>	<b>2,554,069,885</b>	<b>2,570,808,151</b>	<b>2,579,631,122</b>
<b>EXPENDITURES - Function and Major Object</b>								
<b>11 - Instruction</b>								
6100 - Payroll Costs	926,379,395	801,810,201	872,291,058	1,027,290,286	1,086,072,407	1,045,012,407	997,986,848	983,017,046
6200 - Professional and Contracted Services	106,799,916	108,311,490	94,054,773	48,033,959	66,283,862	63,777,938	60,907,930	59,994,311
6300 - Supplies and Materials	34,084,018	32,062,650	36,568,945	25,173,484	47,047,521	45,268,845	43,231,747	42,583,271
6400 - Other Operating Costs	2,090,961	5,299,749	17,752,996	3,390,740	7,212,487	6,939,812	6,627,521	6,528,108
6600 - Capital Outlay - Land, Buildings, and Equipment	12,056,229	32,574,178	16,624,960	47,065,624	3,612,955	3,476,364	3,319,927	3,270,129
<b>Total for 11 - Instruction</b>	<b>1,081,410,519</b>	<b>980,058,268</b>	<b>1,037,292,731</b>	<b>1,150,954,093</b>	<b>1,210,229,232</b>	<b>1,164,475,365</b>	<b>1,112,073,973</b>	<b>1,095,392,864</b>
<b>12 - Media Services</b>								
6100 - Payroll Costs	6,580,972	6,525,177	18,320,298	13,779,525	8,605,504	8,218,256	7,848,435	7,730,708
6200 - Professional and Contracted Services	2,296,271	6,955	271	976	-	-	-	-
6300 - Supplies and Materials	173,215	10,682	31,981	10,908	3,500	3,343	3,192	3,144
6400 - Other Operating Costs	2,069	109,962	4,762	6,127	2,000	1,910	1,824	1,797
6600 - Capital Outlay - Land, Buildings, and Equipment	18,727	79,909	52,717	32,849	20,000	19,100	18,241	17,967
<b>Total for 12 - Media Services</b>	<b>9,071,254</b>	<b>6,732,685</b>	<b>18,410,029</b>	<b>13,830,385</b>	<b>8,631,004</b>	<b>8,242,609</b>	<b>7,871,691</b>	<b>7,753,616</b>
<b>13 - Staff Development</b>								
6100 - Payroll Costs	28,984,387	28,490,123	23,432,943	22,970,131	16,723,214	15,970,669	15,251,989	15,023,209
6200 - Professional and Contracted Services	2,440,373	1,459,125	2,845,699	1,482,184	1,044,531	997,527	952,638	938,349
6300 - Supplies and Materials	684,544	598,079	531,241	288,457	1,720,943	1,643,501	1,569,543	1,546,000
6400 - Other Operating Costs	1,018,619	986,685	1,644,692	914,338	330,111	315,256	301,069	296,553
6600 - Capital Outlay - Land, Buildings, and Equipment	76,111	103,504	621,776	160,598	16,500	15,758	15,048	14,823
<b>Total for 13 - Staff Development</b>	<b>33,204,034</b>	<b>31,637,515</b>	<b>29,076,351</b>	<b>25,815,707</b>	<b>19,835,299</b>	<b>18,942,711</b>	<b>18,090,289</b>	<b>17,818,934</b>
<b>21 - Instructional Leadership</b>								
6100 - Payroll Costs	20,886,020	21,028,854	20,953,548	59,917,228	67,208,798	64,184,402	61,296,104	60,376,662
6200 - Professional and Contracted Services	1,904,874	2,198,017	553,838	1,873,000	3,064,985	2,927,061	2,795,343	2,753,413
6300 - Supplies and Materials	244,847	390,075	314,786	404,642	705,733	673,975	643,646	633,991
6400 - Other Operating Costs	602,734	285,453	414,925	581,083	2,994,771	2,860,006	2,731,306	2,690,336
6600 - Capital Outlay - Land, Buildings, and Equipment	265,548	252,793	293,578	287,507	48,000	45,840	43,777	43,121
<b>Total for 21 - Instructional Leadership</b>	<b>23,904,023</b>	<b>24,155,192</b>	<b>22,530,676</b>	<b>63,063,461</b>	<b>74,022,287</b>	<b>70,691,284</b>	<b>67,510,176</b>	<b>66,497,524</b>
<b>23 - School Leadership</b>								
6100 - Payroll Costs	139,793,858	140,010,062	154,354,077	205,876,533	200,384,466	194,070,771	185,337,586	182,557,522
6200 - Professional and Contracted Services	5,095,396	5,166,977	5,406,022	6,773,319	4,973,193	4,816,498	4,599,756	4,530,759
6300 - Supplies and Materials	677,451	616,522	995,435	1,283,447	8,735,989	8,460,736	8,080,003	7,958,803
6400 - Other Operating Costs	497,917	548,077	793,436	659,541	832,243	806,021	769,750	758,204
6600 - Capital Outlay - Land, Buildings, and Equipment	343,413	391,696	666,755	799,555	174,144	168,657	161,068	158,652
<b>Total for 23 - School Leadership</b>	<b>146,408,036</b>	<b>146,733,334</b>	<b>162,215,725</b>	<b>215,392,395</b>	<b>215,100,035</b>	<b>208,322,683</b>	<b>198,948,162</b>	<b>195,963,940</b>



## HOUSTON INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>31 - Guidance &amp; Counseling</b>								
6100 - Payroll Costs	46,744,245	46,162,807	54,032,161	54,812,697	50,402,115	48,134,020	45,967,989	45,278,469
6200 - Professional and Contracted Services	12,596,080	11,765,377	9,162,114	8,278,437	9,527,319	9,098,590	8,689,153	8,558,816
6300 - Supplies and Materials	2,275,057	1,128,497	1,239,364	1,300,519	4,413,902	4,215,276	4,025,589	3,965,205
6400 - Other Operating Costs	173,426	164,886	373,388	156,627	3,438,977	3,284,223	3,136,433	3,089,387
6600 - Capital Outlay - Land, Buildings, and Equipment	1,678,540	126,839	279,569	169,159	10,000	9,550	9,120	8,983
<b>Total for 31 - Guidance &amp; Counseling</b>	<b>63,467,347</b>	<b>59,348,406</b>	<b>65,086,596</b>	<b>64,717,439</b>	<b>67,792,313</b>	<b>64,741,659</b>	<b>61,828,284</b>	<b>60,900,860</b>
<b>32 - Social Work Services</b>								
6100 - Payroll Costs	16,938,027	16,500,704	7,825,742	4,698,759	4,835,546	4,617,946	4,410,139	4,343,987
6200 - Professional and Contracted Services	807	938,235	363,575	(144,544)	1,712,497	1,635,435	1,561,840	1,538,412
6300 - Supplies and Materials	-	476,705	55,388	131,415	276,500	264,058	252,175	248,392
6400 - Other Operating Costs	-	28,196	60,042	27,155	45,000	42,975	41,041	40,426
6600 - Capital Outlay - Land, Buildings, and Equipment	-	11,668	46,254	-	-	-	-	-
<b>Total for 32 - Social Work Services</b>	<b>16,938,834</b>	<b>17,955,510</b>	<b>8,351,001</b>	<b>4,712,785</b>	<b>6,869,543</b>	<b>6,560,414</b>	<b>6,265,195</b>	<b>6,171,217</b>
<b>33 - Health Services</b>								
6100 - Payroll Costs	20,192,749	21,127,654	24,507,010	22,678,859	24,901,083	23,780,534	22,710,410	22,369,754
6200 - Professional and Contracted Services	6,089,465	2,848,477	1,947,780	1,216,712	205,200	195,966	187,148	184,340
6300 - Supplies and Materials	21,802,955	7,246,489	166,831	270,875	196,075	187,252	178,825	176,143
6400 - Other Operating Costs	12,053	9,043	33,985	28,252	35,750	34,141	32,605	32,116
6600 - Capital Outlay - Land, Buildings, and Equipment	3,546	3,092	15,923	6,391	-	-	-	-
<b>Total for 33 - Health Services</b>	<b>48,100,766</b>	<b>31,234,756</b>	<b>26,671,528</b>	<b>24,201,089</b>	<b>25,338,108</b>	<b>24,197,893</b>	<b>23,108,988</b>	<b>22,762,353</b>
<b>34 - Transportation</b>								
6100 - Payroll Costs	37,593,836	41,542,673	40,523,610	41,677,448	30,632,547	29,254,082	27,937,649	27,518,584
6200 - Professional and Contracted Services	604,355	734,269	1,117,951	1,028,706	1,147,740	1,096,092	1,046,768	1,031,066
6300 - Supplies and Materials	3,936,707	7,894,021	9,808,603	8,819,043	7,394,421	7,061,672	6,743,897	6,642,738
6400 - Other Operating Costs	1,355,657	439,688	(155,261)	661,427	1,804,994	1,723,769	1,646,200	1,621,507
6600 - Capital Outlay - Land, Buildings, and Equipment	2,898,473	1,298,997	1,023,045	4,837,129	2,831,658	2,704,233	2,582,543	2,543,805
<b>Total for 34 - Transportation</b>	<b>46,389,028</b>	<b>51,909,647</b>	<b>52,317,948</b>	<b>57,023,753</b>	<b>43,811,360</b>	<b>41,839,849</b>	<b>39,957,056</b>	<b>39,357,700</b>
<b>35 - Food Services</b>								
6100 - Payroll Costs	43,599,698	44,378,425	47,823,818	53,718,190	53,569,484	54,219,303	54,869,254	55,528,983
6200 - Professional and Contracted Services	4,807,538	3,664,328	3,587,282	8,660,012	3,986,481	4,035,116	4,083,751	4,132,972
6300 - Supplies and Materials	34,914,657	63,713,708	71,709,314	74,458,764	75,408,477	76,328,460	77,248,444	78,179,515
6400 - Other Operating Costs	6,765,600	7,418,747	8,525,101	9,512,033	10,092,209	10,215,334	10,338,459	10,463,068
6600 - Capital Outlay - Land, Buildings, and Equipment	137,304	163,748	349,293	2,680,364	816,300	826,259	836,218	846,297
6910 - Indirect Costs	(5,974,810)	(6,355,668)	(7,020,565)	(7,635,341)	-	-	-	-
<b>Total for 35 - Food Services</b>	<b>84,249,987</b>	<b>112,983,289</b>	<b>124,974,243</b>	<b>141,394,021</b>	<b>143,872,951</b>	<b>145,624,473</b>	<b>147,376,126</b>	<b>149,150,835</b>
<b>36 - Extracurricular Activities</b>								
6100 - Payroll Costs	6,032,961	7,819,465	11,814,477	13,323,652	9,313,402	8,894,299	8,494,055	8,366,645
6200 - Professional and Contracted Services	6,970,198	7,148,091	7,790,290	9,191,548	8,768,162	8,373,595	7,996,783	7,876,831
6300 - Supplies and Materials	1,029,919	845,706	788,079	1,517,399	4,957,571	4,734,480	4,521,429	4,453,607
6400 - Other Operating Costs	138,750	453,640	441,066	953,386	292,093	278,949	266,396	262,400
6600 - Capital Outlay - Land, Buildings, and Equipment	364,469	197,657	171,648	294,805	8,495	8,113	7,748	7,631
<b>Total for 36 - Extracurricular Activities</b>	<b>14,536,297</b>	<b>16,464,559</b>	<b>21,005,560</b>	<b>25,280,790</b>	<b>23,339,723</b>	<b>22,289,435</b>	<b>21,286,411</b>	<b>20,967,115</b>



## HOUSTON INDEPENDENT SCHOOL DISTRICT

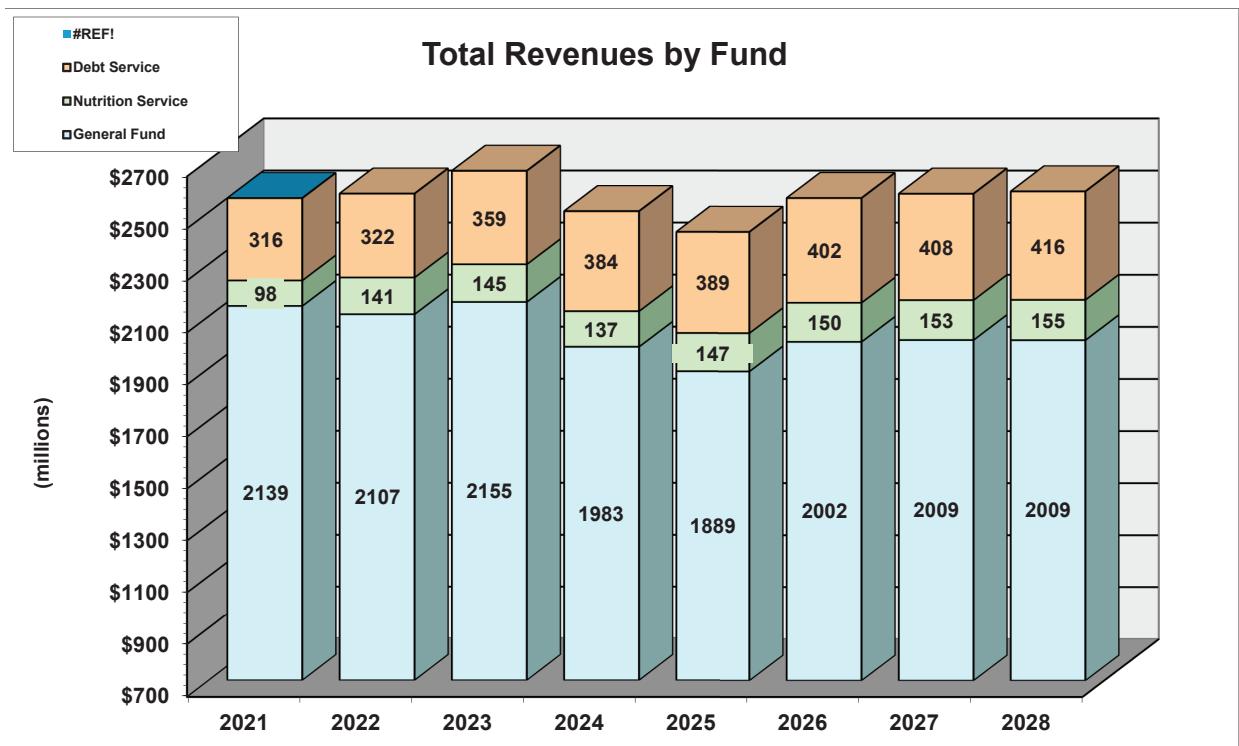
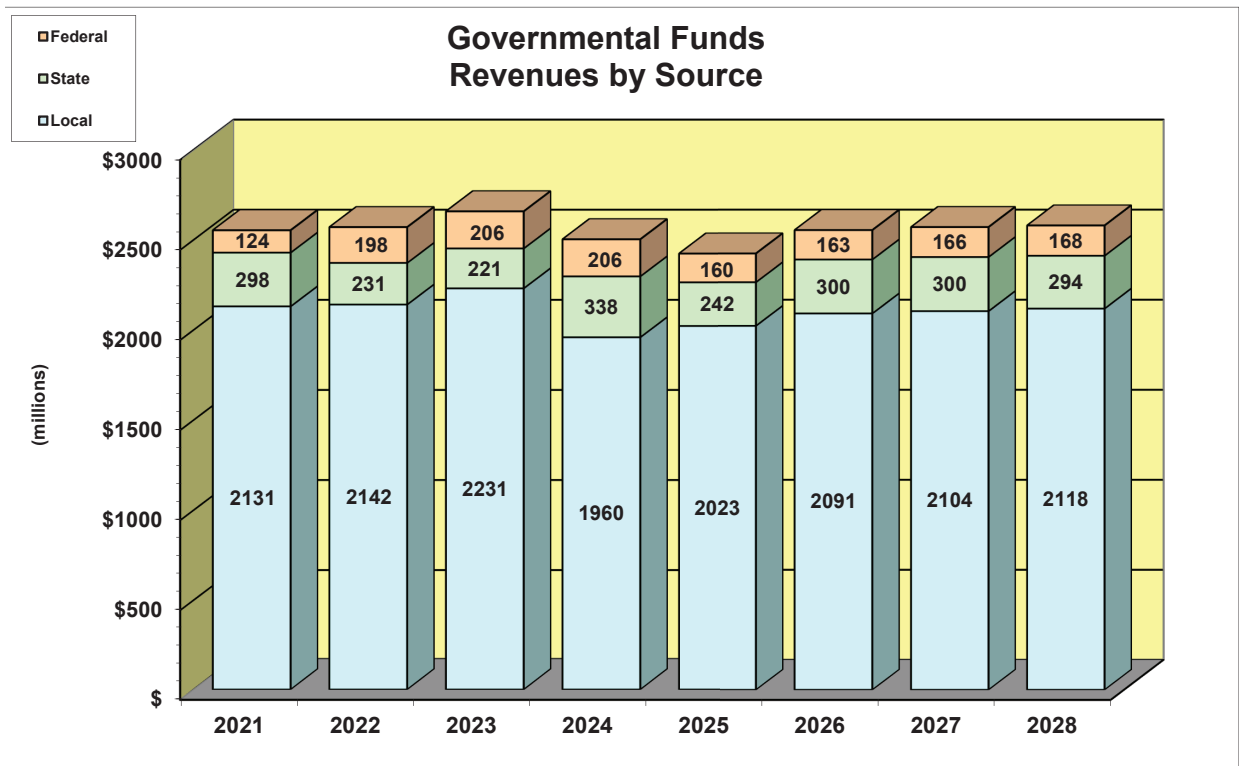
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>41 - General Administration</b>								
6100 - Payroll Costs	24,750,262	27,116,076	31,103,805	41,323,072	39,900,780	38,105,245	36,390,509	35,844,651
6200 - Professional and Contracted Services	6,710,200	6,313,927	6,845,370	6,771,648	7,984,040	7,624,758	7,281,644	7,172,419
6300 - Supplies and Materials	468,184	388,230	481,129	378,127	762,396	728,088	695,324	684,894
6400 - Other Operating Costs	306,678	3,129,962	1,885,471	3,705,152	5,575,052	5,324,175	5,084,587	5,008,318
6600 - Capital Outlay - Land, Buildings, and Equipment	428,797	542,263	850,521	877,608	125,886	120,221	114,811	113,089
<b>Total for 41 - General Administration</b>	<b>32,664,121</b>	<b>37,490,457</b>	<b>41,166,296</b>	<b>53,055,607</b>	<b>54,348,154</b>	<b>51,902,487</b>	<b>49,566,875</b>	<b>48,823,372</b>
<b>51 - Facilities - Maint &amp; Oper.</b>								
6100 - Payroll Costs	92,346,108	96,364,600	103,801,952	99,406,941	84,156,883	80,465,971	76,942,073	75,834,526
6200 - Professional and Contracted Services	84,184,563	81,269,299	79,937,694	89,117,852	65,166,975	62,309,574	59,581,477	58,724,146
6300 - Supplies and Materials	7,373,900	6,741,372	7,742,675	7,324,828	4,160,486	3,973,264	3,794,467	3,737,550
6400 - Other Operating Costs	13,807,565	15,139,237	19,090,869	26,297,582	29,357,222	28,036,147	26,774,520	26,372,903
6500 - Debt Service	-	-	-	-	-	-	-	-
6600 - Capital Outlay - Land, Buildings, and Equipment	15,501,284	20,656,319	19,888,561	16,417,484	87,317	83,388	79,635	78,441
<b>Total for 51 - Facilities - Maint &amp; Oper.</b>	<b>213,213,420</b>	<b>220,170,827</b>	<b>230,461,750</b>	<b>238,564,687</b>	<b>182,928,883</b>	<b>174,868,344</b>	<b>167,172,173</b>	<b>164,747,566</b>
<b>52 - Security</b>								
6100 - Payroll Costs	25,944,132	26,313,563	27,065,179	28,708,542	27,666,275	26,421,293	25,232,334	24,853,849
6200 - Professional and Contracted Services	457,188	1,291,836	1,903,028	1,612,808	1,345,409	1,284,866	1,227,047	1,208,641
6300 - Supplies and Materials	350,847	441,409	1,285,861	685,875	269,293	257,175	245,602	241,918
6400 - Other Operating Costs	83,544	86,507	145,797	141,489	123,725	118,157	112,840	111,148
6600 - Capital Outlay - Land, Buildings, and Equipment	671,379	1,891,330	996,205	942,454	650,213	620,953	593,011	584,115
<b>Total for 52 - Security</b>	<b>27,507,090</b>	<b>30,024,646</b>	<b>31,396,069</b>	<b>32,091,167</b>	<b>30,054,915</b>	<b>28,702,444</b>	<b>27,410,834</b>	<b>26,999,671</b>
<b>53 - Data Processing</b>								
6100 - Payroll Costs	28,002,092	28,574,130	28,281,337	26,696,376	28,170,731	26,903,048	25,692,411	25,307,025
6200 - Professional and Contracted Services	20,460,132	22,123,539	18,743,727	22,044,884	20,354,244	19,438,303	18,563,579	18,285,126
6300 - Supplies and Materials	247,438	913,449	420,233	1,218,044	220,692	210,761	201,277	198,257
6400 - Other Operating Costs	50,312	57,349	129,463	340,954	528,525	504,741	482,028	474,798
6600 - Capital Outlay - Land, Buildings, and Equipment	17,052,375	6,545,154	3,623,554	8,140,077	143,269	136,822	130,665	128,705
<b>Total for 53 - Data Processing</b>	<b>65,812,348</b>	<b>58,213,621</b>	<b>51,198,314</b>	<b>58,440,335</b>	<b>49,417,461</b>	<b>47,193,675</b>	<b>45,069,960</b>	<b>44,393,910</b>
<b>61 - Community Services</b>								
6100 - Payroll Costs	2,469,293	1,690,321	1,517,582	3,207,686	3,918,655	3,742,316	3,573,911	3,520,303
6200 - Professional and Contracted Services	132,903	217,794	306,972	3,297,602	5,543,873	5,294,399	5,056,151	4,980,309
6300 - Supplies and Materials	19,138	30,376	67,380	464,986	223,779	213,709	204,092	201,031
6400 - Other Operating Costs	9,801	9,785	15,116	40,736	95,984	91,665	87,540	86,227
6600 - Capital Outlay - Land, Buildings, and Equipment	-	-	2,401	39,487	30,000	28,650	27,361	26,950
<b>Total for 61 - Community Services</b>	<b>2,631,134</b>	<b>1,948,277</b>	<b>1,909,451</b>	<b>7,050,496</b>	<b>9,812,291</b>	<b>9,370,738</b>	<b>8,949,055</b>	<b>8,814,819</b>
<b>71 - Debt Service</b>								
6500 - Debt Service	419,674,323	470,938,891	465,881,262	428,552,351	379,501,956	429,211,081	434,696,810	442,292,694
<b>Total for 71 - Debt Service</b>	<b>419,674,323</b>	<b>470,938,891</b>	<b>465,881,262</b>	<b>428,552,351</b>	<b>379,501,956</b>	<b>429,211,081</b>	<b>434,696,810</b>	<b>442,292,694</b>

## HOUSTON INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>81 - Facilities - Acq. &amp; Constr.</b>								
6100 - Payroll Costs	-	8,665	1,953	669,339	-	-	-	-
6200 - Professional and Contracted Services	-	108,287	34,443	247,469	-	-	-	-
6300 - Supplies and Materials	82,634	216,641	29,425	110,594	-	-	-	-
6400 - Other Operating Costs	(8,234)	-	-	-	-	-	-	-
6600 - Capital Outlay - Land, Buildings, and Equipment	1,265,801	2,746,954	649,792	5,604,742	-	-	-	-
<b>Total for 81 - Facilities - Acq. &amp; Constr.</b>	<b>1,340,201</b>	<b>3,080,548</b>	<b>715,613</b>	<b>6,632,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>91 - WADA-Chapter 41</b>								
6200 - Professional and Contracted Services	197,810,414	184,470,759	276,396,220	-	-	45,778,231	78,734,184	109,460,198
<b>Total for 91 - WADA-Chapter 41</b>	<b>197,810,414</b>	<b>184,470,759</b>	<b>276,396,220</b>	<b>-</b>	<b>-</b>	<b>45,778,231</b>	<b>78,734,184</b>	<b>109,460,198</b>
<b>95 - JJAEP</b>								
6200 - Professional and Contracted Services	792,000	724,500	579,600	583,200	792,000	792,000	792,000	792,000
<b>Total for 95 - JJAEP</b>	<b>792,000</b>	<b>724,500</b>	<b>579,600</b>	<b>583,200</b>	<b>792,000</b>	<b>792,000</b>	<b>792,000</b>	<b>792,000</b>
<b>97 - TIRZ</b>								
6400 - Other Operating Costs	61,491,720	65,956,710	72,368,633	75,544,048	57,155,963	53,509,290	46,319,537	47,141,582
<b>Total for 97 - TIRZ</b>	<b>61,491,720</b>	<b>65,956,710</b>	<b>72,368,633</b>	<b>75,544,048</b>	<b>57,155,963</b>	<b>53,509,290</b>	<b>46,319,537</b>	<b>47,141,582</b>
<b>99 - Inter-Governmental Charges</b>								
6100 - Payroll Costs	47,010	(30,641)	-	-	-	-	-	-
6200 - Professional and Contracted Services	15,470,032	15,584,092	15,767,806	16,453,702	18,610,882	18,610,882	18,610,882	18,610,882
<b>Total for 99 - Inter-Governmental Charges</b>	<b>15,517,042</b>	<b>15,553,451</b>	<b>15,767,806</b>	<b>16,453,702</b>	<b>18,610,882</b>	<b>18,610,882</b>	<b>18,610,882</b>	<b>18,610,882</b>
<b>Total Expenditures</b>	<b>2,606,133,939</b>	<b>2,567,785,847</b>	<b>2,755,773,402</b>	<b>2,703,353,656</b>	<b>2,621,464,360</b>	<b>2,635,867,545</b>	<b>2,581,638,661</b>	<b>2,594,813,652</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(52,513,863)</b>	<b>3,077,751</b>	<b>(97,267,859)</b>	<b>(199,915,092)</b>	<b>(197,375,927)</b>	<b>(81,797,660)</b>	<b>(10,830,509)</b>	<b>(15,182,529)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	65,268,880	46,936,280	51,979,575	106,256,775	38,166,025	36,256,775	35,166,025	35,033,900
Transfers out	(35,912,972)	(25,700,532)	(16,210,700)	(16,395,650)	(16,405,274)	(16,210,275)	(16,217,025)	(16,209,525)
Issuance of refunding debt	45,675,000	109,650,000	185,040,000	-	-	-	-	-
Premium on the sale of bonds	3,608,782	1,246,720	7,782,644	-	-	-	-	-
Insurance proceeds	21,247,698	21,156,000	-	18,165,781	-	-	-	-
Sale of Property	-	-	-	-	80,000,000	-	-	-
Payments to escrow agents - advance refunding	-	-	(109,953,369)	-	-	-	-	-
Issuance of leases and SBITAs	-	-	6,620,068	963,576	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>99,887,388</b>	<b>153,288,468</b>	<b>125,258,218</b>	<b>108,990,482</b>	<b>101,760,751</b>	<b>20,046,500</b>	<b>18,949,000</b>	<b>18,824,375</b>
<b>Net change in fund balances</b>	<b>47,373,525</b>	<b>156,366,219</b>	<b>27,990,359</b>	<b>(90,924,610)</b>	<b>(95,615,176)</b>	<b>(61,751,160)</b>	<b>8,118,491</b>	<b>3,641,846</b>
<b>Fund balances, beginning</b>	<b>1,094,106,664</b>	<b>1,141,480,189</b>	<b>1,297,846,408</b>	<b>1,325,836,767</b>	<b>1,234,912,157</b>	<b>1,139,296,981</b>	<b>1,077,545,821</b>	<b>1,085,664,312</b>
<b>Fund balances, ending</b>	<b>1,141,480,189</b>	<b>1,297,846,408</b>	<b>1,325,836,767</b>	<b>1,234,912,157</b>	<b>1,139,296,981</b>	<b>1,077,545,821</b>	<b>1,085,664,312</b>	<b>1,089,306,157</b>





## General Fund

### Houston Independent School District

The **General Fund** is the district's principal fund, accounting for the majority of current operating expenditures. Recorded in the General Fund are transactions encompassing the approved current operating budget, related revenues, expenditures, assets, liabilities, and fund balance. Financial transactions of the district are recorded in detail in the general ledger by objects and functions within projects and programs. This fund has often been described as an operating or current fund and includes revenues from an ad valorem local maintenance tax, state funding, and other sources such as tuition, fees, and investment earnings.

The district has four sources of revenue: Local, State, Federal, and Other

#### Local Sources

Current property tax revenue (levy) is the district's largest revenue source in the amount of \$1,537,963,135 or 77.45 percent of all General Fund Revenues. The district has been seeing significant increases in the local roll values as shown in the Informational Section of this document. However, unlike many city and county tax rolls HISD does not keep all the increase in tax revenues generated. Under the state funding formula, as local property values rise the state reduces their share of public education. In fact, the state share of formula revenue in HISD has decreased from a high of 11.09 percent in 2015-2016 to an estimated 7.38 percent in 2024-2025.

The revenue projections used for 2024-2025 are based off the certified estimated roll value that the district receives in April of each fiscal year. The district works with the Harris County Appraisal District (HCAD) early in the year, usually around February, to determine a starting point for tax revenue projections. These projections are used to build early estimates of the district's budget resources and help with the planning and ranking of programs in the upcoming years. The district has traditionally taken a conservative approach in early revenue projections and in the past has been able to fund projects on a ranked planning list.

#### State Sources

State sources include the Foundation School Program (FSP) which is formula driven based off the district's property values and student counts at approximately \$55.5 million for 2024-2025. Available School Fund (ASF) is revenue from the states permanent fund and is revenue earned on a per capita basis for education by all school districts as outlined in the state's constitution at approximately \$65.6 million. Also included is pass-through funding of \$103 million for the state's contribution to the Texas Teacher's Retirement System (TRS). Total state funding (including the pass-through funds) is approximately 10.4 percent of the total revenues of the district. Without the pass-through funds the state funding is approximately 6 percent of total operating revenues.

#### Federal Sources

Federal sources total \$62.5 million and include Build America Bond subsidy payment of \$5 million, federal revenue from TEA (indirect cost) of \$50 million, federal revenue (Texas Department of Agriculture) indirect cost of \$5.5 million, direct federal revenue \$300,000 and revenue for the JROTC staff from the Army, Air Force, and Navy in the amount of \$1.6 million.

#### Other Sources

Other sources are transfers from the district's Medicaid program of \$17 million.

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>REVENUES</b>								
Property taxes	1,801,428,452	1,794,873,129	1,809,366,483	1,506,848,009	1,536,186,790	1,619,017,540	1,635,229,186	1,651,602,949
Earnings on investments	2,342,077	3,341,346	50,872,795	72,775,580	60,624,859	40,624,859	30,624,859	20,624,859
Miscellaneous local sources	12,241,775	19,373,978	9,603,175	5,347,301	46,370,336	38,727,572	38,727,572	38,727,572
State sources	295,665,220	228,667,029	214,953,566	319,532,249	224,295,456	282,157,268	282,947,618	276,096,420
Federal sources	27,712,808	61,236,580	69,955,765	78,105,613	21,100,370	21,660,000	21,660,000	21,660,000
<b>Total revenues</b>	<b>2,139,390,332</b>	<b>2,107,492,062</b>	<b>2,154,751,784</b>	<b>1,982,608,752</b>	<b>1,888,577,811</b>	<b>2,002,187,239</b>	<b>2,009,189,235</b>	<b>2,008,711,800</b>
<b>EXPENDITURES</b>								
<b>11 - Instruction</b>								
6100 - Payroll Costs	926,379,395	801,810,201	872,291,058	1,027,290,286	1,086,072,407	1,045,012,407	997,986,848	983,017,046
6200 - Professional and Contracted Services	106,799,916	108,311,490	94,054,773	48,033,959	66,283,862	63,777,938	60,907,930	59,994,311
6300 - Supplies and Materials	34,084,018	32,062,650	36,568,945	25,173,484	47,047,521	45,268,845	43,231,747	42,583,271
6400 - Other Operating Costs	2,090,961	5,299,749	17,752,996	3,390,740	7,212,487	6,939,812	6,627,521	6,528,108
6600 - Capital Outlay - Land, Buildings, and Equipment	12,056,229	32,574,178	16,624,960	47,065,624	3,612,955	3,476,364	3,319,927	3,270,129
<b>Total for 11 - Instruction</b>	<b>1,081,410,519</b>	<b>980,058,268</b>	<b>1,037,292,731</b>	<b>1,150,954,093</b>	<b>1,210,229,232</b>	<b>1,164,475,365</b>	<b>1,112,073,973</b>	<b>1,095,392,864</b>
<b>12 - Media Services</b>								
6100 - Payroll Costs	6,580,972	6,525,177	18,320,298	13,779,525	8,605,504	8,218,256	7,848,435	7,730,708
6200 - Professional and Contracted Services	2,296,271	6,955	271	976	-	-	-	0
6300 - Supplies and Materials	173,215	10,682	31,981	10,908	3,500	3,343	3,192	3,144
6400 - Other Operating Costs	2,069	109,962	4,762	6,127	2,000	1,910	1,824	1,797
6600 - Capital Outlay - Land, Buildings, and Equipment	18,727	79,909	52,717	32,849	20,000	19,100	18,241	17,967
<b>Total for 12 - Media Services</b>	<b>9,071,254</b>	<b>6,732,685</b>	<b>18,410,029</b>	<b>13,830,385</b>	<b>8,631,004</b>	<b>8,242,609</b>	<b>7,871,691</b>	<b>7,753,616</b>
<b>13 - Staff Development</b>								
6100 - Payroll Costs	28,984,387	28,490,123	23,432,943	22,970,131	16,723,214	15,970,669	15,251,989	15,023,209
6200 - Professional and Contracted Services	2,440,373	1,459,125	2,845,699	1,482,184	1,044,531	997,527	952,638	938,349
6300 - Supplies and Materials	684,544	598,079	531,241	288,457	1,720,943	1,643,501	1,569,543	1,546,000
6400 - Other Operating Costs	1,018,619	986,685	1,644,692	914,338	330,111	315,256	301,069	296,553
6600 - Capital Outlay - Land, Buildings, and Equipment	76,111	103,504	621,776	160,598	16,500	15,758	15,048	14,823
<b>Total for 13 - Staff Development</b>	<b>33,204,034</b>	<b>31,637,515</b>	<b>29,076,351</b>	<b>25,815,707</b>	<b>19,835,299</b>	<b>18,942,711</b>	<b>18,090,289</b>	<b>17,818,934</b>
<b>21 - Instructional Leadership</b>								
6100 - Payroll Costs	20,886,020	21,028,854	20,953,548	59,917,228	67,208,798	64,184,402	61,296,104	60,376,662
6200 - Professional and Contracted Services	1,904,874	2,198,017	553,838	1,873,000	3,064,985	2,927,061	2,795,343	2,753,413
6300 - Supplies and Materials	244,847	390,075	314,786	404,642	705,733	673,975	643,646	633,991
6400 - Other Operating Costs	602,734	285,453	414,925	581,083	2,994,771	2,860,006	2,731,306	2,690,336
6600 - Capital Outlay - Land, Buildings, and Equipment	265,548	252,793	293,578	287,507	48,000	45,840	43,777	43,121
<b>Total for 21 - Instructional Leadership</b>	<b>23,904,023</b>	<b>24,155,192</b>	<b>22,530,676</b>	<b>63,063,461</b>	<b>74,022,287</b>	<b>70,691,284</b>	<b>67,510,176</b>	<b>66,497,524</b>
<b>23 - School Leadership</b>								
6100 - Payroll Costs	139,793,858	140,010,062	154,354,077	205,876,533	200,384,466	194,070,771	185,337,586	182,557,522
6200 - Professional and Contracted Services	5,095,396	5,166,977	5,406,022	6,773,319	4,973,193	4,816,498	4,599,756	4,530,759
6300 - Supplies and Materials	677,451	616,522	995,435	1,283,447	8,735,989	8,460,736	8,080,003	7,958,803
6400 - Other Operating Costs	497,917	548,077	793,436	659,541	832,243	806,021	769,750	758,204
6600 - Capital Outlay - Land, Buildings, and Equipment	343,413	391,696	666,755	799,555	174,144	168,657	161,068	158,652
<b>Total for 23 - School Leadership</b>	<b>146,408,036</b>	<b>146,733,334</b>	<b>162,215,725</b>	<b>215,392,395</b>	<b>215,100,035</b>	<b>208,322,683</b>	<b>198,948,162</b>	<b>195,963,940</b>

## HOUSTON INDEPENDENT SCHOOL DISTRICT

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>31 - Guidance &amp; Counseling</b>								
6100 - Payroll Costs	46,744,245	46,162,807	54,032,161	54,812,697	50,402,115	48,134,020	45,967,989	45,278,469
6200 - Professional and Contracted Services	12,596,080	11,765,377	9,162,114	8,278,437	9,527,319	9,098,590	8,689,153	8,558,816
6300 - Supplies and Materials	2,275,057	1,128,497	1,239,364	1,300,519	4,413,902	4,215,276	4,025,589	3,965,205
6400 - Other Operating Costs	173,426	164,886	373,388	156,627	3,438,977	3,284,223	3,136,433	3,089,387
6600 - Capital Outlay - Land, Buildings, and Equipment	1,678,540	126,839	279,569	169,159	10,000	9,550	9,120	8,983
<b>Total for 31 - Guidance &amp; Counseling</b>	<b>63,467,347</b>	<b>59,348,406</b>	<b>65,086,596</b>	<b>64,717,439</b>	<b>67,792,313</b>	<b>64,741,659</b>	<b>61,828,284</b>	<b>60,900,860</b>
<b>32 - Social Work Services</b>								
6100 - Payroll Costs	16,938,027	16,500,704	7,825,742	4,698,759	4,835,546	4,617,946	4,410,139	4,343,987
6200 - Professional and Contracted Services	807	938,235	363,575	(144,544)	1,712,497	1,635,435	1,561,840	1,538,412
6300 - Supplies and Materials	-	476,705	55,388	131,415	276,500	264,058	252,175	248,392
6400 - Other Operating Costs	-	28,196	60,042	27,155	45,000	42,975	41,041	40,426
6600 - Capital Outlay - Land, Buildings, and Equipment	-	11,668	46,254	-	-	-	-	-
<b>Total for 32 - Social Work Services</b>	<b>16,938,834</b>	<b>17,955,510</b>	<b>8,351,001</b>	<b>4,712,785</b>	<b>6,869,543</b>	<b>6,560,414</b>	<b>6,265,195</b>	<b>6,171,217</b>
<b>33 - Health Services</b>								
6100 - Payroll Costs	20,192,749	21,127,654	24,507,010	22,678,859	24,901,083	23,780,534	22,710,410	22,369,754
6200 - Professional and Contracted Services	6,089,465	2,848,477	1,947,780	1,216,712	205,200	195,966	187,148	184,340
6300 - Supplies and Materials	21,802,955	7,246,489	166,831	270,875	196,075	187,252	178,825	176,143
6400 - Other Operating Costs	12,053	9,043	33,985	28,252	35,750	34,141	32,605	32,116
6600 - Capital Outlay - Land, Buildings, and Equipment	3,546	3,092	15,923	6,391	-	-	-	-
<b>Total for 33 - Health Services</b>	<b>48,100,766</b>	<b>31,234,756</b>	<b>26,671,528</b>	<b>24,201,089</b>	<b>25,338,108</b>	<b>24,197,893</b>	<b>23,108,988</b>	<b>22,762,353</b>
<b>34 - Transportation</b>								
6100 - Payroll Costs	37,593,836	41,542,673	40,523,610	41,677,448	30,632,547	29,254,082	27,937,649	27,518,584
6200 - Professional and Contracted Services	604,355	734,269	1,117,951	1,028,706	1,147,740	1,096,092	1,046,768	1,031,066
6300 - Supplies and Materials	3,936,707	7,894,021	9,808,603	8,819,043	7,394,421	7,061,672	6,743,897	6,642,738
6400 - Other Operating Costs	1,355,657	439,688	(155,261)	661,427	1,804,994	1,723,769	1,646,200	1,621,507
6600 - Capital Outlay - Land, Buildings, and Equipment	2,898,473	1,298,997	1,023,045	4,837,129	2,831,658	2,704,233	2,582,543	2,543,805
<b>Total for 34 - Transportation</b>	<b>46,389,028</b>	<b>51,909,647</b>	<b>52,317,948</b>	<b>57,023,753</b>	<b>43,811,360</b>	<b>41,839,849</b>	<b>39,957,056</b>	<b>39,357,700</b>
<b>35 - Food Services</b>								
6100 - Payroll Costs	2,309,305	45,603	86,390	70,319	65,183	62,250	59,449	58,557
6200 - Professional and Contracted Services	-	29	104	13	-	-	-	-
6300 - Supplies and Materials	431,758	4,744	(542)	-	-	-	-	-
6400 - Other Operating Costs	34	228	98	907	-	-	-	-
6600 - Capital Outlay - Land, Buildings, and Equipment	-	-	-	-	-	-	-	-
<b>Total for 35 - Food Services</b>	<b>2,741,097</b>	<b>50,603</b>	<b>86,050</b>	<b>71,239</b>	<b>65,183</b>	<b>62,250</b>	<b>59,449</b>	<b>58,557</b>
<b>36 - Extracurricular Activities</b>								
6100 - Payroll Costs	6,032,961	7,819,465	11,814,477	13,323,652	9,313,402	8,894,299	8,494,055	8,366,645
6200 - Professional and Contracted Services	6,970,198	7,148,091	7,790,290	9,191,548	8,768,162	8,373,595	7,996,783	7,876,831
6300 - Supplies and Materials	1,029,919	845,706	788,079	1,517,399	4,957,571	4,734,480	4,521,429	4,453,607
6400 - Other Operating Costs	138,750	453,640	441,066	953,386	292,093	278,949	266,396	262,400
6600 - Capital Outlay - Land, Buildings, and Equipment	364,469	197,657	171,648	294,805	8,495	8,113	7,748	7,631
<b>Total for 36 - Extracurricular Activities</b>	<b>14,536,297</b>	<b>16,464,559</b>	<b>21,005,560</b>	<b>25,280,790</b>	<b>23,339,723</b>	<b>22,289,435</b>	<b>21,286,411</b>	<b>20,967,115</b>



## HOUSTON INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>41 - General Administration</b>								
6100 - Payroll Costs	24,750,262	27,116,076	31,103,805	41,323,072	39,900,780	38,105,245	36,390,509	35,844,651
6200 - Professional and Contracted Services	6,709,876	6,313,927	6,793,088	6,766,960	7,984,040	7,624,758	7,281,644	7,172,419
6300 - Supplies and Materials	468,184	388,230	481,129	378,127	762,396	728,088	695,324	684,894
6400 - Other Operating Costs	306,678	3,129,962	1,885,471	3,705,152	5,575,052	5,324,175	5,084,587	5,008,318
6600 - Capital Outlay - Land, Buildings, and Equipment	428,797	542,263	850,521	877,608	125,886	120,221	114,811	113,089
<b>Total for 41 - General Administration</b>	<b>32,663,797</b>	<b>37,490,457</b>	<b>41,114,014</b>	<b>53,050,919</b>	<b>54,348,154</b>	<b>51,902,487</b>	<b>49,566,875</b>	<b>48,823,372</b>
<b>51 - Facilities - Maint &amp; Oper.</b>								
6100 - Payroll Costs	92,345,625	96,364,600	102,140,508	97,494,953	82,475,975	78,764,556	75,220,151	74,091,849
6200 - Professional and Contracted Services	82,915,402	79,997,804	78,773,122	87,772,989	63,853,816	60,980,394	58,236,277	57,362,732
6300 - Supplies and Materials	7,373,900	6,741,372	7,742,675	7,324,828	4,160,486	3,973,264	3,794,467	3,737,550
6400 - Other Operating Costs	13,807,565	15,139,237	19,090,869	26,297,582	29,357,222	28,036,147	26,774,520	26,372,903
6500 - Debt Service	-	-	-	-	-	-	-	-
6600 - Capital Outlay - Land, Buildings, and Equipment	15,501,284	20,620,319	19,862,336	16,416,996	87,317	83,388	79,635	78,441
<b>Total for 51 - Facilities - Maint &amp; Oper.</b>	<b>211,943,777</b>	<b>218,863,332</b>	<b>227,609,509</b>	<b>235,307,348</b>	<b>179,934,816</b>	<b>171,837,749</b>	<b>164,105,051</b>	<b>161,643,475</b>
<b>52 - Security</b>								
6100 - Payroll Costs	25,944,132	26,313,563	27,065,179	28,708,542	27,666,275	26,421,293	25,232,334	24,853,849
6200 - Professional and Contracted Services	457,188	1,291,836	1,903,028	1,612,808	1,345,409	1,284,866	1,227,047	1,208,641
6300 - Supplies and Materials	350,847	441,409	1,285,861	685,875	269,293	257,175	245,602	241,918
6400 - Other Operating Costs	83,544	86,507	145,797	141,489	123,725	118,157	112,840	111,148
6600 - Capital Outlay - Land, Buildings, and Equipment	671,379	1,891,330	996,205	942,454	650,213	620,953	593,011	584,115
<b>Total for 52 - Security</b>	<b>27,507,090</b>	<b>30,024,646</b>	<b>31,396,069</b>	<b>32,091,167</b>	<b>30,054,915</b>	<b>28,702,444</b>	<b>27,410,834</b>	<b>26,999,671</b>
<b>53 - Data Processing</b>								
6100 - Payroll Costs	28,002,092	28,574,130	28,281,337	26,696,376	28,170,731	26,903,048	25,692,411	25,307,025
6200 - Professional and Contracted Services	20,460,132	22,123,539	18,743,727	22,044,884	20,354,244	19,438,303	18,563,579	18,285,126
6300 - Supplies and Materials	247,438	913,449	420,233	1,218,044	220,692	210,761	201,277	198,257
6400 - Other Operating Costs	50,312	57,349	129,463	340,954	528,525	504,741	482,028	474,798
6600 - Capital Outlay - Land, Buildings, and Equipment	17,052,375	6,545,154	3,623,554	8,140,077	143,269	136,822	130,665	128,705
<b>Total for 53 - Data Processing</b>	<b>65,812,348</b>	<b>58,213,621</b>	<b>51,198,314</b>	<b>58,440,335</b>	<b>49,417,461</b>	<b>47,193,675</b>	<b>45,069,960</b>	<b>44,393,910</b>
<b>61 - Community Services</b>								
6100 - Payroll Costs	2,469,293	1,690,321	1,517,582	3,207,686	3,918,655	3,742,316	3,573,911	3,520,303
6200 - Professional and Contracted Services	132,903	217,794	306,972	3,297,602	5,543,873	5,294,399	5,056,151	4,980,309
6300 - Supplies and Materials	19,138	30,376	67,380	464,986	223,779	213,709	204,092	201,031
6400 - Other Operating Costs	9,801	9,785	15,116	40,736	95,984	91,665	87,540	86,227
6600 - Capital Outlay - Land, Buildings, and Equipment	-	-	2,401	39,487	30,000	28,650	27,361	26,950
<b>Total for 61 - Community Services</b>	<b>2,631,134</b>	<b>1,948,277</b>	<b>1,909,451</b>	<b>7,050,496</b>	<b>9,812,291</b>	<b>9,370,738</b>	<b>8,949,055</b>	<b>8,814,819</b>
<b>71 - Debt Service</b>								
6500 - Debt Service	14,818,736	10,250,591	12,901,376	18,998,183	5,130,350	5,130,350	5,130,350	5,130,350
<b>Total for 71 - Debt Service</b>	<b>14,818,736</b>	<b>10,250,591</b>	<b>12,901,376</b>	<b>18,998,183</b>	<b>5,130,350</b>	<b>5,130,350</b>	<b>5,130,350</b>	<b>5,130,350</b>

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>81 - Facilities - Acq. &amp; Constr.</b>								
6100 - Payroll Costs	-	8,665	1,953	669,339	-	-	-	-
6200 - Professional and Contracted Services	-	108,287	34,443	247,469	-	-	-	-
6300 - Supplies and Materials	82,634	216,641	29,425	110,594	-	-	-	-
6400 - Other Operating Costs	(8,234)	-	-	-	-	-	-	-
6600 - Capital Outlay - Land, Buildings, and Equipment	1,265,801	2,746,954	649,792	5,604,742	-	-	-	-
<b>Total for 81 - Facilities - Acq. &amp; Constr.</b>	<b>1,340,201</b>	<b>3,080,548</b>	<b>715,613</b>	<b>6,632,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>91 - WADA-Chapter 41</b>								
6200 - Professional and Contracted Services	197,810,414	184,470,759	276,396,220	-	-	45,778,231	78,734,184	109,460,198
<b>Total for 91 - WADA-Chapter 41</b>	<b>197,810,414</b>	<b>184,470,759</b>	<b>276,396,220</b>	<b>-</b>	<b>-</b>	<b>45,778,231</b>	<b>78,734,184</b>	<b>109,460,198</b>
<b>95 - JJAEP</b>								
6200 - Professional and Contracted Services	792,000	724,500	579,600	583,200	792,000	792,000	792,000	792,000
<b>Total for 95 - JJAEP</b>	<b>792,000</b>	<b>724,500</b>	<b>579,600</b>	<b>583,200</b>	<b>792,000</b>	<b>792,000</b>	<b>792,000</b>	<b>792,000</b>
<b>97 - TIRZ</b>								
6400 - Other Operating Costs	61,491,720	65,956,710	72,368,633	75,544,048	57,155,963	53,509,290	46,319,537	47,141,582
<b>Total for 97 - TIRZ</b>	<b>61,491,720</b>	<b>65,956,710</b>	<b>72,368,633</b>	<b>75,544,048</b>	<b>57,155,963</b>	<b>53,509,290</b>	<b>46,319,537</b>	<b>47,141,582</b>
<b>99 - Inter-Governmental Charges</b>								
6100 - Payroll Costs	47,010	(30,641)	-	-	-	-	-	-
6200 - Professional and Contracted Services	15,470,032	15,584,092	15,767,806	16,453,702	18,610,882	18,610,882	18,610,882	18,610,882
<b>Total for 99 - Inter-Governmental Charges</b>	<b>15,517,042</b>	<b>15,553,451</b>	<b>15,767,806</b>	<b>16,453,702</b>	<b>18,610,882</b>	<b>18,610,882</b>	<b>18,610,882</b>	<b>18,610,882</b>
<b>Total Expenditures</b>	<b>2,118,499,494</b>	<b>1,992,857,365</b>	<b>2,175,000,800</b>	<b>2,149,214,679</b>	<b>2,100,290,919</b>	<b>2,063,193,997</b>	<b>2,001,688,401</b>	<b>2,005,454,939</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>20,890,838</b>	<b>114,634,697</b>	<b>(20,249,016)</b>	<b>(166,605,927)</b>	<b>(211,713,108)</b>	<b>(61,006,758)</b>	<b>7,500,834</b>	<b>3,256,861</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	22,500,000	20,192,691	30,000,000	84,000,000	17,000,000	14,000,000	14,000,000	14,000,000
Transfers out	(35,912,972)	(25,700,532)	(16,210,700)	(16,395,650)	(16,405,274)	(16,210,275)	(16,217,025)	(16,209,525)
Capital leases	-	-	-	-	-	-	-	-
Issuance of bonds and other debt	-	-	-	-	-	-	-	-
Premium on the sale of bonds	-	-	-	-	-	-	-	-
Insurance proceeds	21,247,698	21,156,000	-	18,165,781	-	-	-	-
Sale of Property	-	-	-	-	80,000,000	-	-	-
Issuance of leases and SBITAs	-	-	6,620,068	963,576	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>7,834,726</b>	<b>15,648,159</b>	<b>20,409,368</b>	<b>86,733,707</b>	<b>80,594,726</b>	<b>(2,210,275)</b>	<b>(2,217,025)</b>	<b>(2,209,525)</b>
<b>Net change in fund balances</b>	<b>28,725,564</b>	<b>130,282,856</b>	<b>160,352</b>	<b>(79,872,220)</b>	<b>(131,118,382)</b>	<b>(63,217,033)</b>	<b>5,283,809</b>	<b>1,047,336</b>
<b>Fund balances, beginning</b>	<b>967,900,148</b>	<b>996,625,712</b>	<b>1,126,908,568</b>	<b>1,127,068,920</b>	<b>1,047,196,700</b>	<b>916,078,318</b>	<b>852,861,286</b>	<b>858,145,095</b>
<b>Fund balances, ending</b>	<b>996,625,712</b>	<b>1,126,908,568</b>	<b>1,127,068,920</b>	<b>1,047,196,700</b>	<b>916,078,318</b>	<b>852,861,286</b>	<b>858,145,095</b>	<b>859,192,431</b>

General Fund Ending Fund Balance Detail				
Fund Balance Categories	6/30/2021	6/30/2022	6/30/2023	6/30/2024
Nonspendable	20,562,375	16,488,097	26,255,559	24,549,497
Restricted	-	-	-	70,000,000
Committed	94,146,930	97,481,219	98,991,251	99,874,040
Assigned	325,593,638	348,770,724	411,754,248	262,705,301
Unassigned	556,322,769	664,168,528	590,067,862	590,067,862
	<u>996,625,712</u>	<u>1,126,908,568</u>	<u>1,127,068,920</u>	<u>1,047,196,700</u>
Assigned fund balances				
Designated for Auto / General Liability	6,148,958	5,984,838	4,766,549	4,766,549
Designated for Incentive Pay Prgm	-	-	-	-
Designated for Insurance Programs	25,000,000	25,000,000	25,000,000	25,000,000
Designated for ERP Projects	12,951,087	7,767,615	-	-
Reserve for Encumbrances	147,563,369	45,805,191	117,774,619	17,303,771
Instructional Stabilization	133,930,224	264,213,080	264,213,080	215,634,981
Total Assigned fund balances	<u>325,593,638</u>	<u>348,770,724</u>	<u>411,754,248</u>	<u>262,705,301</u>
Committed fund balances				
Designated for Operations	94,146,930	97,481,219	98,991,251	99,874,040
Total Committed fund balances	<u>94,146,930</u>	<u>97,481,219</u>	<u>98,991,251</u>	<u>99,874,040</u>
Nonspendable fund blaances				
Reserve for Inventories & Prepaids	20,562,375	16,488,097	26,255,559	24,549,497
Total nonspendable fund balances	<u>20,562,375</u>	<u>16,488,097</u>	<u>26,255,559</u>	<u>24,549,497</u>
Restricted fund balances				
Reserved for Cap Acquisition Prgm	-	-	-	70,000,000
Total restricted fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,000,000</u>
Unassigned				
Unassigned fund balances	556,322,769	664,168,528	590,067,862	590,067,862
Total unassigned fund balance	<u>556,322,769</u>	<u>664,168,528</u>	<u>590,067,862</u>	<u>590,067,862</u>

### Financial Highlights

This balance consists of \$1.047 million in the General Fund of which \$21.27 million is assigned, \$70 million is restricted, \$24.5 million is nonspendable, \$99.8 million is committed, and \$590 million is unassigned and available for spending at the District's discretion.

## Classification of Fund Balances:

The following table shows fund balances as of June 30, 2024:

Fund Balances	Major			Totals
	General Fund	Nutrition Services Fund	Debt Service Fund	
Nonspendable	24,549,497			24,549,497
Restricted	70,000,000	63,898,634	115,547,958	249,446,592
Committed	99,874,040			99,874,040
Assigned	262,705,301			262,705,301
Unassigned	590,067,862			590,067,862
<b>Total Fund Balances</b>	<b>1,047,196,700</b>	<b>63,898,634</b>	<b>115,547,958</b>	<b>1,226,643,292</b>

## Other Post-Employment Benefit Plans (OPEB)

### Health Care Plan Description (TRS-Care)

The district participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans, procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

The district's Accrued Obligation for Post-Employment Benefits – as of June 30, 2024 net pension liability was \$382,621,558.



## Nutrition Services Fund

### Houston Independent School District

The **Nutrition Services Fund** is used to account for the financial operations of the breakfast, lunch, snack, and dinner programs offered and managed through the district's own Nutrition Services Department. The district currently operates nearly 300 school cafeterias and satellite programs serving an average of over 195,000 meals a day. Program participation is expected to increase by 3 percent, compared to prior year's performance.

The district participates in the federally funded School Breakfast Program (SBP) and National School Lunch Program (NSLP) which provides partial reimbursement of the cost for each qualifying meal served to students. The remaining costs of preparing and serving these meals are covered by cash sales of A la Carte items for the students, staff meals, visitor meals, and state-matching funds. Every school in the district currently participates in the Community Eligibility Provision (CEP); where meals are provided at no charge to students. The district also participates in the After School Care Program (ASCP), Fresh Fruit and Vegetables Program (FFVP), Farm to School Program (FTS), SMART Snack Program, Child and Adult Care Food Program (CACFP), Summer Food Service Program (SFSP), Seamless Summer Option (SSO), and the USDA Foods Program (formerly known as USDA Commodities).

It is presented on the following pages with four historical years, the adopted budget, along with three years of budget forecasts. Budget forecasting is one of the various tools used in the budget development process annually. Budget projection assumptions are included to identify projected revenue and other resources, expenditure demands, and changes in fund balance for the upcoming years. The figures are meant for planning purposes only and are subject to change.

The Nutrition Services Fund was previously an enterprise fund. It was reclassified as a governmental fund effective fiscal year 2017-2018.

## NUTRITION SERVICES

### REVENUE

Federal reimbursements are forecasted to increase by an average of 2.9 percent due to an increase in the federal reimbursement rates based on the Consumer Price Index (CPI). National School Lunch Program (NSLP) participation is forecasted to increase in comparison to Year over Year (YOY) performance. We are recipients of a \$250k breakfast cart grant from Dairy MAX (50 carts). Our goal is to increase the number of breakfast meals served and increase our Average Daily Participation (ADP) at all high schools. Last year, our breakfast ADP high school breakfast participation was 14%. It is our aim to achieve 25% or better through strategic placement of grab-n-go breakfast carts to meet students where they congregate (courtyards, foyer, hallways, common areas) before classes begin.

### EXPENSES

Personnel costs will decrease approximately 3 percent from prior year's actuals, due to the mandated RIF of 213 vacancies at the start of FY24. Houston Eats Catering will have first right of refusal for all catering requests districtwide. As business grows, the catering department will build its capacity of culinary leadership, support staff and logistics resources. The aim is to redirect over \$2 million in external food sales back into the district through the [Houstoneatcatering.com](http://Houstoneatcatering.com) web portal and catering team.

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - NUTRITION SERVICES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>REVENUES</b>								
Earnings on investments	12,658	198,745	3,167,822	3,480,714	2,720,715	2,726,832	2,713,030	2,678,453
Miscellaneous local sources	945,027	3,617,639	5,241,943	5,170,509	5,263,380	5,320,224	5,376,858	5,434,307
State sources	537,594	82,661	467,865	458,239	458,239	461,085	463,931	466,795
Federal sources	91,081,887	128,061,914	126,827,637	118,385,757	129,956,720	132,815,768	135,737,715	137,087,984
Donated Commodities	5,372,936	9,150,441	9,080,550	9,149,756	8,546,753	8,734,782	8,926,947	9,123,340
<b>Total revenues</b>	<b>97,950,102</b>	<b>141,111,400</b>	<b>144,785,817</b>	<b>136,644,975</b>	<b>146,945,807</b>	<b>150,058,690</b>	<b>153,218,481</b>	<b>154,790,878</b>
<b>EXPENDITURES</b>								
<b>35 - Food Services</b>								
6100 - Payroll Costs	41,290,393	44,332,823	47,737,429	53,647,871	53,504,301	54,157,053	54,809,806	55,470,426
6200 - Professional and Contracted Services	4,807,538	3,664,299	3,587,178	8,659,999	3,986,481	4,035,116	4,083,751	4,132,972
6300 - Supplies and Materials	34,482,899	63,708,964	71,709,856	74,458,764	75,408,477	76,328,460	77,248,444	78,179,515
6400 - Other Operating Costs	6,765,566	7,418,520	8,525,003	9,511,126	10,092,209	10,215,334	10,338,459	10,463,068
6600 - Capital Outlay - Land, Buildings, and Equipment	137,304	163,748	349,293	2,680,364	816,300	826,259	836,218	846,297
6910 - Indirect Costs	(5,974,810)	(6,355,668)	(7,020,565)	(7,635,341)	-	-	-	-
<b>Total for 35 - Food Services</b>	<b>81,508,890</b>	<b>112,932,686</b>	<b>124,888,193</b>	<b>141,322,783</b>	<b>143,807,768</b>	<b>145,562,223</b>	<b>147,316,677</b>	<b>149,092,278</b>
<b>41 - General Administration</b>								
6100 - Payroll Costs	-	-	-	-	-	-	-	-
6200 - Professional and Contracted Services	324	-	52,282	4,688	-	-	-	-
6400 - Other Operating Costs	-	-	-	-	-	-	-	-
<b>Total for 41 - General Administration</b>	<b>324</b>	<b>-</b>	<b>52,282</b>	<b>4,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>51 - Facilities - Maint &amp; Oper.</b>								
6100 - Payroll Costs	483	-	1,661,445	1,911,988	1,680,908	1,701,415	1,721,922	1,742,677
6200 - Professional and Contracted Services	1,269,161	1,271,495	1,164,572	1,344,863	1,313,159	1,329,180	1,345,200	1,361,414
6400 - Other Operating Costs	-	-	-	-	-	-	-	-
6600 - Capital Outlay - Land, Buildings, and Equipment	-	36,000	26,225	488	-	-	-	-
<b>Total for 51 - Facilities - Maint &amp; Oper.</b>	<b>1,269,644</b>	<b>1,307,495</b>	<b>2,852,241</b>	<b>3,257,338</b>	<b>2,994,067</b>	<b>3,030,595</b>	<b>3,067,123</b>	<b>3,104,091</b>
<b>71 - Debt Service</b>								
6500 - Debt Service	-	-	272,257	272,257	-	-	-	-
<b>Total for 71 - Debt Service</b>	<b>-</b>	<b>-</b>	<b>272,257</b>	<b>272,257</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>82,778,858</b>	<b>114,240,181</b>	<b>128,064,974</b>	<b>144,857,066</b>	<b>146,801,835</b>	<b>148,592,817</b>	<b>150,383,800</b>	<b>152,196,369</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>15,171,244</b>	<b>26,871,219</b>	<b>16,720,843</b>	<b>(8,212,091)</b>	<b>143,972</b>	<b>1,465,873</b>	<b>2,834,682</b>	<b>2,594,510</b>
<b>Net change in fund balances</b>	<b>82,778,858</b>	<b>114,240,181</b>	<b>128,064,974</b>	<b>144,857,066</b>	<b>146,801,835</b>	<b>148,592,817</b>	<b>150,383,800</b>	<b>152,196,369</b>
<b>Fund balances, beginning</b>	<b>13,347,419</b>	<b>28,518,663</b>	<b>55,389,882</b>	<b>72,110,725</b>	<b>63,898,634</b>	<b>64,042,606</b>	<b>65,508,479</b>	<b>68,343,160</b>
<b>Fund balances, ending</b>	<b>28,518,663</b>	<b>55,389,882</b>	<b>72,110,725</b>	<b>63,898,634</b>	<b>64,042,606</b>	<b>65,508,479</b>	<b>68,343,160</b>	<b>70,937,670</b>



**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - NUTRITION SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<div> <div>Budget Projection Assumptions</div> <p>Federal reimbursements are forecasted to increase by an average of 2.2% based on the Consumer Price Index (CPI). USDA Foods Planned Assistance Level (PAL) allocations are also forecasted to increase at the same rate.</p> <p>Food services appropriations will have added operations support which includes accounting, procurement, human resources, and maintenance personnel.</p> <p>Operational cost per student increased by 15% YOY with the Excess Net Cash Resource spend plan mandated by TDA. To maintain the nonprofit status required for the SNP, the fund balance of the SNP account must not exceed three month's average expenditures at any time. A spend plan was submitted and approved by TDA for FY24. In the Summer of FY24, TDA amended the guidance to not exceed six month's average expenditures at any time.</p> </div>								



## Debt Service Fund

### Houston Independent School District

The Debt Service Fund includes all accounts necessary to record transactions reflecting revenues collected from taxes and investment earnings and expenditures made for the payment of interest and principal on long-term, general debt obligations.

The tax rate for the Debt Service fund is levied to pay general obligation debt of the district. Less than 1 percent of the resources necessary to meet debt service needs are received in the form of state funds.

Growth in the property tax rolls has decreased from double digit increases in prior years and is represented in more detail in the Informational Section

The debt service tax rate for 2024-2025 has remained the same from the previous year at \$0.1667 in the adopted budget.

A school district is authorized to issue bonds and levy taxes for the payment of bonds subject to voter approval of a proposition submitted to the voters under Section 45.003(b)(1) of the Texas Education Code, which provides a tax for the support of school district bonded indebtedness. Section 45.0031 of the Texas Education Code essentially limits a school district's maximum Interest & Sinking Fund (I&S) tax rate to \$0.50 per \$100 valuation, equating to a debt limit of 7% of a district's taxable assessed valuation. The district's current I&S tax rate of \$0.16670 is well below the maximum \$0.50 rate.

As of June 30, 2024, the District had net bonded debt outstanding of \$1.6 billion. The District debt totals included \$248.8 million in Variable Rate Bonds outstanding at fiscal year-end. Based on the current assessed property value of approximately \$216B, the district has sufficient capacity to incur additional bonded debt for future years without exceeding legal debt limits. The ratio of net general bonded debt to assessed valuation and the amount of bonded debt per student are useful indicators of the District's debt position. This data reflects a decrease in the ratio of net bonded debt to assessed value to .74 percent, as compared to .90 percent last year.

The debt obligations of the District are rated 'Aaa' by Moody's Investors Service ("Moody's") and 'AAA' by Standard & Poor's Global Ratings ("S&P"), a business unit of Standard & Poor's Financial Services LLC, by virtue of a guarantee by the Texas Permanent School Fund Bond Guarantee Program. The outstanding unenhanced tax supported debt of the District is rated 'Aaa' by Moody's and 'AA+' by S&P. Rating information referenced is as of the last rating reviews in March of 2024 for Moody's and February of 2023 for S&P.

**HOUSTON INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - DEBT SERVICE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
<b>REVENUES</b>								
Property taxes	314,102,913	319,798,020	347,958,840	357,262,478	371,396,035	378,823,956	386,400,435	394,128,444
Earnings on investments	98,449	303,291	5,144,515	8,948,824	-	6,000,000	5,000,000	5,000,000
Miscellaneous local sources	-	-	-	-	-	-	-	-
State sources	2,078,280	2,158,825	5,864,587	17,973,535	17,168,780	17,000,000	17,000,000	17,000,000
Federal sources	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>316,279,642</b>	<b>322,260,136</b>	<b>358,967,942</b>	<b>384,184,837</b>	<b>388,564,815</b>	<b>401,823,956</b>	<b>408,400,435</b>	<b>416,128,444</b>
<b>EXPENDITURES</b>								
<b>Function and Major Object</b>								
<b>71 - Debt Service</b>								
6500 - Debt Service	404,855,587	460,688,301	452,707,629	409,281,911	374,371,606	424,080,731	429,566,460	437,162,344
<b>Total for 71 - Debt Service</b>	<b>404,855,587</b>	<b>460,688,301</b>	<b>452,707,629</b>	<b>409,281,911</b>	<b>374,371,606</b>	<b>424,080,731</b>	<b>429,566,460</b>	<b>437,162,344</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(88,575,945)</b>	<b>(138,428,165)</b>	<b>(93,739,687)</b>	<b>(25,097,074)</b>	<b>14,193,209</b>	<b>(22,256,775)</b>	<b>(21,166,025)</b>	<b>(21,033,900)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	42,768,880	26,743,589	21,979,575	22,256,775	21,166,025	22,256,775	21,166,025	21,033,900
Issuance of bonds and other debt	-	-	-	-	-	-	-	-
Issuance of refunding debt	45,675,000	109,650,000	185,040,000	-	-	-	-	-
Premium on the sale of bonds	-	-	-	-	-	-	-	-
Premium on the sale of refunding bonds	3,608,782	1,246,720	7,782,644	-	-	-	-	-
Payments to escrow agents - advance refunding	-	-	(109,953,369)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>92,052,662</b>	<b>137,640,309</b>	<b>104,848,850</b>	<b>22,256,775</b>	<b>21,166,025</b>	<b>22,256,775</b>	<b>21,166,025</b>	<b>21,033,900</b>
<b>Net change in fund balances</b>	<b>3,476,717</b>	<b>(787,856)</b>	<b>11,109,163</b>	<b>(2,840,299)</b>	<b>35,359,234</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances, beginning</b>	<b>112,859,097</b>	<b>116,335,814</b>	<b>115,547,958</b>	<b>126,657,122</b>	<b>123,816,823</b>	<b>159,176,057</b>	<b>159,176,057</b>	<b>159,176,057</b>
<b>Fund balances, ending</b>	<b>116,335,814</b>	<b>115,547,958</b>	<b>126,657,122</b>	<b>123,816,823</b>	<b>159,176,057</b>	<b>159,176,057</b>	<b>159,176,057</b>	<b>159,176,057</b>

<b>Budget Forecast Assumptions</b>
Assumptions are estimates only and are contingent upon actual results. For example the required tax rate is largely contingent upon the realization of estimated roll value increases.
Roll value increases 2 percent in each fiscal year.
Debt tax rate does not change from the current \$0.1667 in subsequent years.
No new bonds are sold through 2024-2025. Variable rate principal payments scheduled each year would be available for new debt service if necessary.



## Capital Program

Houston Independent School District

## Capital Program

The Capital Program is a plan for creating, maintaining and paying for HISD's present and future infrastructure needs. About every five to six years, an external consultant assesses the district's facilities and makes recommendations to the Board of Education by identifying existing facilities repair needs or potential replacements as well as other new facilities required in the future.

### ***Capital Renovation Fund***

The Capital Renovation Fund is a governmental fund used for the accounting of all non-routine capital improvement costs for renovation, expansions, upgrades and rebuilding of district facilities. The Capital Renovation Fund has five different funding sources to fund its capital projects needs including:

- Voter-approved bond funds
- Tax Increment Reinvestment Zone (TIRZ) funds
- Special Projects funds
- Miscellaneous funding
- Storm Fund

### ***Voter-Approved Bond Funds—Facilities-to-Standard Program***

The various projects funded by these sources have allowed the district to update its infrastructure to meet student's educational needs of the 21st century. HISD has built a nationwide reputation for progress and innovation in public education and the successes of the district's current facilities program has indeed contributed to the HISD's prestige. Schools that are clean, safe, modern and inviting, allow teachers to concentrate on teaching while providing students with optimal learning environments, as evidenced by improvements in student academic performance as a result of HISD's Facilities Program. The Capital Renovation Fund accounts for the district's capital improvement programs which are primarily funded by voter authorized bonds.

In 1997, HISD undertook a systematic, objective approach to rebuild and repair school buildings for Houston's children, then, now, and for the future. Two Project Management firms, Jacob's Engineering, Inc. and 3D/ International, Inc., conducted a comprehensive assessment of the conditions and educational suitability of all the HISD facilities, documenting more than \$1.2 billion of needed repairs. The completed assessment provided HISD with information to develop a request for a bond referendum.

The recommended facility plan provided for creating safe, high-quality facilities while dramatically improving learning environments for Houston students, by rebuilding, expanding, upgrading and renovating schools that no longer met contemporary standards for learning. In addition, the facility plan aimed to benefit Houston's communities by funding new and upgraded schools that would promote safer neighborhoods. The original plan called for a three-phase Facilities-to-Standard Program to address improvements to the HISD schools and support facilities. The program phases would be funded by three individual bond referendums. The first bond program, Rebuild 2002 for \$678 million, was approved in 1998 by overwhelming voter support.

In July 2002, the HISD's Board of Education voted to place another bond referendum on the general election ballot in November 2002, to begin the second phase of school construction and renovation. The initiative was called Rebuild HISD, which was designed to help continue the district's outstanding record of academic progress and operation innovation by bringing more district facilities up to standard. In November 2002, Houston voters approved the second, \$808.6 million bond program, Rebuild HISD.

In November 2007, HISD went to the voters for the third phase of the Facilities-to-Standard Program requesting \$805 million to complete this project. Once again, the votes were in favor of this program.

In November 2012, Houston voters by a margin of nearly 2 to 1 approved a \$1.89 billion bond referendum to replace and repair 40 schools, including 29 high schools. In addition, the bond program includes funds that will benefit students across the district, including funding for technology upgrades, replacement of regional field houses, athletic facilities improvements, middle school restroom renovations, and safety and security upgrades.

Despite a challenging construction market, the bond program is making progress in the planning, design, and construction of new schools. The amount of construction work now taking place is unrivaled and marks a major district milestone as 6.8 million of square footage is planned in this program.

For each of these programs, the Construction Services Department was charged with the selection of program managers, who are responsible for managing the architects, engineers, and general contractors to carry out projects from planning to completion. The Bond Oversight Committee, an independent citizen's committee composed of building and construction professionals and community members, was created to ensure that the various projects stay on track and that taxpayer dollars are being spent wisely. Construction Services provides the Bond Oversight Committee with regular updates, status reports, and program information. It is the ultimate goal of Construction Services to ensure that the Bond Program upholds the HISD's long-term commitment to Houston's schools, students, and communities.

### ***Tax Increment Reinvestment Zones (TIRZ)***

The City of Houston began its use of tax increment reinvestment zones in 1990 with the creation of Zone 1, Lamar Terrance Zone (St. George Place). This first effort was because of the City's receipt of a petition by area residents for the zone's creation. The zone's project plan and reinvestment financing plan set forth the plan to construct and finance costs associated with the installation of new public infrastructure in the form of water, wastewater and storm sewer facilities. From a tax increment financing perspective, this zone's redevelopment of a blighted area was considered "traditional" tax increment financing. Funds for a TIRZ are generated from the property value increases to property with a TIRZ.

The City has created twenty (27) tax increment reinvestment zones. The HISD originally participated in sixteen (16) of these zones (listed below) commonly known as:

Zone 1	Lamar Terrance	Zone 9	South Post Oak ( <i>expired 12/31/23</i> )
Zone 2	Midtown	Zone 12	City Park
Zone 3	Market Square	Zone 13	Old Sixth Ward
Zone 4	Village Enclave ( <i>expired</i> )	Zone 14	Fourth Ward
Zone 5	Memorial Heights ( <i>expired</i> )	Zone 15	East Downtown
Zone 6	Eastside	Zone 16	Uptown
Zone 7	Old Spanish Trail/Almeda Corridor	Zone 18	Fifth Ward
Zone 8	Gulfgate	Zone 19	Upper Kirby ( <i>expired</i> )

At inception, the HISD limited its term of participation in the respective zones and participation will be ending over the coming years.

The primary reason for the City's request for the HISD to participate in the tax increment zones was because the HISD's participation is generally required in order for the zones to succeed. The long-term result of a successful increment zone will be increased property values, which will benefit all taxing entities through an increased tax base thus perpetuating increased tax revenues. Without the zones, property values in those areas would be much less likely to increase at the rate that has subsequently occurred.

### ***Special Projects Fund***

Fund will be utilized to account for Enterprise Resource Planning (ERP) projects. These projects will be approved by the Board of Education and funded from various sources within the Capital Renovation Fund.

## Miscellaneous Funding

Proceeds from sales of capital assets, capital leases, lease revenue, and miscellaneous sources are used for emergency capital needs approved by the Board of Managers.

## Available Program Funds as of June 30, 2024

Below is a table representing the funds discussed above.

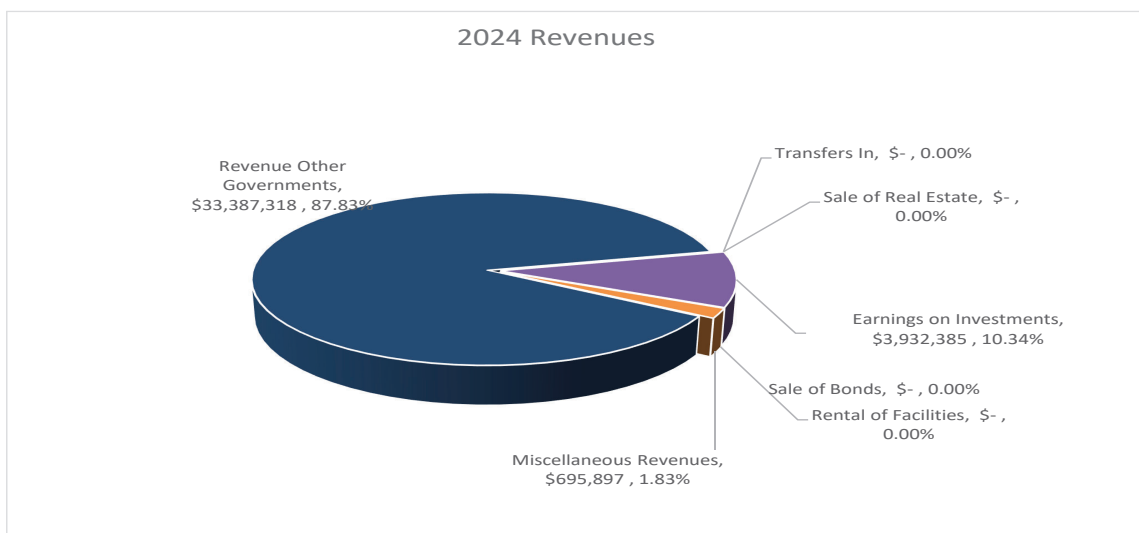
Fund	Available Balances as of June 30, 2024
Rebuild 2012	\$ 43,430,671.00
Pay-As-You-Go Program	\$ -
TIRZ's	\$ 24,175,699.00
Special Projects Fund	\$ 2,368,605.00
Miscellaneous Funding	\$ 3,482,888.00
Storm	\$ (1,861,194.00)
<b>TOTAL</b>	<b>\$ 71,596,669.00</b>

Available balances for Bond Programs that are programmatically complete are used for other Board-approved projects.

## Revenue Sources for the Capital Renovation Fund

The primary source of funding for the Capital Renovation Fund is generated through the issuance of bonds which requires prior approval by the HISD Board of Education and ultimately by Houston voters. Proceeds from the sale of bonds along with other revenue sources are loaded directly into capital renovation reserve funds to be immediately used for approved bond referendums and other board-approved projects. Debt Service costs related to the sale of bonds are not accounted for in the Capital Project Fund, but in the Debt Service Fund. The district has a separate fund set up exclusively to account for all debt service costs. Below is a chart representing actual capital project revenues over the past five years.

Revenue Source	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Transfers In	\$ 5,000,000	\$ -	\$ 9,328,032	\$ -	\$ -
Sale of Real Estate	\$ 1,302,706	\$ 472,372	\$ -	\$ -	\$ -
Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	\$ 8,237,553	\$ 324,413	\$ 579,920	\$ 8,995,189	\$ 3,932,385
Rental of Facilities	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 32,033	\$ 825,256	\$ 51,118	\$ 194,168	\$ 695,897
Revenue Other Governments	\$ 28,622,580	\$ 30,599,263	\$ 31,173,605	\$ 36,725,241	\$ 33,387,318
<b>Total Revenues</b>	<b>\$ 43,194,872</b>	<b>\$ 32,221,304</b>	<b>\$ 41,132,675</b>	<b>\$ 45,914,598</b>	<b>\$ 38,015,600</b>



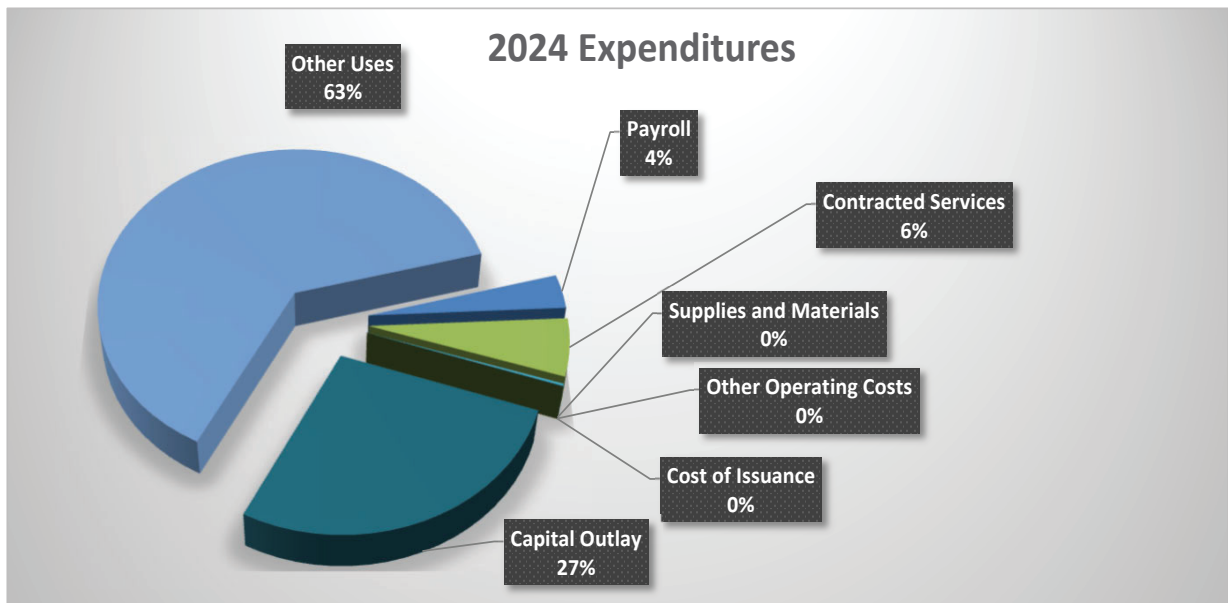
\*Chart may not add to 100% due to rounding.



## Expenditures for the Capital Renovation Fund

Below is a five-year historical chart representing actual expenditures in the Capital Renovation Fund by major object. Since the majority of costs in this fund is for construction of capital items, most expenditures are under major object 6600-Capital Outlay.

Expenditures by Major Object	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Payroll	\$ 5,657,055	\$ 5,604,925	\$ 4,385,334	\$ 4,135,097	\$ 4,057,654
Contracted Services	\$ 3,083,237	\$ 6,320,095	\$ 2,562,286	\$ 3,374,964	\$ 6,912,657
Supplies and Materials	\$ 39,224	\$ 15,050	\$ 25,554	\$ 1,701,800	\$ 253,055
Other Operating Costs	\$ 26,697	\$ 14,105	\$ 21,239	\$ 35,551	\$ 37,137
Cost of Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 268,478,949	\$ 62,768,401	\$ 48,168,958	\$ 31,991,573	\$ 32,599,929
Other Uses	\$ 7,637,546	\$ 7,967,630	\$ 8,119,892	\$ 5,768,875	\$ 75,861,125
<b>Total Expenditures</b>	<b>\$ 284,922,708</b>	<b>\$ 82,690,206</b>	<b>\$ 63,283,263</b>	<b>\$ 47,007,860</b>	<b>\$ 119,721,557</b>



\*Chart may not add to 100% due to rounding.

## Impact on General Operating Budget

In HISD, for the past several years the General Operating Budget has experienced no material impact leading up to or during construction. The district uses three primary funds for construction and major maintenance costs to buildings.

1. The Capital Renovation Fund - all revenue and expenditures related to the construction of new and renovated facilities, and for non-routine maintenance costs not associated with a bond program. The sources of funds were previously discussed.
2. The General Operating Fund - accounts for all routine building maintenance and operating costs such as: custodial and maintenance staffing, utilities, property insurance, maintenance and repair, and grounds.
3. The Debt Service Fund - accounts for the repayment for all debt issued by the district.

## ***Primary Items Impacting the General Fund Budget***

Typically, three primary items impact the General Fund Budget:

1. **Utility Costs** – The fiscal year 2024 had approximately \$49.5 million (gas, water, electricity) of expenses. This is consistent with last year. The district budgets utilities based on total utility rates, historical analysis, expected square footage, and the district's contracted rate to determine total expenditures. To date, our construction program has not significantly affected our operating expenses because HISD currently holds over 30,000,000 square feet within its real estate portfolio. The district square footage has not significantly changed. In fact, the district is affected more by swings in utility rates than the district's construction programs.
2. **Custodial / Maintenance staff costs** - Because HISD has been primarily renovating and replacing facilities, HISD has not seen significant costs associated with construction activities. Renovations and expansions to a campus are generally absorbed by existing staff. The district has also been closing small campuses and the staff have been redirected to other facilities. The district solicits changes to staffing each year during the budget process to identify additional staffing needs due to new campuses coming online.
3. **Insurance** - Unlike most homeowners, HISD does not purchase insurance covering every loss. Instead, the district purchases a loss value for the total district. For example, the district may purchase insurance for losses up to \$250 million. The amount afforded fluctuates in the market based on current or recent events. For example, multiple hurricanes and/or tornadoes throughout the country can cause the amount of available insurance to decrease. In this instance, the district may have to pay the same or more for less coverage.

## ***Routine vs. Non-Routine Expenditures***

Capital expenditures for construction, renovation, expansion and replacement are considered to be significant, non-routine expenditures, which encompass the majority of the expenditures in the district's Capital Renovation Fund. Additionally, the district plans for unexpected urgent situations such as roof or mechanical failures with its Emergency Fund. These expenses are non-routine in nature, but this fund has been established because historically they are inevitable. Other items that fall under non-routine expenditures are those for catastrophic events, such as those experienced after Tropical Storm Allison, Hurricane Ike, and Hurricane Harvey due to flooding, high winds, freezing temperatures, and extended electricity outages.

Expenditures that are categorized as routine are those that deal with general facility maintenance and upkeep. For example, routine preventative maintenance is done at all facilities to address mechanical systems and building infrastructure, which in turn, ultimately lowers the number of work orders (i.e., maintenance requests) requiring emergency repairs and extends the life of equipment. Another program that is viewed favorably by the district's principals is that of the Maintenance Response Team (MRT). This team is typically made up of a workforce that includes painters and maintenance personnel and works a guaranteed number of manpower hours to address campus-specific needs. The campus principal prioritizes the needs as well as existing work orders. The MRT is on a schedule, rotating a facility roughly every 90 days, and currently the district is actively working to reduce this time-span.

Other routine programs include life-safety code compliance initiatives and asbestos projects. These are not considered significant but are routine in nature.

## ***Non-Routine Expenditures***

The district addresses non-routine capital projects and maintenance costs through its maintenance team. These items are defined as work needing to be addressed through future capital planning and are outside of the normal preventative maintenance schedule. Examples of the non-routine projects include the installation of new equipment at facilities that require tradesmen (i.e., electricians or plumbers) such as adding electrical outlets for technology equipment, painting, sidewalks, flooring, changing interior locks, drainage, etc.

These high-cost, non-routine expenditures are generally handled through the district's Pay-As-You-Go Program and can either be planned major maintenance items or unexpected emergency repairs and maintenance.

The district plans for unexpected urgent situations with its Emergency Fund. HISD defines an emergency as anything preventing or substantially impairing normal operations; a condition that poses an eminent threat to the health, safety, or welfare of students; and/or has potential catastrophic financial loss. These expenses are non-routine in nature but this Emergency Fund has been established because history has shown they are expected due to the number and age of facilities within the district's portfolio.

The General Operating Fund's unassigned fund balance is also available for major costs; however, the use of the unassigned fund balance requires action by the Board of Education and is used as the absolute last resort. The district generally attempts to fund from existing resources from the current year budget through reappropriation or redirection of funds.

## ***Routine Expenditures***

The district funds the routine expenditures from the General Operating Fund in the Facilities Maintenance and Operations (FMO). FMO operates with a staff of over 1,500 full-time employees. This HISD department manages over 1,900 buildings (approximately 600 permanent and 1,300 temporary). The FMO Leadership Teams oversee 3,600 acres of school and administrative spaces. At over 30 million square feet, FMO administers one of the largest and most diverse portfolios of real estate assets in the U.S.

The FMO budget provides routine maintenance services in the major categories below. The FMO Department has a total budget of approximately \$78.6 million for routine maintenance and operations. This includes salary and non-salary costs. Below are the major areas of maintenance for which FMO is responsible:

Security systems (alarms, CCTV, radios)	Locksmith	Warranties	Swimming pools
Fire extinguishers	Plumbing	Grounds care	Radio towers
Building automation	Environmental affairs	Fencing	Cooling towers
Roofing	HVAC	Pest control	Fire alarm monitoring
Glass	Preventative maintenance	Custodial services	Parking lot striping
Metal shop	Minor construction	Water treatment contracts	Maintenance schedule planning
Window units	Code compliance	Solid waste contracts	Call center
Electricians	Inspections	Elevator & wheel chair	General maintenance and repairs

HOUSTON INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CAPITAL RENOVATION FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025 WITH COMPARATIVE DATA FOR PRIOR YEARS AND FORECAST

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2025-2026 Forecast	2026-2027 Forecast	2026-2028 Forecast
<b>REVENUES</b>								
Property taxes	-	-	-	-	-	-	-	-
Earnings on investments	324,413	579,920	8,995,189	3,932,385	600,000	750,000	400,000	300,000
Miscellaneous local sources	31,424,519	31,224,723	36,919,409	34,083,215	-	-	-	-
<b>Total revenues</b>	<b>31,748,932</b>	<b>31,804,643</b>	<b>45,914,598</b>	<b>38,015,600</b>	<b>600,000</b>	<b>750,000</b>	<b>400,000</b>	<b>300,000</b>
<b>EXPENDITURES</b>								
Instruction	-	-	-	26,049,727	-	-	-	-
Extracurricular activities	-	-	-	10,892	-	-	-	-
General Administration	3,376,045	3,519,866	6,913,082	3,936,861	1,224,242	1,224,242	1,224,242	1,224,242
Facilities Maintenance and Operations	3,587,783	730,862	1,111,472	6,244,594	-	-	-	-
Security and monitoring services	-	-	41,901	185,985	-	-	-	-
Data processing services	2,389,112	1,033,551	537,215	744,491	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Facilities acquisition and construction	65,369,636	49,879,092	32,635,315	66,687,882	30,001,958	15,000,000	3,000,000	2,000,000
<b>Total expenditures</b>	<b>74,722,576</b>	<b>55,163,371</b>	<b>41,238,985</b>	<b>103,860,432</b>	<b>31,226,200</b>	<b>16,224,242</b>	<b>4,224,242</b>	<b>3,224,242</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(42,973,644)</b>	<b>(23,358,728)</b>	<b>4,675,613</b>	<b>(65,844,832)</b>	<b>(30,626,200)</b>	<b>(15,474,242)</b>	<b>(3,824,242)</b>	<b>(2,924,242)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	9,328,032	-	-	-	-	-	-
Transfers out	(7,967,630)	(8,119,892)	(5,768,875)	(75,861,125)	(4,762,500)	(4,619,750)	(3,684,750)	(3,772,500)
Issuance of bonds and other debt	-	-	-	-	-	-	-	-
Premium on the sale of bonds	-	-	-	-	-	-	-	-
Insurance proceeds on sale of capital assets	472,372	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(7,495,258)</b>	<b>1,208,140</b>	<b>(5,768,875)</b>	<b>(75,861,125)</b>	<b>(4,762,500)</b>	<b>(4,619,750)</b>	<b>(3,684,750)</b>	<b>(3,772,500)</b>
<b>Net change in fund balances</b>	<b>(50,468,902)</b>	<b>(22,150,588)</b>	<b>(1,093,262)</b>	<b>(141,705,957)</b>	<b>(35,388,700)</b>	<b>(20,093,992)</b>	<b>(7,508,992)</b>	<b>(6,696,742)</b>
<b>Fund balances, beginning</b>	<b>287,015,378</b>	<b>236,546,476</b>	<b>214,395,888</b>	<b>213,302,626</b>	<b>71,596,669</b>	<b>36,207,969</b>	<b>16,113,977</b>	<b>8,604,985</b>
<b>Fund balances, ending</b>	<b>236,546,476</b>	<b>214,395,888</b>	<b>213,302,626</b>	<b>71,596,669</b>	<b>36,207,969</b>	<b>16,113,977</b>	<b>8,604,985</b>	<b>1,908,243</b>

**Budget Forecast Assumptions**

- PAYG Program \$15M allocation will stay in General Fund, starting 2016-2017.
- Remaining funds from prior projects and using other remaining funds for school renovations, maintenance and repairs.
- TIRZ Revenue will stay in General Fund starting in 2024-2025

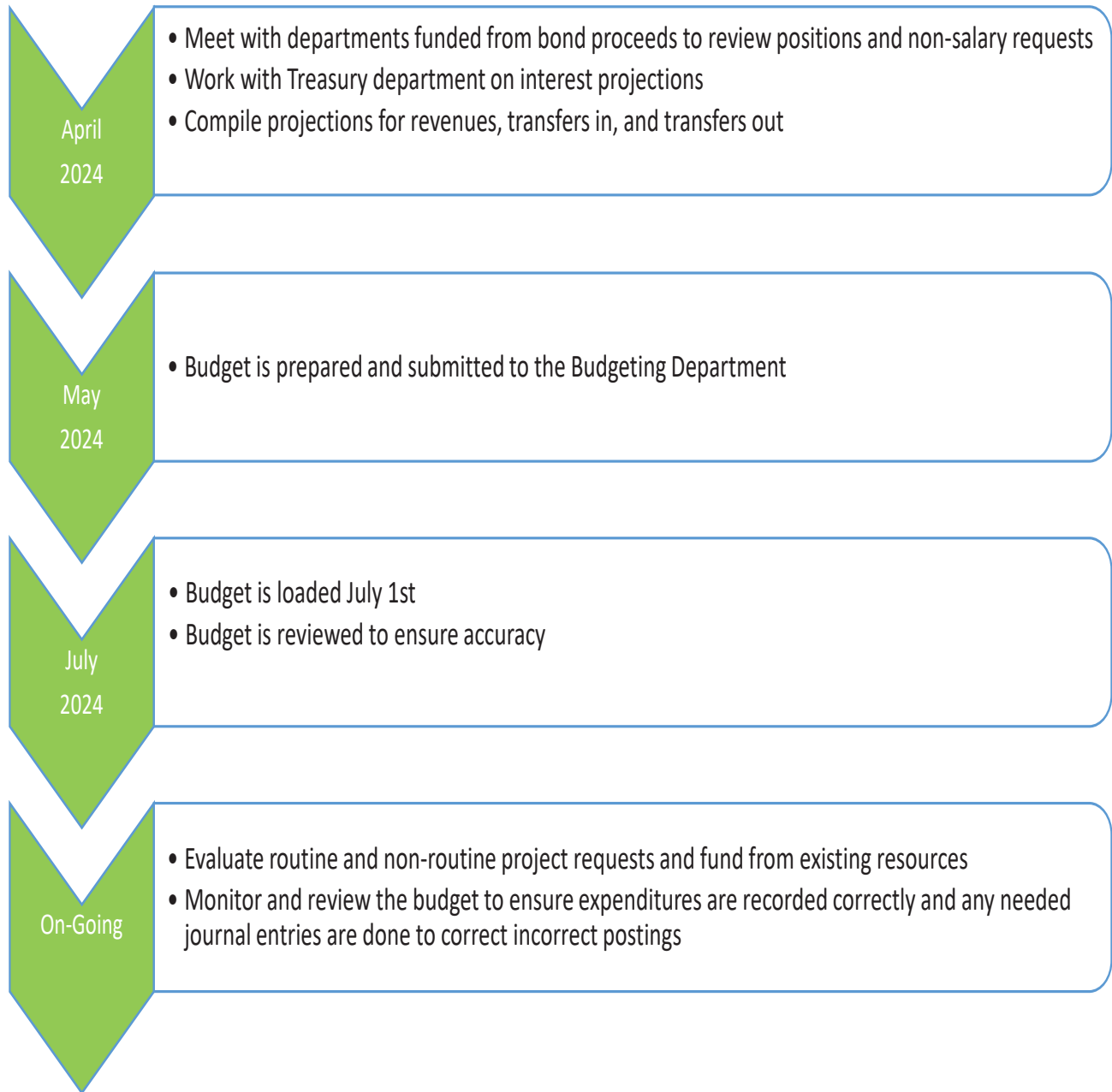
**Other Assumptions and Notes**

- Expenditures-based on trends of other programs and
- Assumptions are estimates only and are contingent upon actual results

HOUSTON INDEPENDENT SCHOOL DISTRICT  
EXPENDITURES BY FUNCTION AND MAJOR OBJECT - CAPITAL RENOVATION FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Function	Function Name	Salaries 6100	Contracted Services 6200	Supplies & Materials 6300	Other Operating Expenses 6400	Debt Service 6500	Capital Outlay 6600	Other Uses 8900	Function Totals
11	Instruction	-	-	-	-	-	-	-	-
12	Instructional resources and media services	-	-	-	-	-	-	-	-
13	Curriculum development and instructional staff develop	-	-	-	-	-	-	-	-
21	Instructional leadership	-	-	-	-	-	-	-	-
23	School leadership	-	-	-	-	-	-	-	-
31	Guidance, counseling, and evaluation services	-	-	-	-	-	-	-	-
32	Social work services	-	-	-	-	-	-	-	-
33	Health services	-	-	-	-	-	-	-	-
34	Student (pupil) transportation	-	-	-	-	-	-	-	-
35	Food services	-	-	-	-	-	-	-	-
36	Extracurricular activities	-	-	-	-	-	-	-	-
41	General administration	1,066,192	90,300	30,500	27,250	-	10,000	-	1,224,242
51	Facilities maintenance and operations	-	-	-	-	-	-	-	-
52	Security and monitoring services	-	-	-	-	-	-	-	-
53	Data processing services	-	-	-	-	-	-	-	-
61	Community services	-	-	-	-	-	-	-	-
71	Debt service	-	-	-	-	-	-	-	-
81	Facilities acquisition and construction	1,001,958	-	-	-	-	29,000,000	-	30,001,958
95	Juvenile justice alternative education programs	-	-	-	-	-	-	-	-
00	Other financing sources (uses)	-	-	-	-	-	-	4,762,500	4,762,500
<i>Major Object Totals</i>		<u>2,068,150</u>	<u>90,300</u>	<u>30,500</u>	<u>27,250</u>	<u>-</u>	<u>29,010,000</u>	<u>4,762,500</u>	<u>35,988,700</u>

## 2024-2025 Capital Budget Timeline







# Informational Section

2024 – 2025  
ADOPTED BUDGET BOOK



## Informational Section Table of Contents

### Houston Independent School District

Revenue and Expenditure Assumptions.....	101
Proposed Tax Revenue Calculation .....	103
Distribution of Property Tax Rate.....	105
Schedule of Property Tax Levies and Collections .....	106
Analysis of Tax Burden for a Typical Homeowner .....	107
Total Debt Outstanding .....	108
Principal Property Taxpayers Current Year and Nine Years Ago .....	109
Student Enrollment Projections .....	110
State Education Funding Formula .....	112
Per Pupil Expenditures .....	113
Performance: District Administration .....	117
Harris County Tax Rates.....	118
Teacher Salaries.....	118
Administrative Cost Ratios .....	120
FTE - General Funds and All Funds .....	122
Performance Results: Student Achievement.....	123
Houston Economic/Demographic Conditions .....	129
School Pages School List.....	133
Contracted School or Program.....	139
Department Pages.....	140



## Revenue and Expenditure Assumptions

### Houston Independent School District

Prior to beginning the budget process for the 2024-2025 school year, assumptions with respect to the level of fund balance, sources of revenue, and an increase in expenditures, such as salaries and school allocations, are established. These assumptions are necessary in preparing budget forecasts so that long-range planning of resource allocations and revenue expectations can occur. These assumptions are listed below.

#### Fiscal Year

The **Fiscal Year** will run from July 1, 2024 through June 30, 2025.

#### Fund Balance

The **General Fund Operating Undesignated Fund Balance** is projected to decrease for the current fiscal year 2024-2025.

#### Revenue

The **Taxable Value** of property in the district increased in 2024-2025 by 1.06 percent.

The **District's Optional Property Tax Exemptions** totaling over \$100 million in savings to homeowners will continue to be approved by the School Board.

The **Adopted Budget Tax Rate** \$0.8683 is the same as last year's rate.

The **Collection** ratios will be at approximately 97.5 percent, based on favorable economic conditions. The tax rate will be integrated into the budget development process.

**Additional Sources of Funding**, includes Medicaid reimbursement.

**State Funding** for fiscal year 2024-2025 will be approximately \$65.63 million for the district's per capita allocation, and the district will receive an estimated \$55.56 million through the Foundation School Program.

#### Expenditures

**Student Enrollment projections** are provided from PASA (Population and Survey Analysts) and ADA (Average Daily Attendance) is projected by the Office of Budgeting and Financial Planning based on historical trends and the impact of state open-enrollment charter schools, home schools, etc.

Collections from the **Tax Increment Funds** will be designated only for capital replacement purposes. Funds are received back according to the contractual arrangements and are placed in the district's Capital Renovation Fund where the expenditures will be recorded.

## Long-Range Planning

**Three-Year Projections** will be maintained to analyze the effects of fiscal year 2024-2025 revenue and expenditure decisions, which will be discussed later in this section.

## Ongoing Financial Management

The budget process will be structured to identify programs and activities that can be reduced or eliminated with little or no impact on business operations or teaching and learning.

### GENERAL FUND COMPARISON OF REVENUES

	2023-2024 ADOPTED BUDGET	2024-2025 ADOPTED BUDGET	DIFFERENCE	PERCENT CHANGE
<b>LOCAL</b>				
Current Year Taxes-Local	\$ 1,878,837,246	\$ 1,537,963,135	\$ (340,874,111)	-18.14%
Prior Year Taxes	\$ (8,291,483)	\$ (17,776,345)	\$ (9,484,862)	0.00%
Penalty & Interest	17,500,000	16,000,000	(1,500,000)	-8.57%
In Lieu of Taxes	717,694	642,764	(74,930)	-10.44%
Insurance Recov Proceeds	1,000,000	2,000,000	1,000,000	100.00%
Tuition Fees	-	-	-	0.00%
Investment Earnings	39,624,859	60,624,859	21,000,000	53.00%
Rentals	240,000	450,000	210,000	87.50%
Miscellaneous	3,500,000	3,777,572	277,572	7.93%
Revenue Other Governments	2,500,000	39,500,000	37,000,000	1480.00%
<b>TOTAL LOCAL REVENUE</b>	<b>1,935,628,316</b>	<b>1,643,181,985</b>	<b>(292,446,331)</b>	<b>-15.11%</b>
<b>STATE</b>				
Per Capita	67,281,397	65,628,824	(1,652,573)	-2.46%
Foundation Fund	42,266,988	55,556,632	13,289,644	31.44%
Miscellaneous	60,000	60,000	-	0.00%
On-Behalf Payments	87,000,000	103,000,000	16,000,000	18.39%
State Revenue Not TEA IDC	50,000	50,000	-	0.00%
<b>TOTAL STATE REVENUE</b>	<b>196,658,385</b>	<b>224,295,456</b>	<b>27,637,071</b>	<b>14.05%</b>
<b>FEDERAL</b>				
Indirect Costs	55,597,304	14,500,000	(41,097,304)	-73.92%
ROTC Reimbursement	1,630,000	1,630,000	-	0.00%
Federal Revenue Other Agencies	5,010,838	4,670,370	(340,468)	-6.79%
Direct Federal Revenue	300,000	300,000	-	0.00%
<b>TOTAL FEDERAL REVENUE</b>	<b>62,538,142</b>	<b>21,100,370</b>	<b>(41,437,772)</b>	<b>-66.26%</b>
<b>OTHER FINANCING SOURCES</b>				0.00%
Sale of Bonds	-	-	-	0.00%
Sale of Property	-	80,000,000	80,000,000	0.00%
Capital Lease Proceeds	-	-	-	0.00%
Transfers-In	30,000,000	17,000,000	(13,000,000)	-43.33%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>30,000,000</b>	<b>97,000,000</b>	<b>67,000,000</b>	<b>223.33%</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 2,224,824,843</b>	<b>\$ 1,985,577,811</b>	<b>\$ (239,247,032)</b>	<b>-10.75%</b>
<b>PROJECTED RECAPTURE PAYMENT</b>	<b>\$ 326,539,245</b>	<b>\$ -</b>	<b>\$ (326,539,245)</b>	<b>-100.00%</b>
<b>NET AVAILABLE RESOURCES</b>	<b>\$ 1,898,285,598</b>	<b>\$ 1,985,577,811</b>	<b>\$ 87,292,213</b>	<b>4.60%</b>

2024-2025 Proposed Tax Revenue Calculation/ Assessed Values

Tax Year	2020-2021 Adopted Budget 2020		2021-2022 Adopted Budget 2021		2022-2023 Adopted Budget 2022		2023-2024 Adopted Budget 2023		2024-2025 Adopted Budget 2024		2025-2026 Forecasts 2025*		2026-2027 Forecasts 2026*		2027-2028 Forecasts 2027*	
Tax Roll Value	195,685,763,513		204,421,393,533		217,526,948,148		242,265,398,715		233,325,376,570		236,236,672,945		238,599,039,674		240,985,030,071	
Less Estimated Frozen	(5,481,670,731)		(5,088,476,220)		(5,112,919,644)		(4,068,543,352)		(8,496,686,824)		(9,045,194,880)		(9,135,646,829)		(9,227,003,297)	
Adjusted Tax Roll Value	190,204,092,782		199,332,917,313		212,414,028,504		238,196,855,363		224,828,689,746		227,191,478,065		229,463,392,845		231,758,026,774	
Total Tax Rate	1.1177		1.1284		1.0619		0.9757		0.8683		0.9083		0.9083		0.9083	
Gross Levy	2,125,911,145		2,249,272,639		2,255,624,569		2,324,086,718		1,952,187,513		2,063,580,195		2,084,215,997		2,105,058,157	
Expected Collections Ratio	97.00%		97.97%		97.73%		97.50%		97.50%		96.22%		96.22%		96.22%	
Total Collection	2,062,133,811		2,203,612,404		2,204,421,891		2,265,984,550		1,903,382,825		1,985,576,864		2,005,432,633		2,025,486,959	
Breakdown of Expected Collections		Rate		Rate		Rate		Rate		Rate		Rate		Rate		Rate
General Fund	1,754,575,695	0.9510	1,878,069,877	0.9617	1,858,365,643	0.8952	1,629,409,409	0.7016	1,537,963,135	0.7016	1,621,164,596	0.7416	1,637,376,242	0.7416	1,653,750,004	0.7416
Debt Service	307,558,116	0.1667	325,542,527	0.1667	346,056,248	0.1667	387,147,304	0.1667	365,419,690	0.1667	364,412,268	0.1667	368,056,391	0.1667	371,736,955	0.1667
Total All Funds	2,062,133,811	1.1177	2,203,612,404	1.1284	2,204,421,891	1.0619	2,016,556,713	0.8683	1,903,382,825	0.8683	1,985,576,864	0.9083	2,005,432,633	0.9083	2,025,486,959	0.9083

Note: Tax Roll Value is HCAD Certified Estimated Roll as of April 2024 for Tax Year 2024. Does not include Delinquent or Penalties and Interest.

## Tax Revenue

The primary source of local funding for the school district remains ad valorem taxes levied against the local tax base. The appraisal process is conducted by the Harris County Appraisal District (HCAD). The district received the preliminary and certified taxable value information from the Harris County Appraisal District (HCAD) in May and in August respectively.

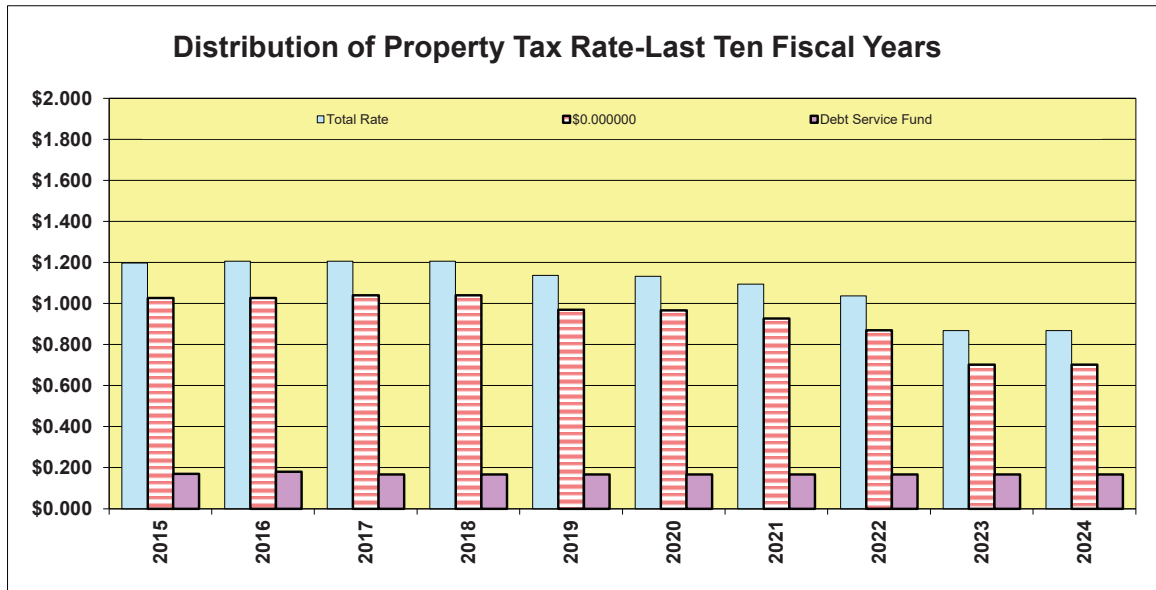
Property taxes are calculated on net taxable value after allowable exemptions and freeze tax ceilings are subtracted from assessed values. Taxes are calculated on each \$100 of net taxable value. Tax levy of the freeze portion is calculated by HCAD and provided to the district. This amount is added to current net taxable levy to arrive at the total levy. Revenues for current property taxes are based on a 97.97 percent collection rate. On January 1st of each year the property values are rendered for appraisal. The appraisal process is conducted by HCAD. HCAD is scheduled to submit preliminary values to the school district by May 1st. The district receives certified values on or before August 16th.

The 2023-2024 Proposed Tax Revenue Calculations table represents the historical net taxable value, the current fiscal year, and future forecasts. Over the last five years, the district's taxable value growth has averaged 5.05 percent. The largest growth was in 2023 when the certified taxable value increased 11.37 percent and the smallest was in 2021 when the taxable property value increased by only 4.46 percent. The net taxable property value for HISD in fiscal year 2022 will increase by \$24.73 billion or 6.41 percent over fiscal year 2023. Future year forecasts through fiscal year 2027 indicate property tax values will continue to increase with an annual growth rate of approximately 1 percent.



**DISTRIBUTION OF PROPERTY TAX RATE**  
**LAST TEN FISCAL YEARS**  
**(PER \$100 OF ASSESSED VALUATION)**  
(Unaudited)

Fiscal Years	Total Rate	General Fund	Debt Service Fund
2015-2016	\$1.196700	\$1.026700	\$0.170000
2016-2017	\$1.206700	\$1.026700	\$0.180000
2017-2018	\$1.206700	\$1.040000	\$0.166700
2018-2019	\$1.206700	\$1.040000	\$0.166700
2019-2020	\$1.136700	\$0.970000	\$0.166700
2020-2021	\$1.133100	\$0.966400	\$0.166700
2021-2022	\$1.094400	\$0.927700	\$0.166700
2022-2023	\$1.037200	\$0.870500	\$0.166700
2023-2024	\$0.868300	\$0.701600	\$0.166700
2024-2025	\$0.868300	\$0.701600	\$0.166700



Source: Adopted Tax Rates approved by the HISD Board of Education.

Note: For fiscal year 2014, the recommended tax rate was \$1.1867, and for fiscal year 2015 the district adopted an additional penny, making the final tax rate \$1.1967

**HOUSTON INDEPENDENT SCHOOL DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	1,626,867,734	1,593,140,114	97.93%	(2,502,310)	1,590,637,804	97.77%
2016	1,776,902,751	1,738,512,893	97.84%	13,125,726	1,751,638,619	98.58%
2017	1,938,101,993	1,904,734,976	98.28%	(18,310,014)	1,886,424,962	97.33%
2018	2,002,012,192	1,963,918,398	98.10%	(9,119,179)	1,954,799,218	97.64%
2019	2,039,948,464	1,999,695,187	98.03%	(2,093,766)	1,997,601,422	97.92%
2020	2,048,599,091	1,993,877,549	97.33%	3,637,816	1,997,515,365	97.51%
2021	2,173,577,655	2,116,422,090	97.37%	(22,010,404)	2,094,411,686	96.36%
2022	2,140,410,545	2,094,213,784	97.84%	(11,198,383)	2,083,015,401	97.32%
2023	2,224,027,089	2,160,912,769	97.16%	(21,934,340)	2,160,912,769	97.16%
2024	1,931,098,418	1,865,958,810	96.63%	-	1,865,958,810	96.63%

**SOURCE:** Harris County Tax Assessor

## Analysis of Tax Burden for a Typical Homeowner

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Avg. Market Value<sup>1</sup></b>	278,637	285,784	286,155	287,080	304,002	315,033	329,085	368,270	405,501	410,473
<b>Less: State Exemption<sup>2</sup></b>	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(40,000)	(40,000)	(40,000)
<b>Less: HISD Exemption<sup>3</sup></b>	(55,727)	(57,157)	(57,231)	(57,416)	(60,800)	(63,007)	(65,817)	(73,654)	(81,100)	(82,095)
<b>Taxable Value<sup>4</sup></b>	197,910	203,627	203,924	204,664	218,202	227,026	238,268	254,616	284,401	288,378
<b>Property Tax Rate</b>	1.1967	1.2067	1.2067	1.2067	1.1367	1.1331	1.0944	1.0372	0.8683	0.8683
<b>Property Tax Due</b>	<b>2,368.38</b>	<b>2,457.17</b>	<b>2,460.75</b>	<b>2,469.68</b>	<b>2,480.30</b>	<b>2,572.44</b>	<b>2,607.60</b>	<b>2,640.88</b>	<b>2,469.45</b>	<b>2,503.99</b>
<b>Increase (Decrease)</b>	278.48	88.79	3.58	8.93	10.62	92.14	35.17	33.27	(171.43)	34.54

Note:

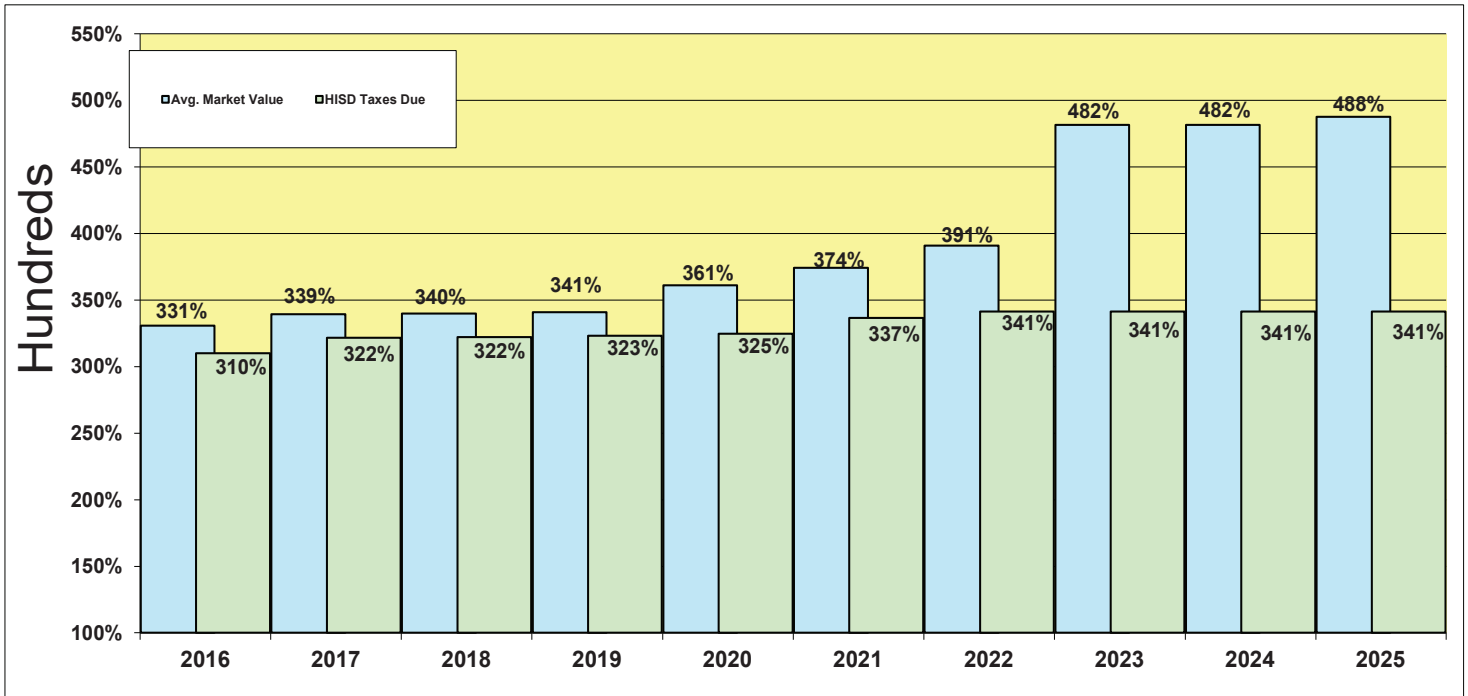
1) Source: Preliminary Estimated Tax Rolls HCAD

2) Texas Homestead Exemption from 2014-2022 was \$25,000 and \$40,000 in 2023

3) HISD Optional Exemption granted to homeowners (20% of Assessed Value)

4) Does not include other exemptions such as over 65, disabled, surviving spouse over 55, etc.

### HISD Taxes Due vs. Average Market Value As A Percent of 1999 (Base Year 1999 = 100)



The bar chart above reflects the average market value and the average tax amount due by an HISD homeowner as a percent of 1999 values. The 2025 average market value of a home in HISD is 488 percent of the 1999 value, while the amount of taxes due from the average homeowner is 341 percent of the 1999 value.

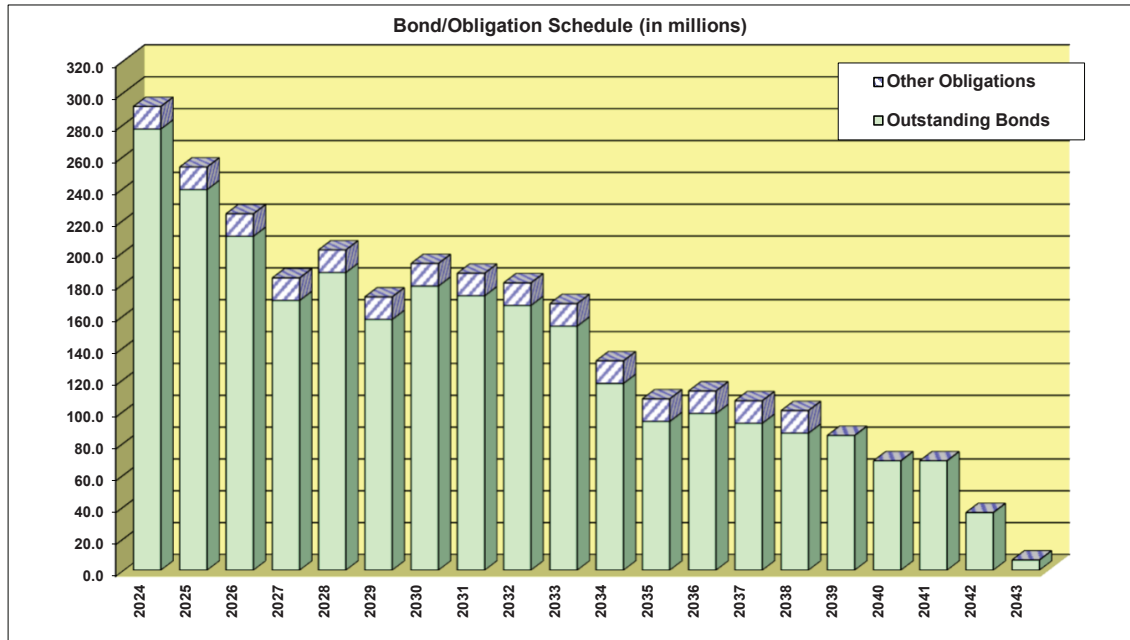
## TOTAL DEBT OUTSTANDING

Fiscal Year 2023-2024

Debt Schedule as of June 30, 2023

Fiscal Year Ending	OUTSTANDING BONDS			OUTSTANDING OBLIGATIONS*			Total Debt Service Requirements
	Principal	Interest	Total	Principal	Interest	Total	
2024	187,440,000	89,531,684	276,971,684	6,920,000	7,214,150	14,134,150	291,105,834
2025	157,685,000	81,288,143	238,973,143	7,275,000	6,859,275	14,134,275	253,107,418
2026	134,825,000	74,789,068	209,614,068	7,645,000	6,486,275	14,131,275	223,745,343
2027	101,470,000	67,882,031	169,352,031	8,040,000	6,094,150	14,134,150	183,486,181
2028	124,110,000	62,825,243	186,935,243	8,450,000	5,681,900	14,131,900	201,067,143
2029	100,770,000	56,643,793	157,413,793	8,885,000	5,248,525	14,133,525	171,547,318
2030	126,740,000	51,666,427	178,406,427	9,340,000	4,792,900	14,132,900	192,539,327
2031	126,900,000	45,392,424	172,292,424	9,820,000	4,313,900	14,133,900	186,426,324
2032	127,145,000	39,085,784	166,230,784	10,325,000	3,810,275	14,135,275	180,366,059
2033	120,105,000	33,137,614	153,242,614	10,855,000	3,280,775	14,135,775	167,378,389
2034	89,715,000	27,566,614	117,281,614	11,410,000	2,724,150	14,134,150	131,415,764
2035	70,305,000	23,100,550	93,405,550	11,935,000	2,200,200	14,135,200	107,540,750
2036	78,450,000	19,921,875	98,371,875	12,485,000	1,649,375	14,134,375	112,506,250
2037	75,635,000	16,597,375	92,232,375	13,125,000	1,009,125	14,134,125	106,366,500
2038	72,640,000	13,407,550	86,047,550	13,620,000	510,750	14,130,750	100,178,300
2039	74,210,000	10,360,575	84,570,575	0	0	0	84,570,575
2040	61,480,000	7,181,950	68,661,950	0	0	0	68,661,950
2041	64,090,000	4,575,200	68,665,200	0	0	0	68,665,200
2042	34,290,000	1,853,350	36,143,350	0	0	0	36,143,350
2043	6,110,000	305,500	6,415,500	0	0	0	6,415,500
Totals	1,934,115,000	727,112,749	2,661,227,749	150,130,000	61,875,725	212,005,725	2,873,233,474

\*Note: Includes Contractual Obligations and Maintenance Notes. Does not include debt issued by the Public Facility Corporation (PFC)



**HOUSTON INDEPENDENT SCHOOL DISTRICT  
PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO  
(UNAUDITED)**

Taxpayer	Fiscal Year Ending 2024			Percentage of Total Assessed Value	Fiscal Year Ending 2014		
	Assessed Value	Rank			Assessed Value	Rank	Percentage of Total Assessed Value
Centerpoint Energy Inc.	1,929,895,729	1	0.8846 %	\$	1,239,096,295	1	0.9904 %
Chevron Chemical Company	848,766,178	2	0.3890		965,068,216	2	0.7714
Finger FSC	747,767,885	3	0.3427		-	-	
BSREP (Brookfield)	708,762,733	4	0.3249		-	-	
GWP (Greenway Plaza)	700,476,928	5	0.3211		-	-	
One, Two, and Three Allen Center	698,342,101	6	0.3201		-	-	
Pky Citywest, POC, San Felipe	692,204,372	7	0.3173		-	-	
HG Galleria	677,247,963	8	0.3104		497,172,837	5	0.3974
Four Five Oaks Place	621,258,853	9	0.2848		401,202,733	10	0.3207
Valero Energy	576,671,516	10	0.2643		425,642,062	9	0.3402
Crescent Real Estate Equities	-	-	-		831,337,622	3	0.6645
TPG Properties LP	-	-	-		564,178,718	4	0.4509
Texas Tower Ltd.	-	-	-		467,858,381	6	0.3740
Busycon Properties LLC	-	-	-		453,269,103	7	0.3623
1000 Louisiana LP	-	-	-		426,551,193	8	0.3409
Total	\$ 8,201,394,258		3.7592 %	\$	6,271,377,160		5.0127 %

Source: Harris County Appraisal District.

**Selected Texas School Districts Over 50,000 Enrollment:  
Property Values, Wealth Per Pupil**

District	FY23 Enrollment	FY23 Total Standardized Property Value (after exemptions)	FY23 Total Standardized Property Value Per Pupil (after
Houston	189,290	232,698,502,108	1,229,323
Dallas	141,042	174,754,675,629	1,239,026
Fort Worth	72,637	51,957,164,745	715,299
Austin	73,198	188,686,329,497	2,577,753
Northside	102,169	73,770,841,020	722,047
El Paso	49,949	17,534,836,286	351,055
Arlington	56,101	37,004,870,029	659,612
Fort Bend	79,482	53,598,891,807	674,353
San Antonio	45,212	26,373,659,730	583,333
Aldine	59,960	27,914,691,800	465,555
Garland	52,677	27,037,019,058	513,260
North East	58,745	49,020,103,948	834,456
Plano	48,752	67,521,084,098	1,384,991

Source: 2023 Texas Comptroller of Public Accounts



## Student Enrollment Projections

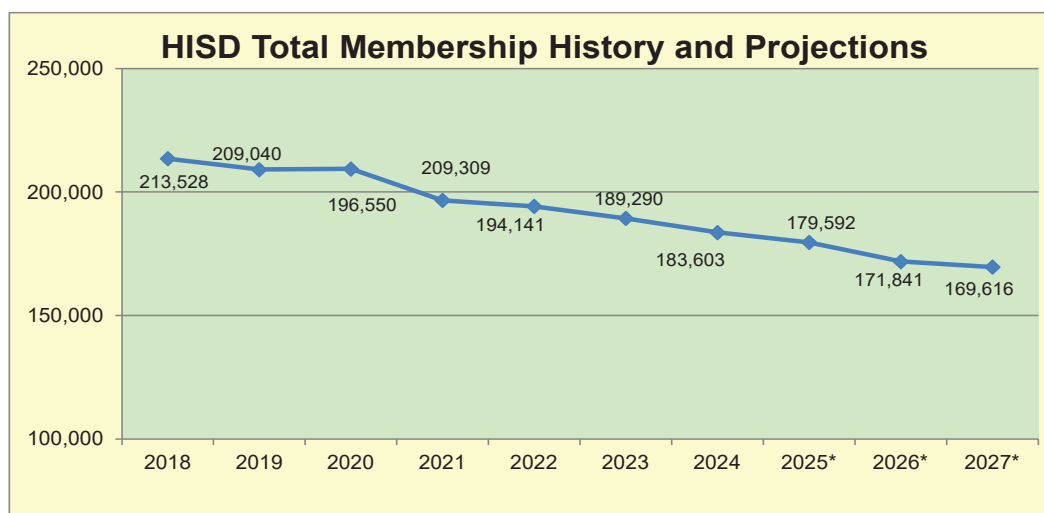
### Houston Independent School District

Student enrollment projections include both the number and the type of students that are anticipated to enroll for the coming school year. HISD must know how many students will be enrolled before any meaningful planning can begin. Enrollment projections drive many of the revenue and expenditure components of annual operating, multiyear program, and construction budgets. At the most basic level, enrollment projections determine the number of buildings, classrooms, and faculty that the district needs. Enrollment projections also determine the functions of the district's educational programs. The types of individuals that comprise the student population are important in planning educational programs. The projection of student enrollment is important for both the next fiscal year and subsequent fiscal years because time frames for educational programs, as well as capital building and consolidation programs, are frequently multi-year.

### Factors Influencing HISD Enrollment Projections

Recent internal policy changes, local and national economic trends, immigration/emigration patterns, and increased competition from charter schools, private schools, and home schooling have raised the enrollment projection process to a new level of complexity. The cohort survival methods (historical and linear) of projecting student enrollment have been the most successful methods to date. These methods currently predict large changes in enrollment, but the district has seen smaller actual changes and therefore, has a linear trend approach. We are now making educated adjustments to the enrollment predictions generated by using a 4-year linear method. One factor considered in these adjustments is the number of charter schools operating within and near HISD boundaries. The recent expansion of private school facilities in the area and an estimate of the impact of increased home schooling are other factors used to adjust the enrollment projections.

To over project the number of students means that unnecessary teachers will be hired and maintained on the payroll due to contractual obligations. An under projection means that a campus will not have enough teachers for its students, and the principal and staff will struggle to find qualified staff long after most teachers have already solidified their job plans. Sometimes, enrollment projections involve determining which is the lesser of these two "evils". The district has nearly 179,592 students in 2025. Therefore, in spite of the increasing factors that influence the district's student population, the district is confident that reasonably accurate enrollment projections can be maintained.



Source: TEA, Texas Academic Performance Report (TAPR), 2018-2023; 2024 membership as of 2023-2024 Fall PEIMS Resubmission; 2025-2027 projections by the HISD Office of Budgeting and Financial Planning





## State Education Funding Formula

### Houston Independent School District

#### State and Local Sources

School districts in Texas generate public school formula revenue in several ways. The Foundation School Program (FSP) is the mechanism through which most revenue used to fund public education in Texas flows from the state to local districts. The statutory goals of the FSP are to guarantee that each school district in the state has adequate resources to provide a basic instructional program. School district entitlements are determined through a series of formulas based on the types of students in the district, the size of the district, and the district's taxable property value and tax rate. The FSP consists of two components: a maintenance and operations (M&O) funding component and a facilities component. Within the FSP, Tier I determines the bulk of a district's entitlement, while Tier II allows school districts to generate supplemental funding for enrichment at the discretion of the district.

A district's Tier I entitlement is calculated using a basic allotment amount multiplied by the number of students in average daily attendance (ADA) and additional weighted allotments called weighted average daily attendance (WADA). Districts receive this entitlement through state aid and local property tax revenues. In 2024-2025, the basic allotment amount generated by each student will be \$6,160.

For 2021-22, the local share of Tier 1 was budgeted at a tax rate of \$0.6516 multiplied by the current year Comptroller value divided by 100. The district also budgeted for five Tier II "Golden Pennies" with a total Maintenance and Operations tax rate \$0.7016.

#### Tax Compression

At the time of budget adoption, it was projected that the tax year 2024 adopted M&O rate would be compressed to \$0.6516 and prescribed as the district's Tier 1 M&O tax rate.

Property values in Texas school districts play a crucial role in determining the local and state shares of Tier I funding. A school district's share, the local fund assignment (LFA), is determined by applying the district's compressed M&O tax rate (\$0.6516) to the district's assigned taxable property value, determined by the State Comptroller Office, and dividing by 100. The district's share is then subtracted from the total cost to determine the state's share. As property values increase, school districts pay a larger portion of the total cost, and the state portion of the cost decreases. In recent years, significant increases in HISD property tax rolls have outpaced student enrollment growth, reducing the state's share of Tier I funding.

The HISD Board of Managers adopted a tax rate of \$0.8683 per \$100 of taxable value for tax year 2024 on September 12, 2024. This rate includes a maintenance and operations (M&O) component of \$0.70168705, and a debt service (I&S) component of \$0.1667 cents. The facilities funding component of the FSP provides school districts with assistance for debt service related to school facilities by equalizing interest and the interest and sinking fund (I&S) tax effort. The district's I&S tax rate provides funds for payments on the debt that finances a district's facilities. The state uses this tax rate to calculate Instructional Facilities Allotments and Existing Debt Allotments. However, based on local property values, HISD does not currently qualify to receive either allotment.

School districts also receive an allotment from the Available School Fund (ASF), which is made up of money set aside by the state from current or annual revenues for the support of the public school system. Revenue for the ASF is generated by earnings from the Permanent School Fund, an endowed fund established by the Legislature for the benefit of public schools, and motor fuel tax revenue. Funds from the ASF are distributed on a per-student basis, \$400 in 2024-2025. In 2024-2025, HISD will generate an estimated \$65.6 million from the ASF.

Finally, school districts receive revenue through other programs, including supplemental Tax Increment Financing (TIF) payments and a staff allotment. TIF is a tool for financing public improvements by freezing assessed property values for a specified period within a Tax Increment Reinvestment Zones (TIRZ). Municipalities then initiate economic development projects within the TIRZ and use any annual incremental tax revenues above the frozen base to finance the developments. Until 1999, school districts could opt to contribute tax increment revenue to a TIF, reducing the taxable property reported to the state. In return, the state would hold the district harmless for resulting foregone revenue. However, in 1999 the Legislature eliminated the school districts' ability to achieve a reduction in taxable property value resulting from a TIRZ established after September 1, 1999, eliminating the hold harmless provision for new TIRZ. The district expects a supplemental TIF payment of approximately \$18.2 million.

The total estimated state aid from other programs is \$25.7 million.

Overall, HISD is projecting a total of \$1.64 billion in public school formula revenue in fiscal year 2025. Of this revenue, an estimated \$121.3 million is from state aid, and \$1.52 billion is from local property tax revenue.

See the chart below for more detail.

Public School Formula Revenue

	2023-2024	2024-2025	Variance
	Adopted Budget	Adopted Budget	
Foundation School Program Block Grants	\$1,438,526,214	\$1,437,507,820	(\$1,018,394)
Transportation Allotment	\$9,470,576	\$9,169,699	(\$300,877)
School Safety Allotment	\$1,590,898	\$5,657,348	\$4,066,450
Dropout Recovery School & Residential Placement Facility Allotment	\$96,086	\$157,887	\$61,801
College Prep & Certification Examination Assessment Reimbursement	\$958,921	\$1,027,081	\$68,160
NIFA	\$0	\$0	\$0
Total Tier I Cost	\$1,450,642,695	\$1,453,519,835	\$2,877,140
Local Fund Assignment	(\$1,892,944,372)	(\$1,542,262,619)	\$350,681,753
State Share (FSP)	(\$442,301,677)	(\$88,742,784)	\$353,558,893
Tier II	\$20,678,954	\$30,009,751	\$9,330,797
Other Programs	\$21,588,034	\$25,670,452	\$4,082,418
Available School Fund	\$67,281,397	\$65,628,824	(\$1,652,573)
<b>Total FSP State Aid</b>	<b>\$109,548,385</b>	<b>\$121,309,027</b>	<b>\$11,760,642</b>
M&O Tax Collections <sup>(1)</sup>	\$1,825,716,677	\$1,490,317,920	(\$335,398,757)
M&O TIRZ Tax Collections	44,829,086	29,868,870	(14,960,216)
<b>Local Property Taxes</b>	<b>\$1,870,545,763</b>	<b>\$1,520,186,790</b>	<b>(\$350,358,973)</b>
<b>Total Formula Funding</b>	<b>\$1,980,094,148</b>	<b>\$1,641,495,817</b>	<b>(\$338,598,331)</b>
<b>Recapture</b>	<b>(\$326,539,245)</b>	<b>\$0</b>	<b>\$326,539,245</b>
<b>Net Available Formula Funding</b>	<b>\$1,653,554,903</b>	<b>\$1,641,495,817</b>	<b>(\$12,059,086)</b>

Note 1: M&O Tax Collections include taxes collected and then paid back to the state through the recapture payment.

## Per Pupil Expenditures

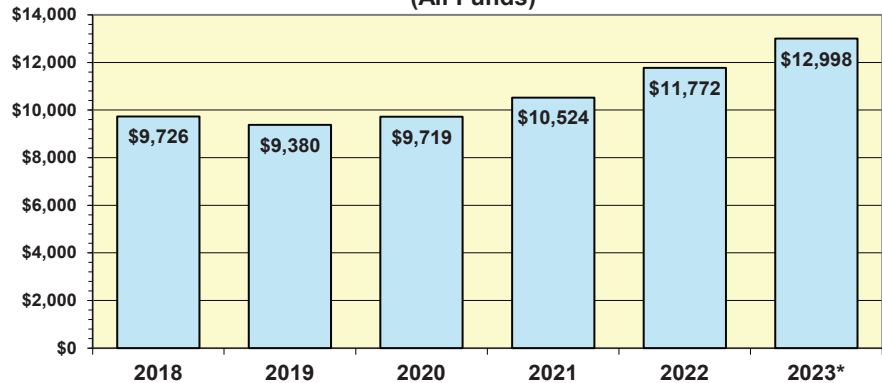
HISD per-pupil expenditures are calculated according to the convention established by the Texas Education Agency. The TEA per pupil calculation uses the sum of all **operating** expenditures (which do not include debt service, capital outlay, or community services) divided by the total number of students (October enrollment snapshot used by PEIMS).

Cost-per-pupil measures offer a more intuitive view of the cost of educating students and

provide a basis for comparison of the costs of education with prior years, other local districts, other Texas districts, and state averages. Also, the larger increases in per pupil expenditures generally coincide with the biennial appropriations by the state legislature. As seen in the tables, HISD has maintained competitive cost-per-pupil averages in spite of having a student populations in need of comparatively greater services and support.

It is important to note that the school funding formula in Texas equalizes funding to compensate school districts for differences in student population (numbers of students served in special programs, such as Special Education and Bilingual/ESL Education) as well as the cost of education in a particular area of the state, so that differences in spending per pupil reflect the needs of the student body rather than the ability of a district to generate local revenue.

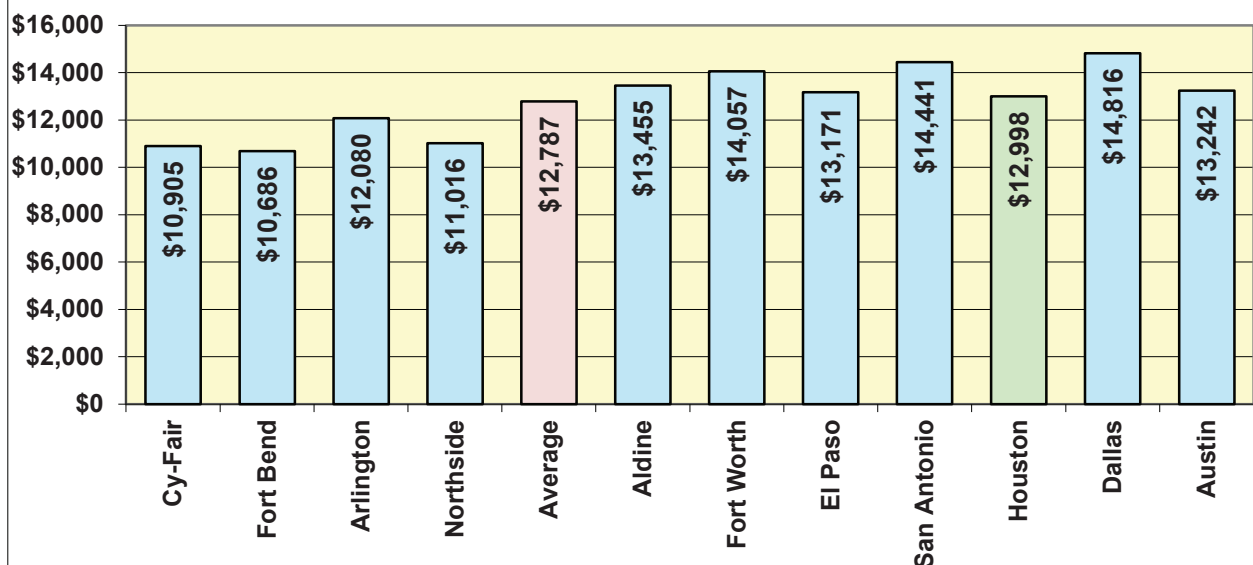
**HISD Per Pupil Operating Expenditures  
(All Funds)**



Source: PEIMS District Financial Reports, 2018-2022 TEA Actual Financial Data Report

\*Notes: Fiscal Year 2023, was available through 2022-2023 Budgeted Financial Data from TEA

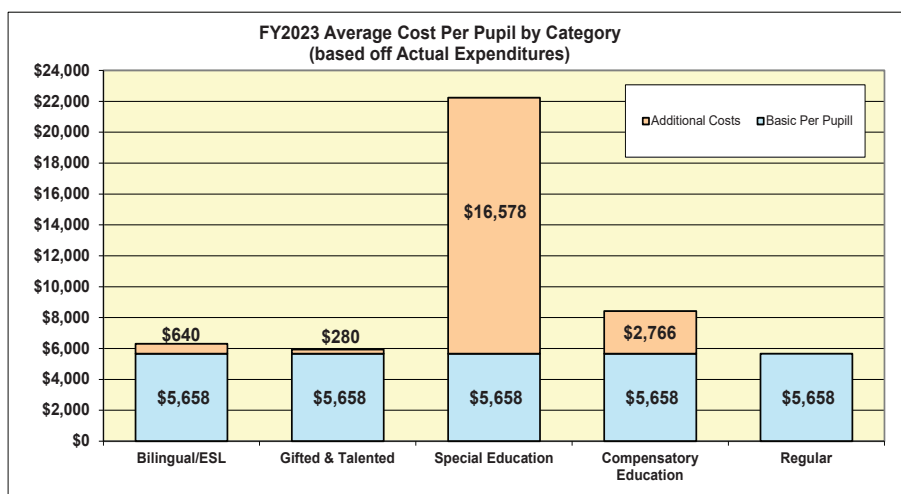
**Large Texas Districts Actual Operating Expenditures Per Pupil  
(Fiscal Year 2023 All Funds)**



Source: TEA 2022-2023 Actual Financial Data Report, Average does not include HISD

## Expenditures for Different Types of Pupils

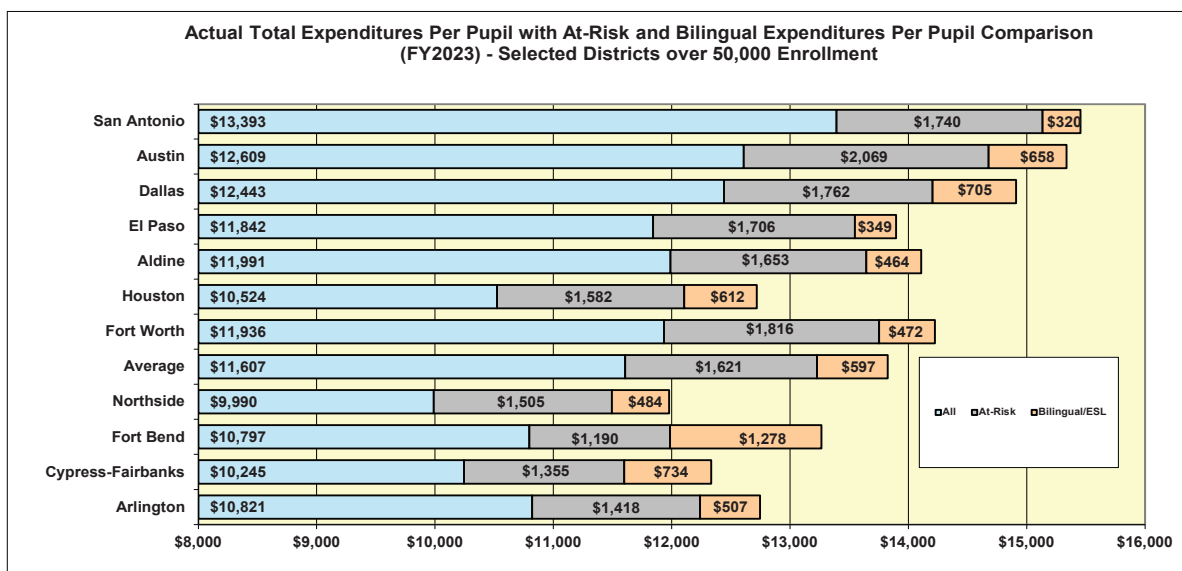
The cost of educating different categories of pupils varies. For example, Special Education, Bilingual and English-as-a-Second-Language (ESL), Career and Technology, and Gifted and Talented programs all require additional funding to serve the students participating in them. The chart illustrates the average costs associated with some of these programs. These figures are based on data from the 2022-2023 school year and represent an estimate of the actual costs which should be added to the regular education per student cost of \$5,658 to derive total costs for each student category. It is important to note that these are average expenditures; differences among students within the same category can lead to wide variation in expenditures. As in the case of Special Education, some children spend very little time outside the regular classroom while others require intensive medical and instructional attention from Special Education teachers and staff.



Source: TEA 2022-2023 Texas Academic Performance Report (TAPR), TEA, 2022-2023 Actual Financial Data Report

## A Comparison of Per Pupil Expenditures

HISD's per pupil expenditures were below the state average for selected large school districts (over 50,000 students). A significant portion of total expenditures were devoted to at-risk and bilingual programs because of the large numbers of students requiring these services. Austin, Fort Worth, and Dallas show the three largest amounts of funds expended for educating at-risk students; Fort Bend, Cypress-Fairbanks, and Dallas show the largest amounts of funds expended for educating bilingual students.

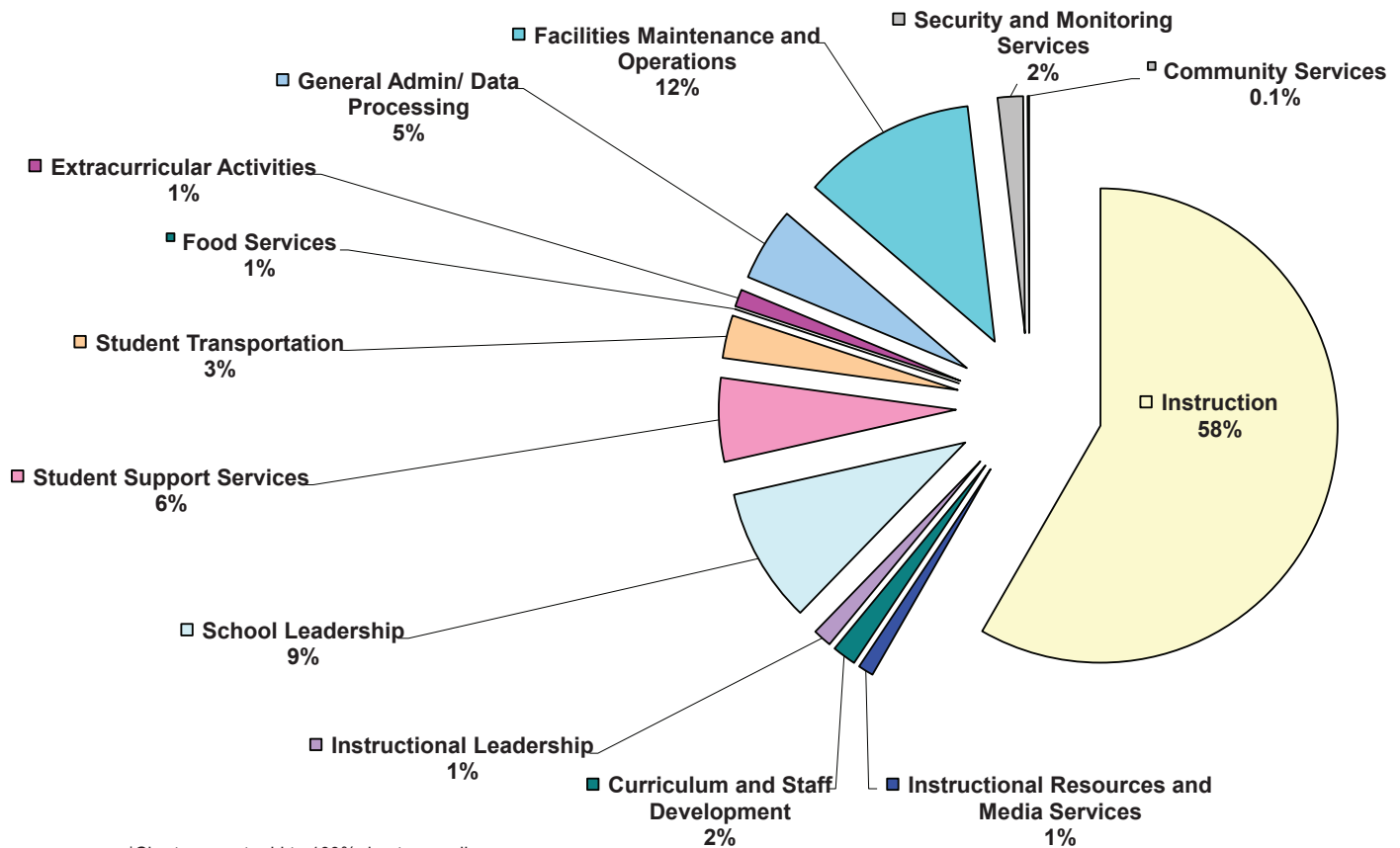


Source: TEA 2022-2023 Texas Academic Performance Report (TAPR), TEA, 2022-2023 Actual Financial Data Report

Note: Average does not include HISD

# How was the \$9,254 for each pupil spent?

Another way to analyze expenditures is to show how the operating budget affects a typical student. For the 2022-2023 school year, the General Fund operating budget of \$1,751,719,367 (as defined by the Texas Education Agency) funded 189,290 students at an average cost of \$9,254 per pupil. The chart below shows how the different functions contribute to the overall cost of educating each student.



\*Chart may not add to 100% due to rounding

## Explanation of Categories:

**Instruction:** Costs for activities that deal directly with instruction in any setting, including direct classroom instruction, other instruction, and activities that enhance or direct the delivery of instruction to students.

**Student Transportation:** Costs incurred in transporting students to and from school daily, including vehicles, fuel, equipment, and maintenance and repairs

**Facilities Maintenance and Operations:** Salaries and expenses for the maintenance and operation of schools and district facilities.

**Instructional Resources and Media Services:** Establishing and maintaining libraries and other facilities dealing with educational resources and media.

**School Leadership:** Costs for managing a school campus, including the activities performed by the principal, assistant principals, and other support personnel, including staff who maintain student records.

**Community Services:** Activities directed toward the whole community or some segment of the community, including family and community engagement activities.

**Counseling/Social Work/Health:** Includes expenses and salaries for counselors, mental health screening, diagnosticians, student appraisal services, standardized tests, tru-

ant/attendance officers, social workers, school physicians and nurses, health screening, inoculations, etc.

**Security & Monitoring Services:** Salaries and expenses for campus police, crossing guards, and security devices that are utilized to keep students and staff members safe

**Communications/Data Processing/Gen. Administration:** Includes expenses and salaries related to general administration (human resources, finance, legal, etc.), technology hardware and software, parental involvement programs, community services, etc.

**Instructional Leadership:** Costs for managing, directing, supervising, and leading staff members who provide instruction or instruction-related services.

**Food Services:** Costs for supervising or maintaining a food service operation, including breakfast, lunch, and other meal services

**Extracurricular Activities:** Salaries, stipends, and other expenses for school-sponsored activities outside of the school day including athletics and University Interscholastic League (UIL) competitions, such as one-act plays, speech, or debate. etc.

Source: TEA, 2022-2023 Actual Financial Data Report

## HISD Nutrition Services

The Nutrition Services Fund is used to account for the financial operations of the breakfast, lunch, snack, and dinner programs offered and managed through the district's own Nutrition Services Department. The district currently operates nearly 300 school cafeterias and satellite programs serving an average of over 186,000 meals a day. These meals fuel our students' academic performance and inspire the development of life-long dietary health and wellness behaviors. HISD Nutrition Services offers a choice of healthy meals to students each school day. All meals that are served meet nutrition standards as established by the U.S. Department of Agriculture. The chart below reflects the meal pricing history for the last four years, as well as the current year.

Meal Pricing History					
All	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
All Student Breakfast	FREE	FREE	FREE	FREE	FREE
Adult Breakfast	2.75	2.75	2.75	2.75	2.75
Individual Breakfast Entrée	FREE	FREE	FREE	FREE	FREE
Individual Breakfast Side	FREE	FREE	FREE	FREE	FREE
<b>Elementary</b>					
Free Lunch	FREE	FREE	FREE*	FREE*	FREE*
Reduced Lunch	FREE	FREE	FREE*	FREE*	FREE*
Paid Lunch	FREE	FREE	FREE*	FREE*	FREE*
Adult Lunch	4.00	4.25	5.00	5.00	5.00
Individual Lunch Entrée	FREE	FREE	FREE*	FREE*	FREE*
<b>Secondary</b>					
Free Lunch	FREE	FREE	FREE*	FREE*	FREE*
Reduced Lunch	FREE	FREE	FREE*	FREE*	FREE*
Paid Lunch	FREE	FREE	FREE*	FREE*	FREE*
Adult Lunch	4.00	4.25	5.00	5.00	5.00
Individual Lunch Entrée	FREE	FREE	FREE*	FREE*	FREE*
Individual Lunch Side	FREE	FREE	FREE*	FREE*	FREE*

\*HISD Nutrition Services is required to evaluate all school campuses' eligibility within the district to participate in the Texas Department of Agriculture Child Nutrition Programs. Universal Free Breakfast is still active at all HISD campuses, but the 9 non-CEP schools are subject to lunch meal charges (pending student eligibility status).

Source: HISD Nutrition Services





## Performance: District Administration

### Houston Independent School District

The Houston Independent School District is continuing to examine key performance ratios and statistics to ensure that overall administration is efficient and effective. One important indicator used is the percentage of expenditures going to different categories of operations. Analysis of these ratios help administrators ensure that central administration expenditures are being held at an acceptably low level and that instructional expenditures, as a share of total expenditures, remain as large as possible.

#### Percentage of Total Expenditures Allocated for Different Operational Areas

Six categories of expenditures have been defined by TEA's Division of Performance Reporting for use in determining the overall direction of district spending. **Instructional Expenditures** includes all activities dealing with the instruction of pupils, including teacher salaries and computer-aided instruction. **Central Administration** includes expenditures for the general administration of the district, instructional leadership, and data processing and technology services. **School Leadership** includes expenditures for administrative and operational expenses for campuses in the district. **Plant Services** contains the expenditures for physical and plant maintenance for all facilities in the district as well as security and monitoring services. **Other Operations** includes such outlays as student support services (counselors, nurses, etc.), pupil transportation, food services, co-curricular activities, and curriculum and staff development. **Non-Operations** expenditures include capital outlay expenditures, the capital projects fund, debt service expenses, and community service expenditures. The following table shows trends for HISD in these areas over the past ten years.

As depicted in the table, central administration expenditures have been successfully lowered while the level of instructional expenditures has remained fairly constant. Compared with other districts in Texas, expenditures for Central Administration and other operations are relatively low. Since 2014, Instructional expenditures have decreased 3 percentage points, Central Administration has increased by 0.2 percentage points, School Leadership has decreased by 0.9 percentage points, Plant Services have decreased 4 percentage points, Other Operations have increased by 8 percentage points, and Other Non-Operations have increased by 0.5 percentage point.

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Instructional	64%	65%	62%	60%	59%	59%	60%	60%	58%	60%
Central Administration	6%	7%	7%	7%	7%	7%	6%	6%	6%	6%
School Leadership	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%
Plant Services	14%	13%	10%	11%	13%	11%	10%	11%	12%	10%
Other Operations	8%	8%	14%	15%	14%	15%	15%	15%	17%	16%
Other Non-Operations	0.1%	0.1%	0.4%	0.4%	0.4%	0.4%	1%	1%	1%	1%

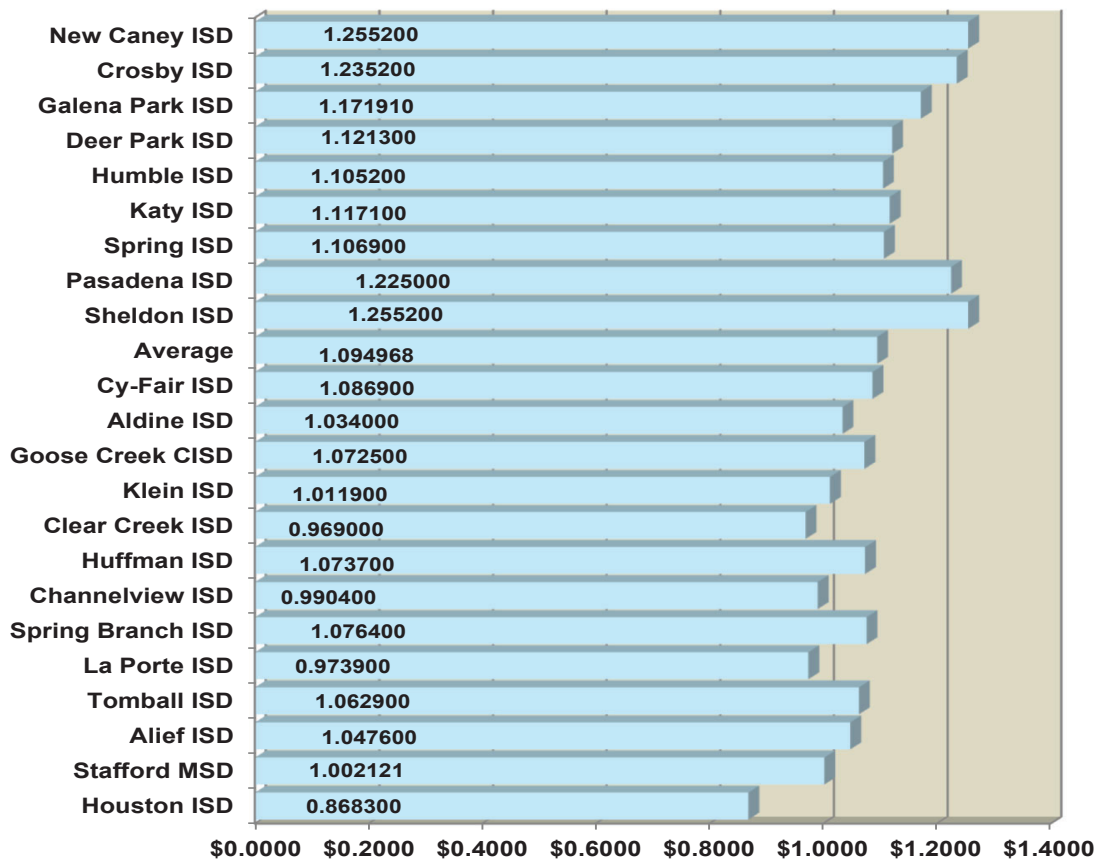
Source: 2014-2023 TEA, Actual Financial Data Report

#### HISD Tax Rate and Teacher Salaries

Two extremely important groups that influence the reputation and operations of the district are the local taxpayers and district teachers. A lack of satisfaction among these groups can have a very negative effect on the ability of the district to carry out its mission.

The chart on the following page compares the approved HISD tax rate with other Harris County school districts. HISD not only has one of the lowest tax rates by a significant margin, but also offers a 20 percent optional homestead exemption that many area districts do not offer, lowering the HISD's effective tax rate even further. Even with possible increases in the tax rate, which may prove necessary due to potential reductions in state funding, HISD's rate will likely remain among the lowest in the region.

## 2024 Harris County School District Approved Tax Rates



Source: Harris County Appraisal District. The average for Harris County does not include HISD

## Teacher Salaries

Teacher salaries are an important performance indicator since the ability to provide competitive salaries reflects the ability of the district to attract and retain qualified, successful teachers. Adequate salaries are a prime component of job satisfaction for teachers and other employees. Lower salaries can result in low morale and high turnover leading to lower student performance and increased training and recruitment expenses. The table below compares HISD salaries with those of other large Texas school districts while the table on the next page compares HISD to other Houston-area school districts.

### 2024-2025 Teacher Salary Survey

#### Large Texas Districts

District	Bachelor's		Master's		Doctorate	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
Fort Worth	63,000	78,111	64,400	79,511	66,000	81,111
Dallas	62,000	66,500	62,000	66,500	62,000	66,500
Northside	60,320	72,990	61,820	74,490	61,820	74,490
Houston	64,000	89,500	64,000	89,500	64,000	89,500
Ysleta	60,500	71,730	62,500	73,730	64,000	75,230
San Antonio	58,400	69,499	60,400	71,499	60,400	71,499
El Paso	57,750	69,014	57,750	69,014	57,750	69,014
Austin	55,844	68,353	56,844	69,353	56,844	69,353
Corpus Christi	52,250	71,710	53,250	72,710	53,250	72,710

Source: Teacher Salary Schedules via School Districts Website based on 10M schedules

Note: Minimum = 0 years of experience, Maximum = 10+ to 40+ years of experience

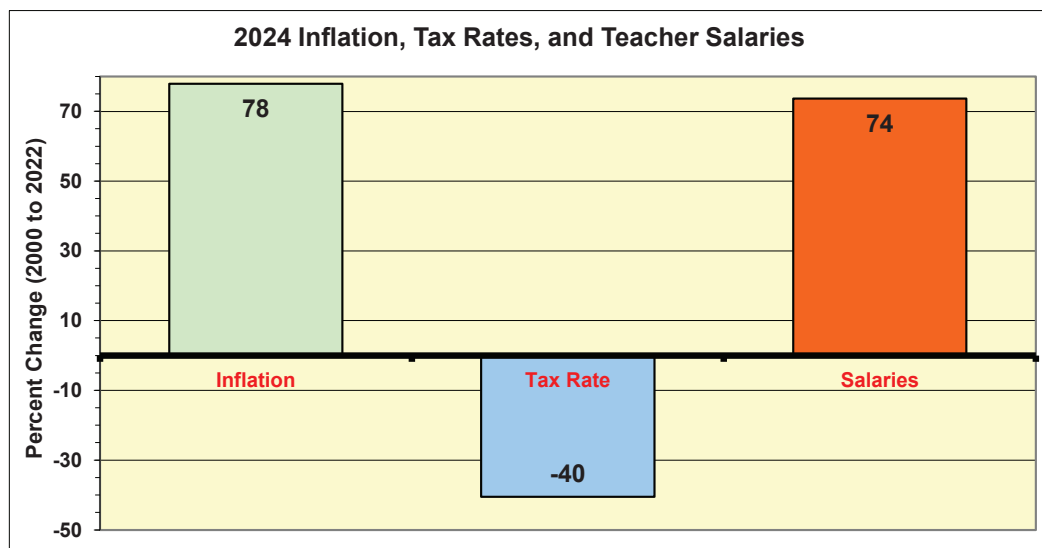
Teacher Salary Comparison 2024-2025 School Year										
District	0-Year Salary	Rank	5-Year Salary	Rank	10-Year Salary	Rank	15-Year Salary	Rank	20-Year Salary	Rank
TOMBALL ISD	61.000	10	63.500	9	66.000	9	68.750	8	71.500	6
SPRING BRANCH ISD	64.375	2	65.875	4	67.875	4	70.375	4	73.375	3
KLEIN ISD	61.075	9	65.175	6	67.175	6	69.175	6	71.175	8
KATY ISD	64.130	3	66.275	1	68.675	2	70.875	3	72.875	4
HOUSTON ISD	64.000	4	66.000	2	69.000	1	72.000	1	74.500	2
GALENA PARK ISD	64.450	1	65.950	3	67.450	5	68.950	7	71.450	7
FORT BEND ISD	62.000	7	65.000	7	68.250	3	71.750	2	75.500	1
CYPRESS-FAIRBANKS ISD	63.000	6	64.745	8	67.066	7	69.835	5	72.369	5
ALIEF ISD	62.000	7	63.250	10	65.640	10	67.844	10	71.122	9
ALDINE ISD	64.000	4	65.500	5	67.000	8	68.500	9	70.000	10

Source: Teacher Salary Schedules via School Districts Website. Based on 10 month Teachers with a Bachelor's Degree

Note: NES teachers are on a Hospital Model Compensation Plan. The Hospital Model Compensation plan is a highly differentiated pay plan based on the discipline of study and the skill set required to be successful teaching the subject. Years of experience and college credits do not impact the compensation plan (except a three-year benchmark). For more information on salary tables see district website: <https://www.houstonisd.org/salarytables>.

## Tax Rates and Salaries vs. Inflation

Another verification of the effectiveness of tax rate and salary policy is to compare both with the rate of inflation over a specified period of time. Tax-rate and salary increases that either out pace or fail to keep up with the rate of inflation, respectively, do not satisfy the groups involved. The following chart compares the Houston-area rate of inflation with the increases of each item from 2000 to 2024. The chart shows that the Houston area total inflation was 78 percent (about 3 percent average per year), while the tax rate decreased by 40 percent, and teacher salaries increased 74 percent over the same period.



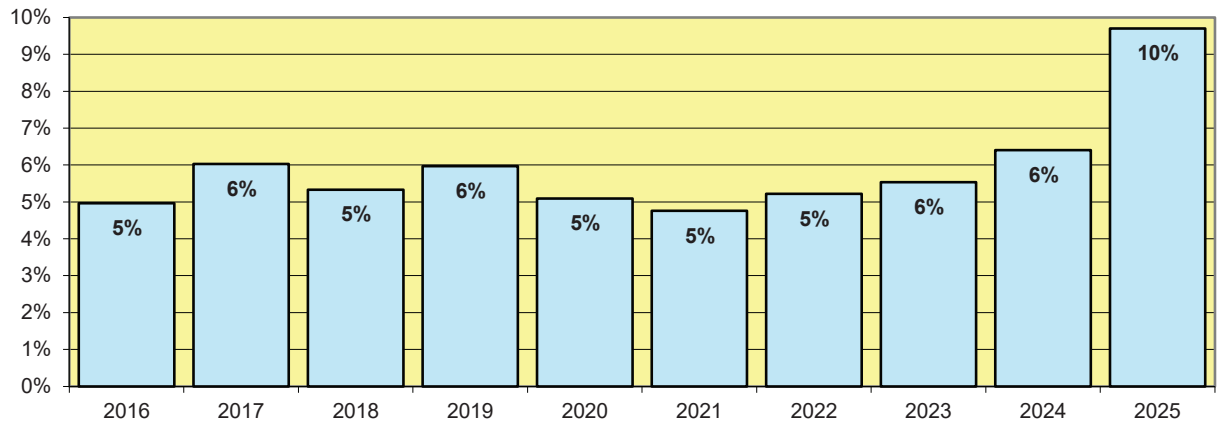
Source: Bureau of Labor Statistics June 2024 (inflation data) CPI, Houston-Galveston-Brazoria, TX; 2000 base year; Salary and Tax data from the HISD Compensation Department and Office of Budgeting and Financial Planning.

## Administrative Cost Ratio

The administrative cost ratio is the ratio of administrative costs (central administration) to instructional costs (related to direct classroom instruction and student services). This ratio is legally defined and calculated annually by the Texas Education Agency (TEA) (as per Senate Bill 1). As illustrated on the next page, the administrative cost ratio has increased from 5 percent in 2016 to an estimated 10 percent for 2025.

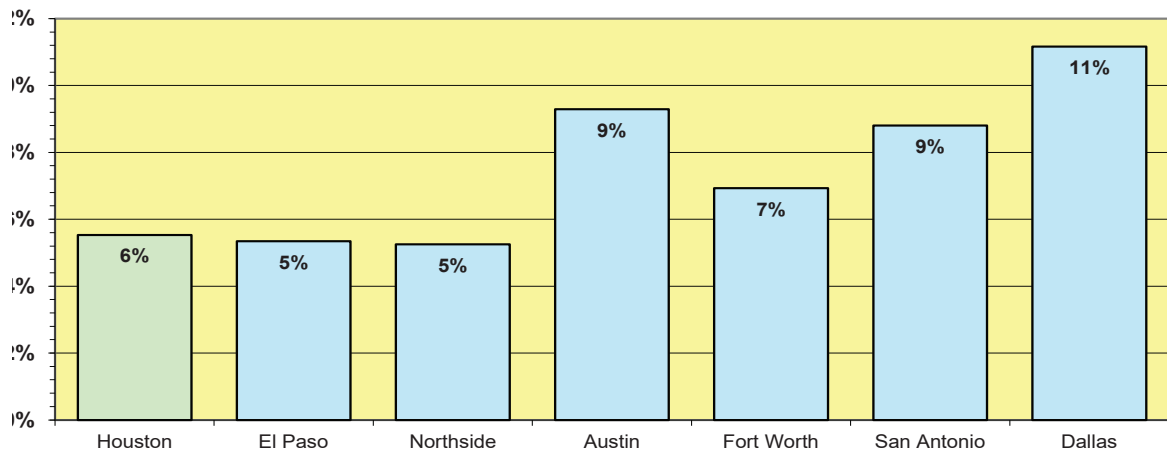
Comparison of administrative cost ratios among the seven largest Texas districts reveals that HISD continues to maintain a competitive position among these seven large districts. Combined with the information from the previous chart, the data confirms that HISD is successful in maintaining and promoting efficient operations. Monitoring and improving this ratio will continue to be a district priority in the future. However, SB 900 enacted during the 78th Texas Legislature’s Regular Session in 2003 repealed Section 42.201 of the Texas Education Code (TEC) relating to administrative cost ratios. The bill continued the statute only for the limited purpose of recovering amounts from districts that meet the criteria for excess administrative costs for 2002-2003. For 2003-2004 and all future years the administrative cost ratio has become a part of the District’s Financial Accountability Rating issued by TEA each year under School FIRST, Financial Accountability Rating System of Texas. Historical information from 1995-2002 will continue to be maintained at TEA’s website for reference purposes.

**HISD Administrative Cost Ratios**

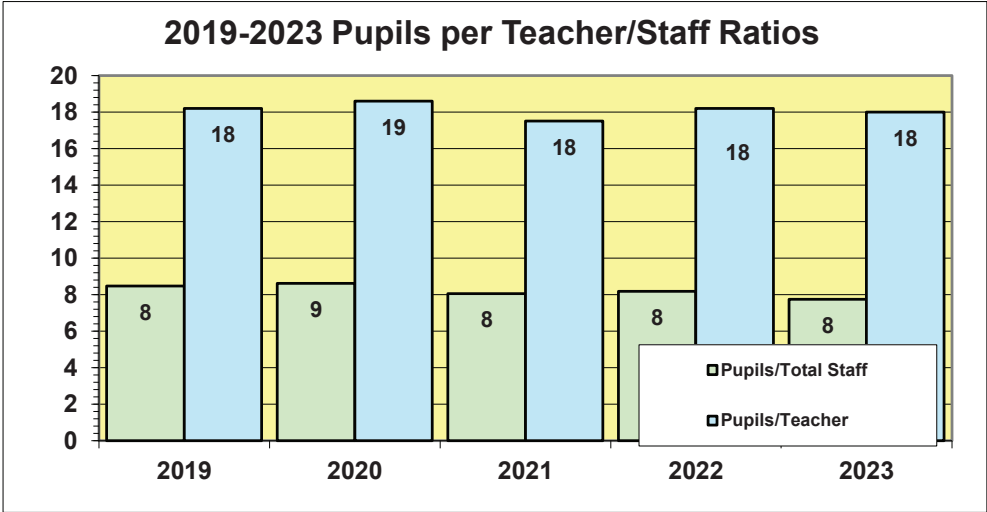


Source: 2016 through 2023 from the Financial Accountability Rating System of Texas; (FIRST) , 2024 projection from unaudited actual finance data and 2025 from the Adopted Budget.

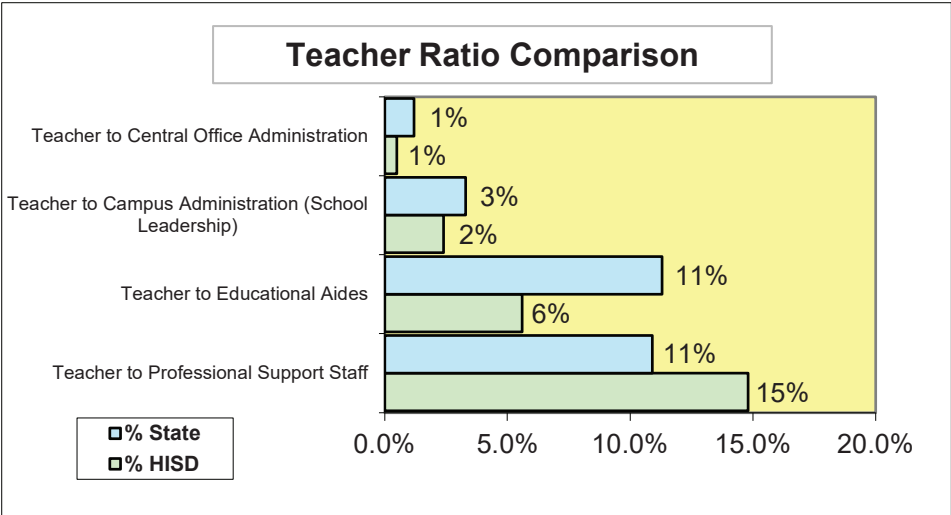
**Administrative Cost Ratios District Comparisons for 2023**



Source: Financial Integrity Rating System of Texas (FIRST)



Source: TEA, Texas Academic Performance Report (TAPR), 2022-2023



Source: TEA, Texas Academic Performance Report (TAPR), 2022-2023



# FTE - General Funds and All Funds

## Houston Independent School District

PEIMS Role ID	General Fund					All Funds				
	2021 Final	2022 Final	2023 Final	2024 Final	2025 Budget	2021 Final	2022 Final	2023 Final	2024 Final	2025 Budget
Assistant Principal	308	311	331	602	659	308	311	348	602	659
Assistant/Associate/Deputy	60	58	19	20	20	61	59	19	20	20
Athletic Director						6	6	6	9	9
Audiologist	1	1	1	1	1	3	3	3	3	3
Business Manager	2	2	2	1		3	3	3	2	1
Business Services Professionals	1	1	1	182	180	1	1	1	187	184
Business/Finance	263	261	250	111	73	333	336	323	141	101
Campus Office/Clerical	1,585	1,595	1,503	1,433	1,049	1,696	1,717	1,731	1,491	1,215
Central Office/Clerical	277	276	272	287	191	317	336	367	372	274
Certified Interpreter	1					6	3	3	3	3
Certified Orientation and Mobility Specialist	6	6	6	6	6	6	6	6	6	6
Child Nutrition						347	344	344	251	266
Communications Professional	1	1	1	1	2	1	1	1	1	2
Counselor	219	227	317	375	369	263	320	364	387	379
Custodial	970	1,383	1,371	1,166		971	1,384	1,372	1,166	
Department Head	66	75	95	62	52	68	78	99	64	54
Director of Personnel/Hum	1	1	1	1	2	1	1	1	1	2
District Instructional Program Director	66	78	65	6		94	109	100	6	
Educational Aide	1,552	1,357	1,398	1,327	1,561	1,603	1,421	1,746	1,502	1,595
Educational Diagnostician	26	24	24	31	30	139	147	147	137	136
Electrician	39	38	33	32		39	39	39	35	
Human Resources	12	17	20		3	13	18	47		5
HVAC	73	73	65	63		75	73	74	71	
Information Technology	84	107	109	71	42	98	121	181	135	62
Librarian	58	60	248	141	78	58	60	249	154	81
Maintenance	619	618	603	520	1	643	642	643	547	27
Not assigned				1	10			1	1	13
Other					166	1	10	2	10	166
Other Campus Exempt Professional Auxiliary	458	450	223	343	730	487	551	541	1,617	1,279
Other District Exempt Professional Auxillary	818	930	768	1,512	1,236	1,415	1,584	1,619	1,881	1,602
Other Non-Exempt Auxiliary (Volunteers)						1	1	1		
Painter	22	22	22	22		22	22	22	22	
Plumber	26	26	24	22		26	26	27	23	
Principal	335	306	294	302	274	335	306	294	377	329
Registrar	30	31	32	32	37	30	31	32	32	37
Research/Evaluation Professional		2	2				2	2		
Safety/Security	277	277	274	299	237	283	282	317	302	237
School Nurse	269	272	271	268	269	274	277	276	271	272
School Psychologist	16	15	17	18	9	48	47	49	44	45
Social Worker	15	15	29	22	10	47	47	63	34	16
Speech Therapist	72	73	72	57	55	90	107	92	75	85
Superintendent/Chief Administrator	2	2	1	1	1	2	2	1	1	1
Tax Assessor/Collector	1	1	1			1	1	1		
Teacher	11,085	10,628	10,242	11,114	10,811	11,453	11,299	10,997	11,578	10,984
Teacher Facilitator	654	660	545	277	202	789	793	898	330	215
Transportation	151	152	150	178	73	184	185	157	184	78
Warehouse	19	20	20	17	15	48	49	34	31	27
<b>Total FTE's</b>	<b>20,537</b>	<b>20,450</b>	<b>19,721</b>	<b>20,922</b>	<b>18,453</b>	<b>22,688</b>	<b>23,161</b>	<b>23,643</b>	<b>24,105</b>	<b>20,467</b>





## Performance Results: Student Achievement

### Houston Independent School District

The Houston Independent School District regularly evaluates student performance in many areas in order to ensure that Houston children achieve the best educational possible. Additionally, student achievement results are used by district staff to evaluate different educational initiatives and to ensure that funds are expended in the most efficient and effective ways possible. Student achievement reports to students, parents, and the community in general are provided regularly. As well as detailed reports submitted to the Texas Education Agency (TEA). For more detailed information, please visit [www.houstonisd.org](http://www.houstonisd.org) (under Departments tab/Research and Accountability) or Research and Accountability at 713-556-6700 [research@houstonisd.org](mailto:research@houstonisd.org).

### State of Texas Assessments of Academic Readiness (STAAR)

Standardized assessment in Texas have changed over the last decade. In 2007, the State Senate in Texas enacted Senate Bill 1031, calling for the development of an end-of-course assessment (EOC), now referred to as State of Texas Assessment of Academic Readiness (STAAR) for secondary-level courses in: Algebra I and II, Geometry, Biology, Chemistry, Physics, English I, II and III, World Geography, World History, and U.S. History. STAAR replaced the Texas Assessment of Knowledge and Skills (TAKS) program in 2012. The STAAR program for grades 3–8 assessed the same grades and subjects as were assessed on TAKS. For high school, general subject-area TAKS tests were replaced with twelve STAAR EOC assessments. STAAR EOC assessments are available for Algebra I, Geometry, Algebra II, Biology, Chemistry, Physics, English I, English II, English III, World Geography, World History, and U.S. History. TEA, in collaboration with the Texas Higher Education Coordinating Board (THECB) and Texas educators, developed this new assessment system in response to requirements set forth by the 80th and 81st Texas Legislatures. This new system focuses on increasing post-secondary readiness of graduating high school students and helps to ensure Texas students are competitive with other students both nationally and internationally. The 83rd Legislature reduced the number of EOC assessments to five to include Algebra I, English I, English II, Biology, and U.S. History in House Bill 5.

In grades 3–8, students are tested in mathematics and reading. Students are also tested in writing for grades 4 and 7, science in grades 5 and 8, and social studies in grade 8. Student performance is categorized into three levels, based on assessment on cut scores. For the general STAAR assessments, STAAR Modified, and STAAR L, the labels for the performance categories are Level III: Advanced Academic Performance, Level II: Satisfactory Academic Performance, and Level I: Unsatisfactory Academic Performance. These performance level categories were set and applied in the fall of 2012.

HISD performance by subject and grade level for 2019-2022 is shown in the following table, no data is available for 2020 due to COVID-19. Given the impact of COVID-19, Governor Greg Abbott is used his statutory authority as the governor of Texas under Texas Government Code, §418.016 to suspend annual academic assessment requirements for the 2019–2020 school year.

**HISD Performance by Subject, and Grade Level: Spring 2022-2023**  
**Percent At or Above Approaches, Meets, and Masters**  
**STAAR and STAAR Spanish**  
**All Students**

Performance Level	Grade	Reading				Mathematics				Writing				Science				Social Studies			
		2020	2021	2022	2023	2020	2021	2022	2023	2020	2021	2022	2023	2020	2021	2022	2023	2020	2021	2022	2023
Approaches	Grade 3		59	70	72		51	65	71												
	Grade 4		56	69	70		49	64	67		44										
	Grade 5		66	75	76		60	71	75					50	58	57					
	Grade 6		54	62	70		54	63	68												
	Grade 7		62	75	72		42	54	55		53										
	Grade 8		65	77	78		37	61	65					51	64	65		39	48	53	
Meets	Grade 3		32	44	45		24	37	42												
	Grade 4		31	47	41		28	38	44		22										
	Grade 5		41	51	50		35	42	46					23	32	29					
	Grade 6		27	38	45		26	31	32												
	Grade 7		39	52	48		18	27	32		26										
	Grade 8		39	55	50		17	31	32					29	37	37		16	21	26	
Masters	Grade 3		17	27	19		12	19	19												
	Grade 4		15	26	17		16	21	21		8										
	Grade 5		26	32	23		20	21	20					10	15	13					
	Grade 6		13	22	19		11	13	13												
	Grade 7		21	35	37		6	12	11		8										
	Grade 8		17	37	24		5	11	10					14	20	22		7	13	13	

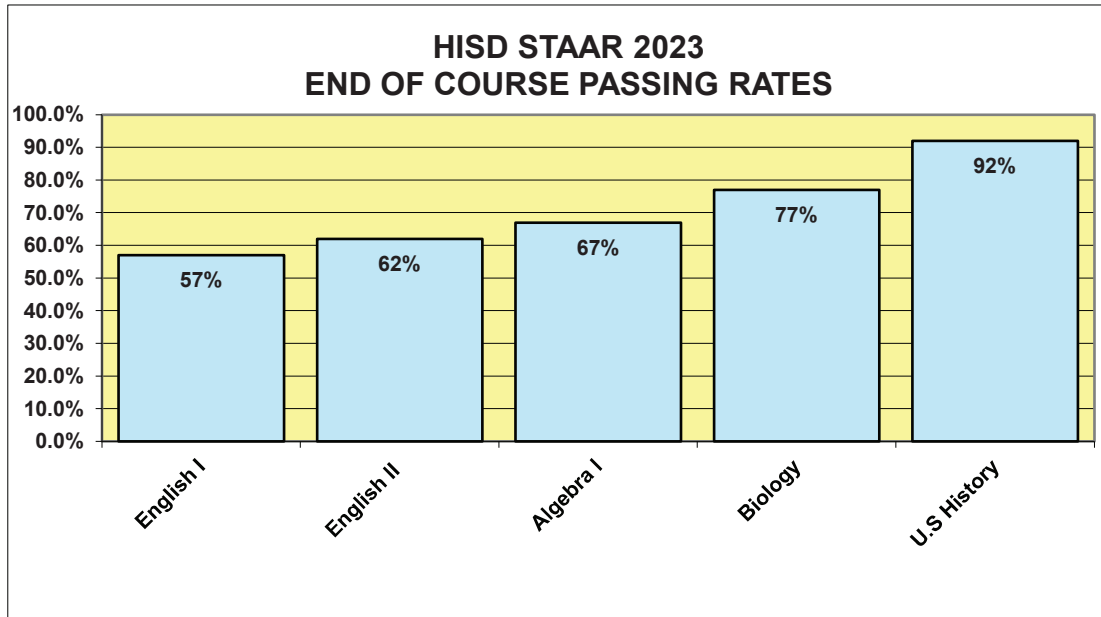
Sources: TEA, Texas Academic Performance Report (TAPR) 2022-2023. No STAAR data available for Spring 2020 due to COVID-19.  
2022 Results from Research and Accountability District Summary Report English and Spanish combined, TEA-ETS-Cambium Student Data Files; Texas Assessment Analytics Portal, Excludes STAAR Alt. 2 Tests.  
Note: the STAAR writing assessment was not administered effective school year 2021-2022

## Student Performance

In 2013, the 83rd Texas Legislature passed House Bill 5, eliminating the state's cumulative score requirement for graduation. House Bill 5 also reduced the number of EOC assessments to 5; Algebra I, English I, English II, Biology, and U.S. History. The purpose of this report is to provide an overview of the results from the spring 2022 administration of the EOC in accordance with the rules and policies adopted by the Texas Education Administration (TEA) to implement Senate Bill 1032 all EOC assessments and Level I Minimum Academic Performance standards are reported.

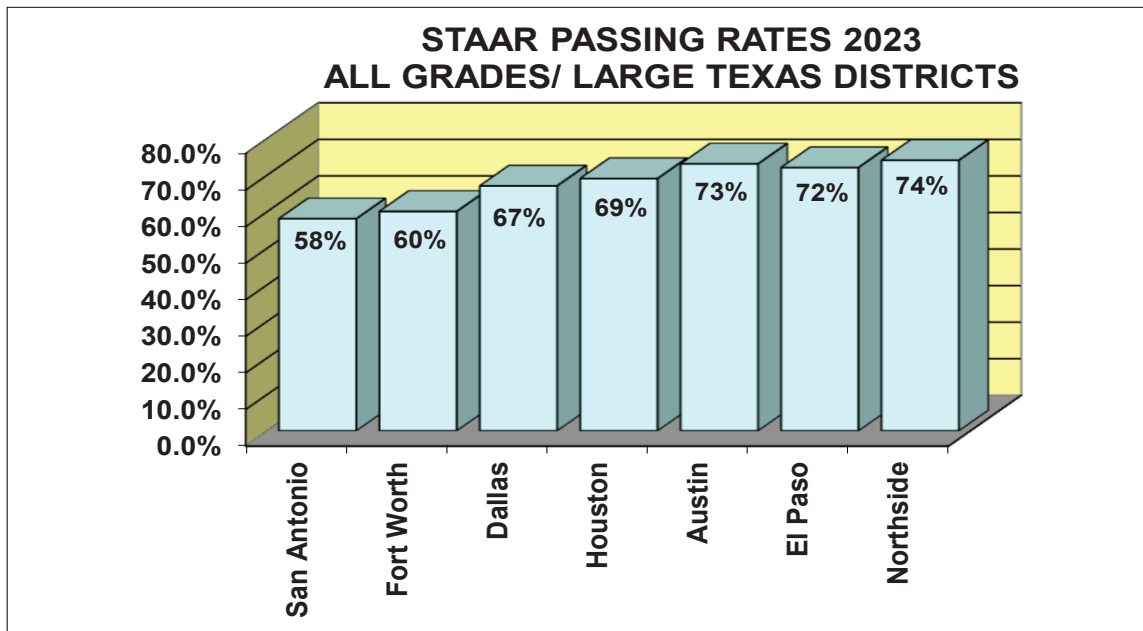
Due to the effect of COVID-19 global pandemic, HISD student performance has been significantly impacted across all subjects. In response to lagging performance, HISD has invested significantly in multiple initiatives to address learning loss due to COVID-19, which involves research-based improvement strategies to help students get back on track.

The tables shown on the next page reflect HISD percentage performance for spring 2022 EOC tests and 2021 STAAR passing rates for all grades in large Texas districts. Spring 2022 STAAR passing rate data for all grades is not available in the Texas Academic Performance Report (TAPR) at the time of this publication.



Sources: 2023 TEA-ETS district summary reports, June 13, 2023

Note: Excludes STAAR Alt. 2 Tests. Two-year comparisons should not be made for all students tested



Source: Data from TEA, Texas Academic Performance Report (TAPR) 2022-2023

The following chart reflects the number of students enrolled in the largest school districts in Texas by demographic group.

2022-2023 Percent of Student Enrollment by Program							
# Students		% Econ. Dis.		% Bilingual / ESL		% Special Ed.	
Houston	189,290	San Antonio	89%	Dallas	45%	Northside	15%
Dallas	141,042	Fort Worth	86%	El Paso	38%	Austin	14%
Northside	102,169	Dallas	85%	Fort Worth	35%	San Antonio	15%
Fort Worth	72,637	Houston	80%	Houston	34%	El Paso	12%
Austin	73,198	El Paso	76%	Austin	31%	Fort Worth	12%
El Paso	49,949	Austin	52%	San Antonio	23%	Dallas	11%
San Antonio	45,212	Northside	54%	Northside	10%	Houston	9%

Source: TEA, Texas Academic Performance Report(TAPR), 2022-2023

## Dropout Rate

The chart below reflects graduation data among various demographic groups. To increase high school graduation across all groups, HISD has implemented several initiatives. Each year the district conducts a “Grads Within Reach Walk” to encourage students to return to school and finish high school. In addition to this annual event, district dropout prevention caseworkers work year-round to keep students in school or get them back to class.

Student, Cycle Completion Status for HISD by Student Demographics												
	2020-2021				2021-2022				2022-2023			
	Grad	TxCHSE	Cont	Drop	Grad	TxCHSE	Cont	Drop	Grad	TxCHSE	Cont	Drop
All Students	84	0.3	4	12	86	0.4	4	11	84	0.4	3	13
African American	84	0.3	3	13	85	0.3	3	12	83	0.3	3	14
Hispanic	83	0.2	4	13	85	0.2	4	10	83	0.2	3	14
White	84	1	2	13	87	2	2	10	89	1	1	9
American Indian	68	0.0	9	24	86	4	0.0	11	93	0.0	0.0	7
Asian	91	0.0	4	6	95	0.4	1	3	95	2	2	3
Pacific Islander	54	0.0	0.0	46	89	0.0	0.0	11	100	0.0	0.0	0
Two or more races	84	2	2	11	85	1	1	13	86	2	2	10
Special Ed	75	0.1	8	17	80	0.1	6	15	81	3	3	16
Economically Disadvantaged	83	0.2	4	12	85	0.2	4	10	83	3	3	13
English Language Learners	65	0.3	7	28	70	0.0	8	23	67	6	6	28

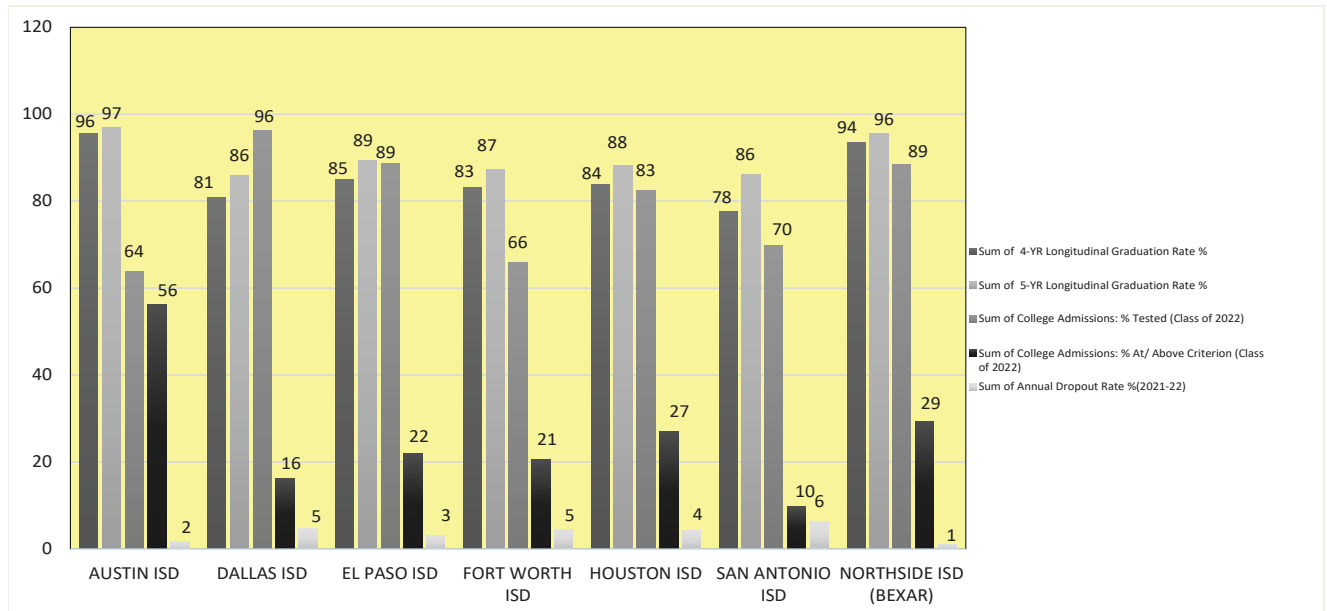
Source: TEA, Texas Academic Performance Report (TAPR) 2020-2021 to 2022-2023

Note:LEP, Limited English Proficient has been changed to ELL, English Language Learners

\*GRAD=Graduated; GED=Received GED; TxCHSE=Certificate of High School Equivalency; CONT=Continued HS; DROP=Dropped out"

The graph below compares various post-secondary indicators, including graduation rates and college-readiness assessments. HISD's dropout rate has fallen and the district's graduation rate has risen, as reflected in the graph below. The graph also reports the percent of 9-12 grade students who complete a college admissions assessment, either the SAT or ACT. HISD tested 83 percent of eligible students in 2022.

**Graduation and Dropout Rates and College Admissions Tested**



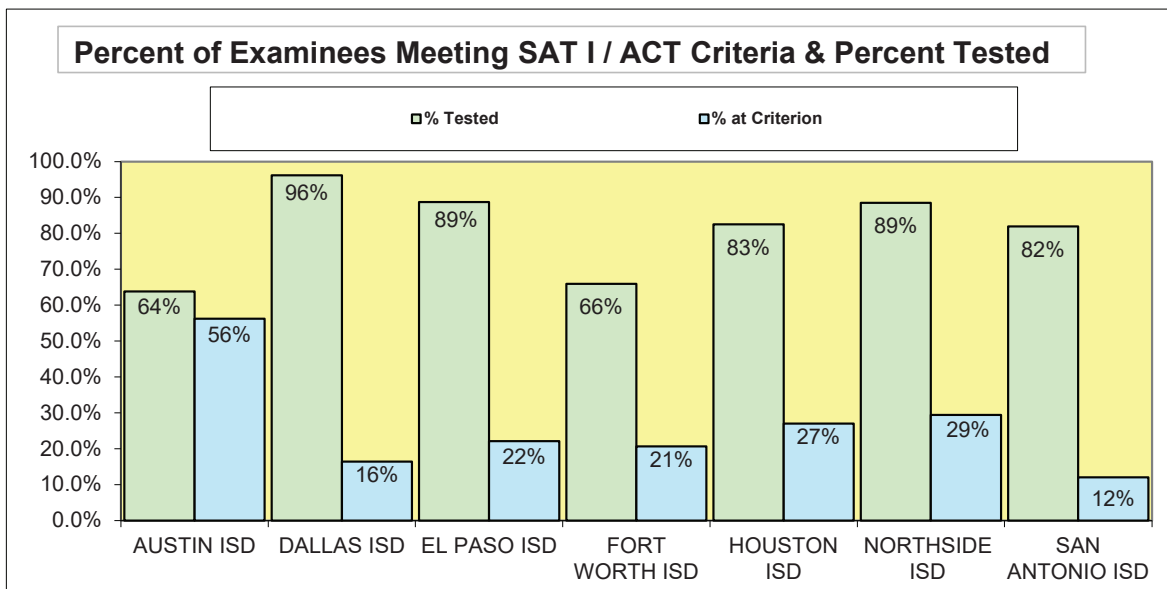
Source: TEA, Texas Academic Performance Report (TAPR) 2022-2023

### Scholastic Assessment Test (SAT I) and American College Test (ACT)

The SAT I and ACT exams are given as entrance examinations to college-bound students. The following table illustrates four key statistics regarding these exams for the latest periods available.

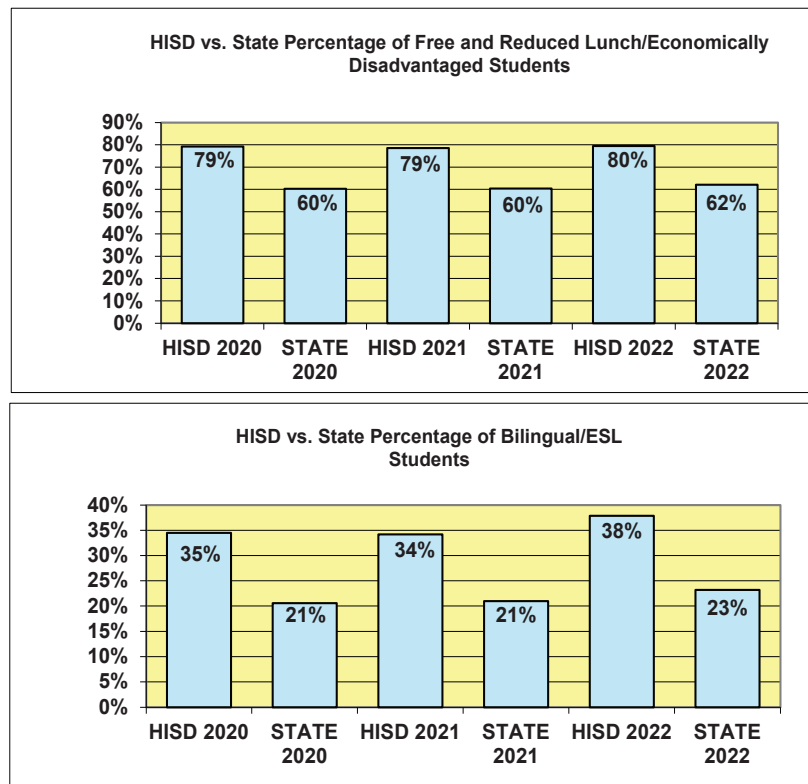
SAT I / ACT	2017	2018	2019	2020	2021	2022
% Tested	91	96	93	92	63	83
% at Criterion	15	28	29	28	29	27
SAT Mean	950	974	969	974	967	958
ACT Mean	22	23	23	24	26	24

Source: TEA, Texas Academic Performance Report (TAPR), 2022-2023



Source: TEA, Texas Academic Performance Report (TAPR) 2022-2023, (Class of 2023)  
 Note: Criterion for SAT=1,000; Criteria for ACT=24.00 or above

Comparison with the state average and other similar districts reveals HISD students performed comparatively well to the state average. In the 2022-2023 school year, HISD educated 17 percent more economically disadvantaged students and 15 percent more Bilingual/ESL students than the state average. HISD students achievement is commendable. A chart reflecting these trends can be found below.



Source: TEA, Texas Academic Performance Report(TAPR), 2019-2020, 2020-2021, 2021-2022





## Houston Economic/Demographic Conditions

### Houston Independent School District

The Houston Independent School District exists in the heart of the Houston metropolitan area, and the fortunes and trends of the entire area directly impact the day-to-day operations and the future of the district. This section represents a view of the recent growth and diversification of the Houston economy, including selected statistics and key indicators, and projections for the future.

### Overview and Economic Indicators

Houston, the fourth largest and most diverse city in the United States, is a dynamic world-class city. Houston is a leader in numerous industries, including manufacturing, healthcare services, aeronautics, transportation, and energy. In addition to great businesses, the city has professional sports, first-class museums and theatres, and an exquisite restaurant scene. Houston is known for oil, NASA, urban sprawl and business friendly policies. Forbes' once named the Bayou City the 4th Coolest City in America and ranked Houston number 15 on the list of best big cities with business and career growth jobs as the city hummed through the recession and enjoyed job growth while ranking number 1 for manufacturing job opportunities.

Houston has produced a globally competitive, vibrant, free market urban economy and abundant opportunities for a diverse citizenry. While the source of the city's wealth was once based on natural resources, its future rests on human resources. Currently, Houston's business economy is diversifying into various industries, such as technology, medical research, health care, international trade, professional services and higher education.

The **Houston Galveston Area Council (H-GAC)** consists of Brazoria, Chambers, Fort Bend, Galveston, Harris, Liberty, Montgomery and Waller Counties. With an estimated population of 7.21 million in 2021, Houston is ranked the fourth most populous city in the United States, and the largest in the South and Southwest regions of the U.S. The downtown area has a 7-mile, 20-foot wide underground air-conditioned tunnel system that connects 81 buildings, including hotels and a shopping mall. Houston is home to the Texas Medical Center, the largest medical care and research facilities in the world. The Port of Houston is the second largest port in the United States in total tonnage and first in foreign waterborne commerce. Houston is also the headquarters not only for U.S. manned space flights but also major oil corporations and many other large high-tech firms.

Since the mid-1990's, downtown Houston has transformed into a vibrant culmination of businesses, entertainment and residences. Downtown is the newest 'place to be' with a light rail, outdoor dining, and street performances. It is a real hub where the light rail takes riders from downtown to NRG Stadium/Park, with everything from outdoor dining to laser light shows and street performers. Downtown attractions include Bayou Place, a 150,000 square-foot retail and entertainment center; Minute Maid Park, a state-of-the art ballpark with a retractable roof and home to the Houston Astros; the Toyota Center, home to the Houston Rockets; the BBVA Compass Stadium, home to the Houston Dynamo Soccer Team; the George R. Brown Convention Center, used for annual business meetings, conferences, exhibits, and shows; Market Square Historic District with its historical buildings/markers, restaurants/clubs, and residential units; the Theater District, which contains in total 12,948 seats for live performances and 1,480 movie seats; Chase Tower, one of the world's tallest buildings; and the Downtown Aquarium, a \$38 million restaurant and entertainment facility.

Other Houston attractions include the annual Houston Livestock Show and Rodeo, the largest in the world; the NRG Stadium, home to the Houston Texans football team; Space Center Houston; Schlitterbahn Waterpark; SplashTown Waterpark; the Houston Zoo; the Museum District; Gulf Greyhound Park; Sam Houston Race Park; San Jacinto Battleground State Historical Park; Discovery Green; Kemah Boardwalk; and Moody Gardens.

## Economic Highlights

The Houston economy is projected to grow over the next five years as seen below in the economic indicator forecast.

Selected Economic Indicator Five-Year Forecast

	2021	2022	2023	2024	2025
<b>Household Population</b>	7,361,590	7,502,872	7,642,769	7,783,162	7,913,095
<b>% Growth</b>	1.93	1.92	1.86	1.84	1.67
<b>Households</b>	2,669,909	2,725,290	2,781,222	2,838,012	2,864,283
<b>% Growth</b>	2.08	2.07	2.05	2.04	0.93
<b>Jobs</b>	3,451,816	3,506,415	3,558,380	3,611,682	3,714,706
<b>% Growth</b>	1.62	1.58	1.48	1.50	2.85

Source: H-GAC Regional Growth Forecast

**Services-** The service still dominates local job growth, primarily due to the shift of jobs to the business services. Some of the largest employers in the service sector is the Texas Medical Center, the largest medical city in the world. As of 2021, the Texas Medical Center has provided access to over 61 member institutions including 21 hospitals, 8 specialized patient facilities, 4 medical schools, 7 nursing schools, and over 106,000 employees. HISD is also a major employer, with over 31,000 employees, including over 11,000 teachers. Houston also boasts more than 40 colleges, universities, and institutions that offer higher education options to suit all interests.

**Trade**—Houston's trade is largely tied to the Port of Houston and the airport system. The Port of Houston is ranked first in the U.S. in foreign tonnage, first in import tonnage, third in export tonnage, second in total tonnage, and sixth in world-wide total tonnage. Houston's top trading partners in terms of combined imports and exports by tonnage are Mexico, Venezuela, Algeria, Saudi Arabia, Germany, Brazil, and the United Kingdom. Houston's airport system is the fourth largest in the United States and the sixth largest in the world.

**Cultural**—Houston has much to offer in the areas of art, music, dance, museums, and theatre. The city has several venues to showcase various talents, exhibits and shows such as the Wortham Theater Center, Jesse H. Jones Hall for the Arts, The Alley Theatre, Hobby Center for the Performing Arts, Verizon Wireless Theater, Miller Outdoor Theatre, Cynthia Woods Mitchell Pavilion, Houston Symphony, Houston Grand Opera, Alley Theatre, Theater Under the Stars, Ensemble Theatre, Stages Repertory Theatre, Main Street Theater and the Houston Ballet. Some of the numerous museums include the Art Car Museum, the Health Museum, the Museum of Fine Arts-Houston, the Contemporary Arts Museum-Houston, the Houston Museum of Natural Science, San Jacinto Museum of History, Buffalo Soldiers National Museum, Children's Museum of Houston, Holocaust Museum-Houston, and Houston Fire Museum.

**Transportation**—The Houston Airport System (HAS) is comprised of three airports: Bush Intercontinental Airport, Hobby Airport and Ellington Airport. In 2019, HAS supports over 190,000 regional jobs and contributes over \$36.4 billion to the local economy. In 2022, HAS served over 53.5 million passengers. The Metropolitan Transit Authority of Harris County (METRO) operates the bus and light rail system.

**Outdoor Recreation**— The Houston Metropolitan Statistical Areas (MSA) has the largest county park in the U.S. —George Bush Park; the region also contains the third-largest municipal park in the U.S. —Cullen Park. Hermann Park, near Houston's city center, is among the top dozen most visited parks in the U.S. according to the Trust for Public Land's (TPL) 2014 Report. TPL 2020 ParkScore ranks the City of Houston at 78 nationwide. Houston has 627 parks covering 52,912 acres, which represents 12 percent of Houston's city land area.

## Demographics

Houston is a multilingual and multicultural city, home to thousands of refugees, immigrants and expatriate workers from all over the world. Communities of foreign-born residents — Arab, Chinese, Dutch, English, Ethiopian, Indian, Japanese, Mexican, Nigerian, Pakistani, Polish, Russian, Salvadoran, and Vietnamese, to name a few, have established a rich blend of educational, cultural, social, and business support organizations.

Population by Race		
	Houston	Texas
White	36.4%	50.1%
African American	19.2%	12.2%
Asian	7.4%	5.4%
American Indian and Alaska Native	1.2%	1.0%
Native Hawaiian and Other Pacific Islander	0.1%	0.1%
Other	18.8%	13.6%
Identified by two or more races	16.9%	17.6%

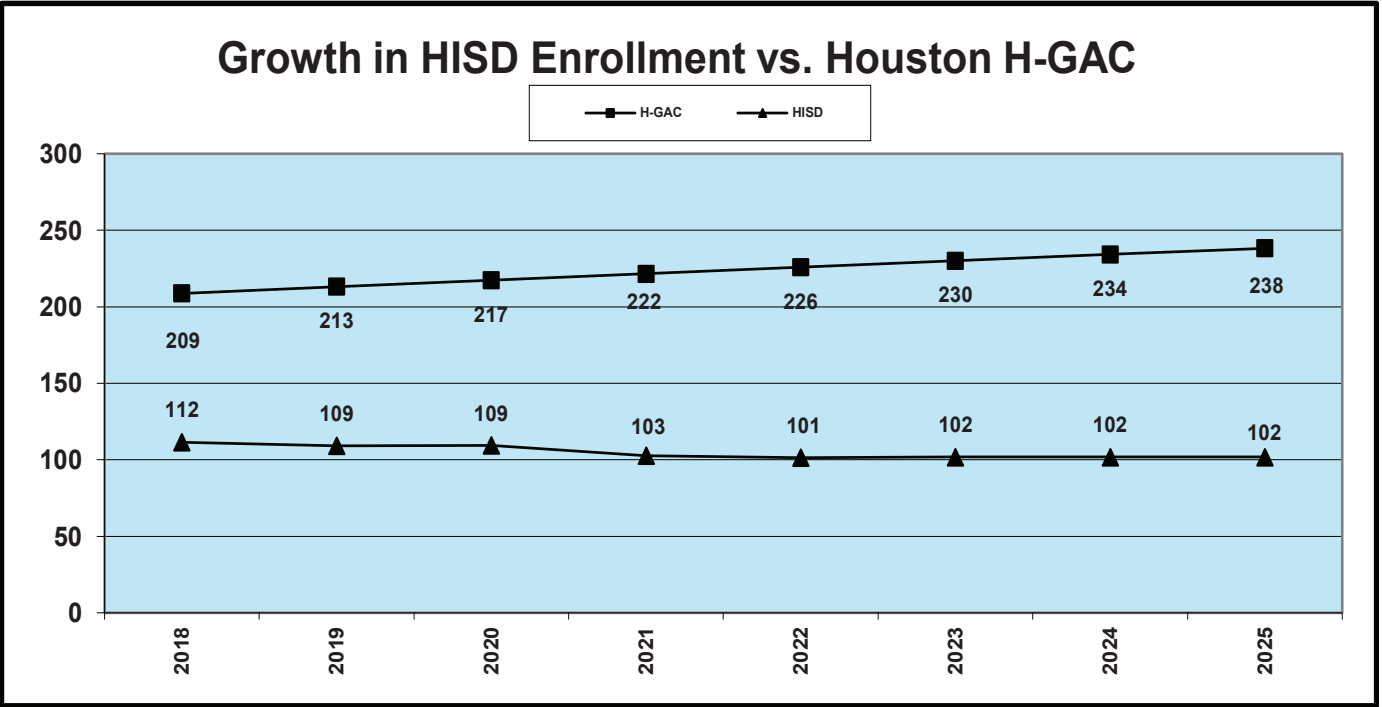
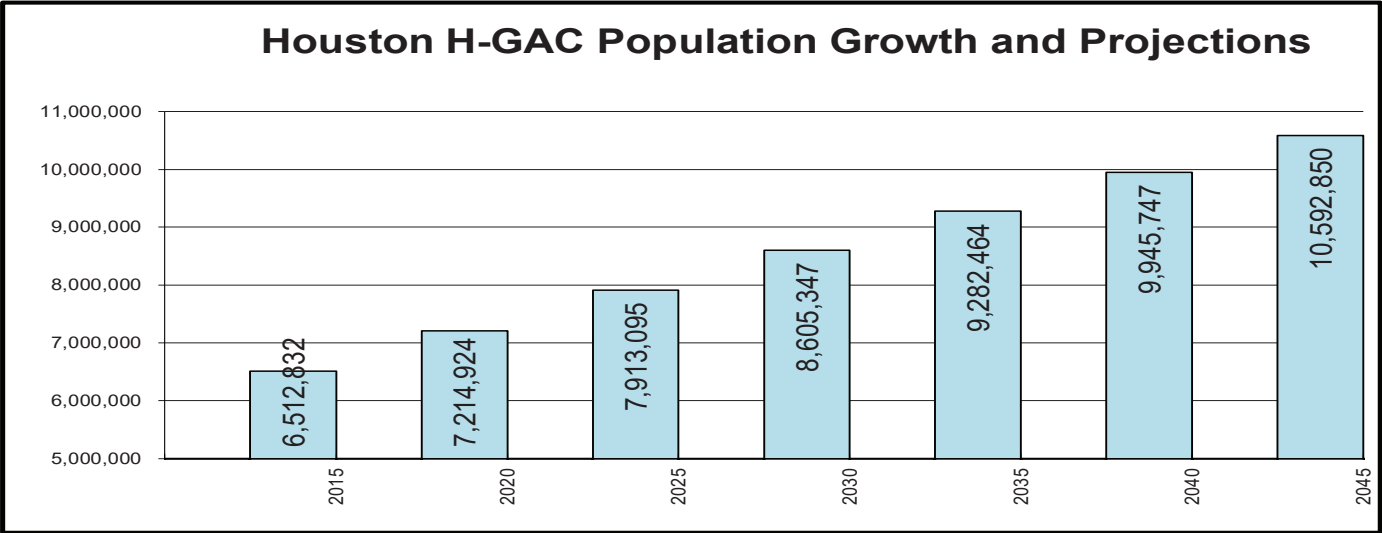
Source: U.S. Bureau of the Census, Census 2020

According to the 2020 U.S. Census, Houston has added an estimated 638,686 residents, a 15.6 percent change in population growth since the 2010 U.S. Census. As of July 2020, the Houston-Galveston Area Council forecasted the Greater Houston Metro Area's population to be at 7.9 million by 2025.

A number of factors have spurred Houston's recent population growth:

- A booming economy: The U.S. Bureau of Economics Analysis estimates the Houston MSA's gross domestic product at 537.1 billion in 2021, making it the seventh largest U.S. metro economy.
- Corporate moves: Metro Houston, a major corporate center, ranks fourth in the nation in Fortune 500 headquarters and third in Fortune 1000. Many other Fortune firms maintain U.S. offices in Houston.
- Robust job growth: Houston employment has increased by more than 194,100 jobs over the year in October, 2022. The local rate of job gain is 6.2 percent, compared to the 3.4 percent national increase for 2021-2022.

The following tables illustrate Houston’s population for current and future years. The last table compares HISD’s enrollment to Houston’s H-GAC population.



Source: H-GAC Regional Growth Forecasting; Enrollment actual and projections from the HISD Office of Budgeting and Financial Planning  
Note: H-GAC= Houston-Galveston Area Council

Note: Base year = 1990. The figures represent the relative increase since 1990. Population numbers from 2018-2025 are forecast by H-GAC, Regional Forecasting

Campus							General Fund						Title I
PEIMS Org Descr	PEIMS Org	Campus Type	Grade Level	Division	Feeder Pattern	Projected Enrollment	6100 - Payroll Cost	6200 - Professional and Contracted Services	6300 - Supplies and Materials	6400 - Other Operating Costs	6600 - Capital Outlay	Grand Total	Allocation
Alcott ES	102	NES	Elementary	South	Sterling High School	234	\$ 2,344,344.00	\$ 535,602.00	\$ 99,204.00	\$ 2,000.00	\$ -	\$ 2,981,150.00	\$ 81,720.96
Almeda ES	104	NES	Elementary	South	Worthing High School	786	\$ 5,563,503.00	\$ 221,576.00	\$ 279,484.00	\$ 2,000.00	\$ -	\$ 6,066,563.00	\$ 281,032.65
Anderson ES	105	NES	Elementary	West	Westbury High School	574	\$ 4,263,764.00	\$ 162,108.00	\$ 212,984.00	\$ 2,000.00	\$ -	\$ 4,640,856.00	\$ 211,072.46
Arabic Immersion	478	Non-NES	Elementary	Central	Lamar High School	585	\$ 3,247,071.00	\$ 233,881.00	\$ 241,407.00	\$ 5,500.00	\$ 5,850.00	\$ 3,733,709.00	\$ 111,757.23
Ashford ES	273	NES	Elementary	West	Westside High School	511	\$ 4,335,061.00	\$ 212,060.00	\$ 193,704.00	\$ 2,000.00	\$ -	\$ 4,742,825.00	\$ 160,843.82
Askew ES	274	NES	Elementary	West	Westside High School	853	\$ 6,249,519.00	\$ 230,431.00	\$ 416,919.00	\$ 2,000.00	\$ -	\$ 6,898,869.00	\$ 233,525.35
Atherton ES	106	NES	Elementary	Central	Wheatley High School	473	\$ 3,886,001.00	\$ 213,494.00	\$ 426,882.00	\$ 2,000.00	\$ -	\$ 4,528,377.00	\$ 162,144.04
Attucks MS	041	Non-NES	Middle School	South	Worthing High School	422	\$ 3,563,208.00	\$ 465,743.00	\$ 64,071.00	\$ 7,513.00	\$ 4,220.00	\$ 4,104,755.00	\$ 155,015.01
Austin HS	001	NES	High School	Central	Austin High School	1,148	\$ 9,522,322.00	\$ 687,241.00	\$ 519,876.00	\$ 2,000.00	\$ -	\$ 10,731,439.00	\$ 445,749.45
Baker Montessori ES	259	Non-NES	K-8	Central	Lamar High School	592	\$ 3,871,720.00	\$ 131,573.00	\$ 142,954.00	\$ 10,000.00	\$ 5,920.00	\$ 4,162,167.00	\$ -
Barrick ES	107	Non-NES	Elementary	North	Houston MSTC	468	\$ 2,927,456.00	\$ 116,082.00	\$ 102,832.00	\$ 10,800.00	\$ 4,680.00	\$ 3,161,850.00	\$ 165,040.23
Bastian ES	108	Non-NES	Elementary	South	Worthing High School	694	\$ 3,653,129.00	\$ 245,084.00	\$ 157,731.00	\$ 33,000.00	\$ 6,940.00	\$ 4,095,884.00	\$ 240,137.84
BCM Acad MS	467	Non-NES	Middle School	South	Yates High School	308	\$ 2,897,636.00	\$ 379,201.00	\$ 60,366.00	\$ 19,496.00	\$ 3,080.00	\$ 3,359,779.00	\$ 82,116.18
BCM Biotech @ Rusk	234	Non-NES	Middle School	Central	Wheatley High School	345	\$ 2,819,037.00	\$ 356,166.00	\$ 152,980.00	\$ 54,300.00	\$ 3,450.00	\$ 3,385,933.00	\$ 91,817.67
Bell ES	151	NES	Elementary	West	Westbury High School	538	\$ 4,268,949.00	\$ 191,931.00	\$ 495,816.00	\$ 2,000.00	\$ -	\$ 4,958,696.00	\$ 188,976.70
Bellaire HS	002	Non-NES	High School	West	Bellaire High School	3,093	\$ 18,343,058.00	\$ 1,003,664.00	\$ 131,798.00	\$ 15,950.00	\$ 102,926.00	\$ 19,597,396.00	\$ 552,260.92
Bellfort ECC	360	Non-NES	Elementary	South	Chavez High School	333	\$ 2,255,544.00	\$ 106,368.00	\$ 30,679.00	\$ 4,284.00	\$ -	\$ 2,396,875.00	\$ 114,790.96
Benavidez ES	295	NES	Elementary	West	Wisdom High School	821	\$ 5,615,108.00	\$ 238,638.00	\$ 293,076.00	\$ 2,000.00	\$ -	\$ 6,148,822.00	\$ 305,170.84
Benbrook ES	268	Non-NES	Elementary	North	Scarborough High School	464	\$ 2,830,576.00	\$ 94,277.00	\$ 70,526.00	\$ 6,000.00	\$ 4,640.00	\$ 3,006,019.00	\$ 172,259.10
Berry ES	109	NES	Elementary	North	Kashmere High School	762	\$ 5,483,687.00	\$ 233,651.00	\$ 536,370.00	\$ 2,000.00	\$ -	\$ 6,255,708.00	\$ 270,587.19
Black MS	042	Non-NES	Middle School	North	Waltrip High School	1,332	\$ 7,462,636.00	\$ 517,783.00	\$ 275,206.00	\$ 60,000.00	\$ 13,320.00	\$ 8,328,945.00	\$ 258,656.68
Blackshear ES	110	NES	Elementary	South	Yates High School	313	\$ 2,790,158.00	\$ 217,175.00	\$ 178,470.00	\$ 2,000.00	\$ -	\$ 3,187,803.00	\$ 109,101.12
Bonham ES	111	NES	Elementary	West	Sharpstown High School	1,023	\$ 6,815,238.00	\$ 323,573.00	\$ 358,476.00	\$ 2,000.00	\$ -	\$ 7,499,287.00	\$ 357,765.68
Bonner ES	112	NES	Elementary	South	Chavez High School	568	\$ 4,407,911.00	\$ 278,854.00	\$ 206,784.00	\$ 2,000.00	\$ -	\$ 4,895,549.00	\$ 210,083.97
Booker Washington HS	016	NES	High School	North	Washington BT High School	833	\$ 8,099,943.00	\$ 507,230.00	\$ 366,825.00	\$ 2,000.00	\$ -	\$ 8,975,998.00	\$ 297,397.50
Braeburn ES	114	Non-NES	Elementary	West	Bellaire High School	889	\$ 5,643,745.00	\$ 219,998.00	\$ 88,715.00	\$ 23,050.00	\$ 63,822.00	\$ 6,039,330.00	\$ 308,385.17
Briargrove ES	116	Non-NES	Elementary	West	Wisdom High School	879	\$ 5,180,145.00	\$ 185,451.00	\$ 296,645.00	\$ 19,900.00	\$ 8,790.00	\$ 5,690,931.00	\$ 171,592.71
Briarmeadow Charter	344	Non-NES	K-8	West	Wisdom High School	554	\$ 3,959,624.00	\$ 167,446.00	\$ 56,596.00	\$ 7,500.00	\$ 5,540.00	\$ 4,196,706.00	\$ 75,398.46
Briscoe ES	117	Non-NES	Elementary	Central	Austin High School	225	\$ 2,192,692.00	\$ 103,814.00	\$ 181,583.00	\$ 210,000.00	\$ 12,250.00	\$ 2,700,339.00	\$ 77,898.36
Brookline ES	119	NES	Elementary	South	Sterling High School	617	\$ 4,657,934.00	\$ 250,124.00	\$ 227,964.00	\$ 2,000.00	\$ -	\$ 5,138,022.00	\$ 233,609.08
Browning ES	120	NES	Elementary	Central	Heights High School	404	\$ 3,041,511.00	\$ 122,998.00	\$ 150,164.00	\$ 2,000.00	\$ -	\$ 3,316,673.00	\$ 131,439.92
Bruce ES	121	NES	Elementary	Central	Wheatley High School	282	\$ 2,450,902.00	\$ 234,960.00	\$ 342,183.00	\$ 2,000.00	\$ -	\$ 3,030,045.00	\$ 108,973.72
Burbank ES	122	Non-NES	Elementary	North	Houston MSTC	753	\$ 5,217,918.00	\$ 159,199.00	\$ 66,673.00	\$ 9,870.00	\$ 7,530.00	\$ 5,461,190.00	\$ 268,918.49
Burbank MS	043	Non-NES	Middle School	North	Houston MSTC	1,420	\$ 8,962,848.00	\$ 725,005.00	\$ 274,476.00	\$ 48,500.00	\$ 14,200.00	\$ 10,025,029.00	\$ 505,595.82
Burnet ES	124	Non-NES	Elementary	Central	Austin High School	369	\$ 2,540,969.00	\$ 291,161.00	\$ 39,109.00	\$ 2,000.00	\$ 3,690.00	\$ 2,876,929.00	\$ 119,383.59
Burrus ES	125	NES	Elementary	North	Washington BT High School	191	\$ 2,272,282.00	\$ 151,283.00	\$ 263,726.00	\$ 2,000.00	\$ -	\$ 2,689,291.00	\$ 73,895.48
Bush ES	275	Non-NES	Elementary	West	Westside High School	720	\$ 4,261,124.00	\$ 204,202.00	\$ 97,962.00	\$ 8,040.00	\$ -	\$ 4,571,328.00	\$ -
Cage ES	287	NES	Elementary	Central	Austin High School	343	\$ 3,270,546.00	\$ 214,476.00	\$ 138,384.00	\$ 2,000.00	\$ -	\$ 3,625,406.00	\$ 115,759.53
Carnegie Vanguard HS	322	Non-NES	High School	Central	Heights High School	816	\$ 4,683,828.00	\$ 289,804.00	\$ 389,062.00	\$ 65,245.00	\$ 12,160.00	\$ 5,440,099.00	\$ 99,849.86
Carrillo ES	292	Non-NES	Elementary	Central	Austin High School	344	\$ 2,717,964.00	\$ 133,431.00	\$ 192,430.00	\$ 9,000.00	\$ 47,158.00	\$ 3,099,983.00	\$ 107,686.30
Challenge EC HS	323	Non-NES	High School	Central	Lamar High School	459	\$ 2,887,504.00	\$ 98,680.00	\$ 108,467.00	\$ 14,000.00	\$ -	\$ 3,108,651.00	\$ 142,050.75
Chavez HS	027	Non-NES	High School	South	Chavez High School	1,970	\$ 12,871,186.00	\$ 1,012,417.00	\$ 213,886.00	\$ 80,300.00	\$ -	\$ 14,177,789.00	\$ 673,438.18
Clifton MS	048	NES	Middle School	North	Scarborough High School	358	\$ 3,682,396.00	\$ 312,639.00	\$ 235,148.00	\$ 2,000.00	\$ -	\$ 4,232,183.00	\$ 148,228.83
Codwell ES	123	NES	Elementary	South	Sterling High School	346	\$ 2,797,855.00	\$ 115,895.00	\$ 381,331.00	\$ 2,000.00	\$ -	\$ 3,297,081.00	\$ 116,488.85
Community Services	013	Special Education	K-12	Central	Austin High School	-	\$ 4,684,155.00	\$ 657,670.00	\$ 56,519.00	\$ 46,246.00	\$ 36,579.00	\$ 5,481,169.00	\$ -
Condit ES	130	Non-NES	Elementary	West	Bellaire High School	736	\$ 4,990,661.00	\$ 125,124.00	\$ 73,183.00	\$ 8,001.00	\$ 12,000.00	\$ 5,208,969.00	\$ 82,465.17
Cook ES	358	NES	Elementary	North	Kashmere High School	465	\$ 3,516,441.00	\$ 246,271.00	\$ 471,924.00	\$ 2,000.00	\$ -	\$ 4,236,636.00	\$ 166,577.04
Coop ES	132	NES	Elementary	North	Houston MSTC	524	\$ 3,971,299.00	\$ 269,171.00	\$ 194,984.00	\$ 2,000.00	\$ -	\$ 4,437,454.00	\$ 199,198.62
Cornelius ES	133	Non-NES	Elementary	South	Sterling High School	760	\$ 4,515,821.00	\$ 172,095.00	\$ 109,872.00	\$ 1,002.00	\$ 32,600.00	\$ 4,831,390.00	\$ 257,330.94
Crespo ES	290	Non-NES	Elementary	South	Milby High School	522	\$ 3,753,088.00	\$ 222,695.00	\$ 199,295.00	\$ 23,101.00	\$ 13,348.00	\$ 4,211,527.00	\$ 180,710.11
Crockett ES	135	NES	Elementary	Central	Heights High School	547	\$ 3,851,101.00	\$ 153,831.00	\$ 556,143.00	\$ 2,000.00	\$ -	\$ 4,563,075.00	\$ 119,315.42
Cullen MS	044	NES	Middle School	South	Yates High School	272	\$ 3,797,865.00	\$ 388,340.00	\$ 110,184.00	\$ 2,000.00	\$ -	\$ 4,298,389.00	\$ 105,168.10
Cunningham ES	136	Non-NES	Elementary	West	Bellaire High School	548	\$ 3,547,908.00	\$ 196,279.00	\$ 91,003.00	\$ 5,500.00	\$ -	\$ 3,840,690.00	\$ 187,008.46



Campus							General Fund						Title I
PEIMS Org Descr	PEIMS Org	Campus Type	Grade Level	Division	Feeder Pattern	Projected Enrollment	6100 - Payroll Cost	6200 - Professional and Contracted Services	6300 -Supplies and Materials	6400 - Other Operating Costs	6600 - Capital Outlay	Grand Total	Allocation
DAEP EL	466	DAEP	Elementary	Central	Wheatley High School	-	\$ 370,012.00	\$ 1,303.00	\$ 35,039.00	\$ -	\$ 7,743.00	\$ 414,097.00	\$ -
DAEP Secondary	402	DAEP	Middle School	Central	Northside High School	80	\$ 3,726,966.00	\$ 52,026.00	\$ 324,695.00	\$ 38,200.00	\$ 236,507.00	\$ 4,378,394.00	\$ -
Davila ES	297	Non-NES	Elementary	South	Milby High School	413	\$ 3,440,038.00	\$ 132,384.00	\$ 157,519.00	\$ 8,000.00	\$ 4,130.00	\$ 3,742,071.00	\$ 147,575.14
De Chaumes ES	137	Non-NES	Elementary	North	Houston MSTC	696	\$ 4,369,066.00	\$ 196,774.00	\$ 64,804.00	\$ 9,300.00	\$ 6,960.00	\$ 4,646,904.00	\$ 248,595.37
Deady MS	045	NES	Middle School	South	Milby High School	410	\$ 4,405,446.00	\$ 416,535.00	\$ 254,600.00	\$ 2,000.00	\$ -	\$ 5,078,581.00	\$ 175,537.06
DeAnda ES	383	Non-NES	Elementary	South	Sterling High School	646	\$ 4,024,523.00	\$ 156,471.00	\$ 69,840.00	\$ 14,000.00	\$ 11,460.00	\$ 4,276,294.00	\$ 209,798.88
DeBakey HS	026	Non-NES	High School	Central	Lamar High School	899	\$ 6,098,167.00	\$ 1,056,690.00	\$ 85,500.00	\$ 6,500.00	\$ 47,990.00	\$ 7,294,847.00	\$ 123,872.85
DeZavala ES	138	NES	Elementary	South	Milby High School	136	\$ 2,262,006.00	\$ 161,331.00	\$ 179,259.00	\$ 2,000.00	\$ -	\$ 2,604,596.00	\$ 81,011.89
Dogan ES	140	NES	Elementary	Central	Wheatley High School	465	\$ 3,806,465.00	\$ 199,941.00	\$ 174,424.00	\$ 2,000.00	\$ -	\$ 4,182,830.00	\$ 167,517.75
Durham ES	115	Non-NES	Elementary	North	Waltrip High School	578	\$ 3,417,827.00	\$ 127,383.00	\$ 67,480.00	\$ 16,500.00	\$ 5,780.00	\$ 3,634,970.00	\$ 123,741.46
Durkee ES	144	NES	Elementary	North	Houston MSTC	428	\$ 3,310,164.00	\$ 207,727.00	\$ 163,384.00	\$ 2,000.00	\$ -	\$ 3,683,275.00	\$ 153,628.04
East EC HS	345	Non-NES	High School	Central	Austin High School	451	\$ 2,694,346.00	\$ 143,471.00	\$ 185,985.00	\$ 16,000.00	\$ 4,510.00	\$ 3,044,312.00	\$ 131,876.45
Eastwood Acad HS	301	Non-NES	High School	Central	Austin High School	380	\$ 2,475,305.00	\$ 120,983.00	\$ 106,668.00	\$ 12,500.00	\$ 30,800.00	\$ 2,746,256.00	\$ 92,917.57
Edison MS	046	NES	Middle School	Central	Austin High School	408	\$ 4,548,696.00	\$ 368,583.00	\$ 159,044.00	\$ 2,000.00	\$ -	\$ 5,078,323.00	\$ 155,102.24
Eliot ES	147	NES	Elementary	Central	Wheatley High School	495	\$ 3,780,636.00	\$ 317,717.00	\$ 184,464.00	\$ 2,000.00	\$ -	\$ 4,284,817.00	\$ 172,539.37
Elmore ES	475	NES	Elementary	North	Kashmere High School	458	\$ 3,688,879.00	\$ 284,700.00	\$ 164,904.00	\$ 2,000.00	\$ -	\$ 4,140,483.00	\$ 182,808.98
Elrod ES	148	Non-NES	Elementary	West	Westbury High School	724	\$ 4,637,827.00	\$ 262,915.00	\$ 284,895.00	\$ 17,950.00	\$ 38,240.00	\$ 5,241,827.00	\$ 263,449.83
Emerson ES	149	Non-NES	Elementary	West	Wisdom High School	1,026	\$ 5,304,945.00	\$ 281,328.00	\$ 161,396.00	\$ 18,600.00	\$ 166,760.00	\$ 5,933,029.00	\$ 356,389.14
Energized ECC	350	Charter	Charter	West	Bellaire High School	144	\$ 2,818.00	\$ 567,576.00	\$ -	\$ -	\$ -	\$ 570,394.00	\$ 68,249.54
Energized ES	364	Charter	Charter	West	Bellaire High School	718	\$ 12,232.00	\$ 4,127,453.00	\$ -	\$ -	\$ -	\$ 4,139,685.00	\$ 332,057.57
Energized MS	342	Charter	Charter	West	Bellaire High School	460	\$ 21,966.00	\$ 2,771,025.00	\$ -	\$ -	\$ -	\$ 2,792,991.00	\$ 194,271.49
Energy Inst HS	468	Non-NES	High School	South	Yates High School	660	\$ 3,792,655.00	\$ 170,713.00	\$ 46,854.00	\$ -	\$ 6,600.00	\$ 4,016,822.00	\$ 137,528.71
E-STEM Central HS	321	Charter	Charter	West	Sharpstown High School	490	\$ 25,104.00	\$ 2,900,258.00	\$ -	\$ -	\$ -	\$ 2,925,362.00	\$ 194,271.49
E-STEM West MS	390	Charter	Charter	West	Sharpstown High School	320	\$ 15,370.00	\$ 1,784,404.00	\$ -	\$ -	\$ -	\$ 1,799,774.00	\$ 125,204.97
Farias ECC	352	Non-NES	Elementary	North	Houston MSTC	381	\$ 2,759,524.00	\$ 117,659.00	\$ 31,932.00	\$ 5,000.00	\$ 3,810.00	\$ 2,917,925.00	\$ 143,990.41
Field ES	152	Non-NES	Elementary	Central	Heights High School	459	\$ 2,976,383.00	\$ 168,177.00	\$ 42,991.00	\$ 4,225.00	\$ 4,590.00	\$ 3,196,366.00	\$ 76,768.28
Fleming MS	078	NES	Middle School	Central	Wheatley High School	339	\$ 3,434,843.00	\$ 361,273.00	\$ 268,084.00	\$ 2,000.00	\$ -	\$ 4,066,200.00	\$ 124,549.09
Foerster ES	271	NES	Elementary	West	Westbury High School	495	\$ 4,010,214.00	\$ 139,582.00	\$ 187,424.00	\$ 2,000.00	\$ -	\$ 4,339,220.00	\$ 195,419.58
Fondren ES	153	Non-NES	Elementary	South	Madison High School	331	\$ 1,932,672.00	\$ 129,709.00	\$ 292,417.00	\$ 8,000.00	\$ 12,000.00	\$ 2,374,798.00	\$ 111,689.99
Fondren MS	072	NES	Middle School	West	Westbury High School	654	\$ 5,545,445.00	\$ 418,029.00	\$ 322,246.00	\$ 2,000.00	\$ -	\$ 6,287,720.00	\$ 273,427.01
Fonville MS	047	NES	Middle School	North	Houston MSTC	617	\$ 5,570,013.00	\$ 460,011.00	\$ 352,744.00	\$ 2,000.00	\$ -	\$ 6,384,768.00	\$ 234,484.24
Fonwood ECC	470	Non-NES	Elementary	North	North Forest High School	416	\$ 2,920,226.00	\$ 135,852.00	\$ 17,622.00	\$ 5,500.00	\$ 4,160.00	\$ 3,083,360.00	\$ 157,319.57
Forest Brook MS	476	NES	Middle School	North	North Forest High School	516	\$ 4,750,199.00	\$ 473,170.00	\$ 192,644.00	\$ 2,000.00	\$ -	\$ 5,418,013.00	\$ 217,265.85
Foster ES	154	Non-NES	Elementary	South	Yates High School	382	\$ 2,404,406.00	\$ 187,364.00	\$ 136,182.00	\$ 14,500.00	\$ 3,820.00	\$ 2,746,272.00	\$ 132,192.14
Fraga Middle Colg HS	485	Non-NES	High School	Central	Austin High School	120	\$ 981,840.00	\$ 8,695.00	\$ 84,935.00	\$ 4,000.00	\$ 1,200.00	\$ 1,080,670.00	\$ 40,276.08
Franklin ES	155	NES	Elementary	Central	Austin High School	223	\$ 2,371,259.00	\$ 158,244.00	\$ 98,364.00	\$ 2,000.00	\$ -	\$ 2,629,867.00	\$ 83,128.24
Frost ES	156	NES	Elementary	South	Sterling High School	434	\$ 3,460,284.00	\$ 237,243.00	\$ 165,664.00	\$ 2,000.00	\$ -	\$ 3,865,191.00	\$ 163,404.58
Furr HS	004	NES	High School	Central	Furr High School	960	\$ 8,456,363.00	\$ 489,199.00	\$ 510,481.00	\$ 2,000.00	\$ -	\$ 9,458,043.00	\$ 353,323.79
Gallegos ES	291	NES	Elementary	Central	Austin High School	379	\$ 3,085,714.00	\$ 189,603.00	\$ 150,104.00	\$ 2,000.00	\$ -	\$ 3,427,421.00	\$ 132,920.47
Garcia ES	283	Non-NES	Elementary	North	Houston MSTC	310	\$ 2,202,595.00	\$ 96,289.00	\$ 54,867.00	\$ 4,000.00	\$ 3,100.00	\$ 2,360,851.00	\$ 116,607.28
Garden Oaks ES	157	Non-NES	K-8	North	Waltrip High School	768	\$ 5,559,978.00	\$ 184,508.00	\$ 255,587.00	\$ 20,000.00	\$ 7,680.00	\$ 6,027,753.00	\$ 107,013.67
Garden Villas ES	158	Non-NES	Elementary	South	Sterling High School	366	\$ 2,722,582.00	\$ 246,290.00	\$ 195,287.00	\$ 11,000.00	\$ 3,660.00	\$ 3,178,819.00	\$ 115,629.89
Golfcrest ES	159	NES	Elementary	South	Sterling High School	394	\$ 3,440,821.00	\$ 158,720.00	\$ 153,264.00	\$ 2,000.00	\$ -	\$ 3,754,805.00	\$ 149,532.14
Gregg ES	162	NES	Elementary	South	Sterling High School	358	\$ 3,298,643.00	\$ 176,865.00	\$ 143,184.00	\$ 2,000.00	\$ -	\$ 3,620,692.00	\$ 134,741.30
Gregory-Lincoln PK-8	058	NES	K-8	Central	Heights High School	452	\$ 4,408,994.00	\$ 317,049.00	\$ 500,751.00	\$ 2,000.00	\$ -	\$ 5,228,794.00	\$ 161,798.05
Grissom ES	262	NES	Elementary	South	Madison High School	473	\$ 3,778,202.00	\$ 142,555.00	\$ 179,584.00	\$ 2,000.00	\$ -	\$ 4,102,341.00	\$ 158,618.51
Gross ES	369	NES	Elementary	West	Westbury High School	391	\$ 3,338,573.00	\$ 188,846.00	\$ 151,024.00	\$ 2,000.00	\$ -	\$ 3,680,443.00	\$ 150,197.71
Guilton Middle Colg	484	Non-NES	High School	West	Bellaire High School	104	\$ 856,436.00	\$ 30,538.00	\$ 28,528.00	\$ 2,500.00	\$ 1,040.00	\$ 919,042.00	\$ 39,914.01
HAIS HS	348	Non-NES	High School	Central	Lamar High School	453	\$ 2,776,335.00	\$ 227,783.00	\$ 209,705.00	\$ 15,350.00	\$ -	\$ 3,229,173.00	\$ 108,006.06
Halpin ECC	131	Non-NES	Elementary	West	Westbury High School	347	\$ 2,611,615.00	\$ 140,949.00	\$ 120,130.00	\$ 9,200.00	\$ 23,470.00	\$ 2,905,364.00	\$ 125,860.20
Hamilton MS	049	Non-NES	Middle School	Central	Heights High School	819	\$ 5,280,336.00	\$ 331,745.00	\$ 333,212.00	\$ 233,393.00	\$ 8,190.00	\$ 6,186,876.00	\$ 257,780.27
Harper DAEP	351	DAEP	High School	Central	Wheatley High School	194	\$ 3,902,575.00	\$ 224,239.00	\$ 155,607.00	\$ 33,413.00	\$ 34,778.00	\$ 4,350,612.00	\$ -
Harris Co-JJAEP	320	DAEP	Non-RAS	West	Bellaire High School	27	\$ -	\$ 792,000.00	\$ -	\$ -	\$ -	\$ 792,000.00	\$ -



School Pages

Campus							General Fund						Title I
PEIMS Org Descr	PEIMS Org	Campus Type	Grade Level	Division	Feeder Pattern	Projected Enrollment	6100 - Payroll Cost	6200 - Professional and Contracted Services	6300 -Supplies and Materials	6400 - Other Operating Costs	6600 - Capital Outlay	Grand Total	Allocation
Harris, J.R. ES	166	NES	Elementary	South	Milby High School	313	\$ 2,679,200.00	\$ 154,804.00	\$ 122,524.00	\$ 2,000.00	\$ -	\$ 2,958,528.00	\$ 111,006.79
Harris, R.P. ES	167	NES	Elementary	Central	Furr High School	326	\$ 2,913,199.00	\$ 195,308.00	\$ 129,464.00	\$ 2,000.00	\$ -	\$ 3,239,971.00	\$ 139,481.63
Hartman MS	051	NES	Middle School	South	Sterling High School	634	\$ 5,531,325.00	\$ 516,082.00	\$ 393,910.00	\$ 2,000.00	\$ -	\$ 6,443,317.00	\$ 261,825.04
Hartsfield ES	168	NES	Elementary	South	Yates High School	301	\$ 2,793,629.00	\$ 155,435.00	\$ 274,022.00	\$ 2,000.00	\$ -	\$ 3,225,086.00	\$ 108,373.78
Harvard ES	169	Non-NES	Elementary	Central	Heights High School	672	\$ 3,941,858.00	\$ 131,399.00	\$ 323,093.00	\$ 13,400.00	\$ 6,720.00	\$ 4,416,470.00	\$ -
HCC Lifeskills	097	Special Education	12th Grade	Central	Lamar High School	65	\$ 2,083,860.00	\$ -	\$ -	\$ -	\$ -	\$ 2,083,860.00	\$ -
Heights HS	012	Non-NES	High School	Central	Heights High School	2,462	\$ 14,600,081.00	\$ 1,080,801.00	\$ 559,817.00	\$ 161,790.00	\$ 39,244.00	\$ 16,441,733.00	\$ 530,903.68
Helms ES	170	Non-NES	Elementary	Central	Heights High School	488	\$ 3,293,963.00	\$ 136,837.00	\$ 57,642.00	\$ 6,000.00	\$ -	\$ 3,494,442.00	\$ 80,462.70
Henderson JP ES	171	Non-NES	Elementary	Central	Austin High School	532	\$ 3,152,034.00	\$ 171,547.00	\$ 58,988.00	\$ 6,000.00	\$ -	\$ 3,388,569.00	\$ 191,934.71
Henderson NQ ES	172	NES	Elementary	Central	Wheatley High School	205	\$ 2,335,260.00	\$ 126,226.00	\$ 90,204.00	\$ 2,000.00	\$ -	\$ 2,553,690.00	\$ 71,645.72
Henry MS	052	NES	Middle School	North	Houston MSTC	534	\$ 5,424,797.00	\$ 384,486.00	\$ 320,064.00	\$ 2,000.00	\$ -	\$ 6,131,347.00	\$ 217,349.95
Herod ES	173	Non-NES	Elementary	West	Bellaire High School	739	\$ 4,570,851.00	\$ 163,107.00	\$ 115,664.00	\$ 6,800.00	\$ 17,390.00	\$ 4,873,812.00	\$ 171,752.36
Herrera ES	286	Non-NES	Elementary	North	Houston MSTC	780	\$ 4,997,935.00	\$ 136,282.00	\$ 50,907.00	\$ -	\$ 7,800.00	\$ 5,192,924.00	\$ 253,442.70
Highland Heights ES	174	NES	Elementary	North	Washington BT High School	420	\$ 3,637,241.00	\$ 231,561.00	\$ 162,864.00	\$ 2,000.00	\$ -	\$ 4,033,666.00	\$ 160,378.65
Hilliard ES	473	NES	Elementary	North	North Forest High School	592	\$ 4,071,511.00	\$ 308,626.00	\$ 217,424.00	\$ 2,000.00	\$ -	\$ 4,599,561.00	\$ 210,354.33
Hines-Caldwell ES	395	Non-NES	Elementary	South	Madison High School	699	\$ 3,885,744.00	\$ 177,153.00	\$ -	\$ -	\$ -	\$ 4,062,897.00	\$ 231,692.40
Hobby ES	175	NES	Elementary	South	Madison High School	423	\$ 3,412,080.00	\$ 171,001.00	\$ 161,984.00	\$ 2,000.00	\$ -	\$ 3,747,065.00	\$ 157,924.73
Hogg MS	053	Non-NES	Middle School	Central	Heights High School	1,140	\$ 7,268,113.00	\$ 717,002.00	\$ 133,308.00	\$ 1,000.00	\$ 74,107.00	\$ 8,193,530.00	\$ 178,099.30
Holland MS	050	NES	Middle School	Central	Furr High School	498	\$ 4,897,655.00	\$ 372,576.00	\$ 202,244.00	\$ 2,000.00	\$ -	\$ 5,474,475.00	\$ 206,969.63
Horn ES	178	Non-NES	Elementary	West	Bellaire High School	751	\$ 4,498,136.00	\$ 211,426.00	\$ 174,639.00	\$ 6,500.00	\$ 17,110.00	\$ 4,907,811.00	\$ -
Houston MSTC HS	310	NES	High School	North	Houston MSTC	2,579	\$ 19,378,093.00	\$ 778,429.00	\$ 1,013,938.00	\$ 2,000.00	\$ -	\$ 21,172,460.00	\$ 902,674.79
HS Ahead Academy MS	456	Non-NES	Middle School	North	Washington BT High School	118	\$ 1,291,622.00	\$ 23,199.00	\$ 2,108.00	\$ -	\$ 2,902.00	\$ 1,319,831.00	\$ 52,439.86
HSPVA	025	Non-NES	High School	Central	Northside High School	765	\$ 5,535,952.00	\$ 760,084.00	\$ 9,498.00	\$ 2,248.00	\$ 7,650.00	\$ 6,315,432.00	\$ -
Isaacs ES	180	NES	Elementary	Central	Wheatley High School	275	\$ 2,420,028.00	\$ 104,253.00	\$ 108,124.00	\$ 2,000.00	\$ -	\$ 2,634,405.00	\$ 94,579.42
Janowski ES	181	Non-NES	Elementary	North	Houston MSTC	393	\$ 2,746,727.00	\$ 133,207.00	\$ 44,656.00	\$ 20,000.00	\$ 3,930.00	\$ 2,948,520.00	\$ 140,810.49
Jefferson ES	182	NES	Elementary	Central	Northside High School	316	\$ 2,780,055.00	\$ 117,033.00	\$ 123,324.00	\$ 2,000.00	\$ -	\$ 3,022,412.00	\$ 115,127.98
Jones Futures Acad	006	Non-NES	High School	South	Worthing High School	302	\$ 2,424,650.00	\$ 319,691.00	\$ 44,344.00	\$ 300.00	\$ 3,020.00	\$ 2,792,005.00	\$ 108,939.84
Kashmere Gardens ES	185	NES	Elementary	North	Kashmere High School	282	\$ 2,907,933.00	\$ 126,718.00	\$ 361,431.00	\$ 2,000.00	\$ -	\$ 3,398,082.00	\$ 118,796.38
Kashmere HS	007	NES	High School	North	Kashmere High School	570	\$ 7,077,873.00	\$ 539,977.00	\$ 522,844.00	\$ 2,000.00	\$ -	\$ 8,142,694.00	\$ 226,529.26
Kelso ES	187	NES	Elementary	South	Sterling High School	390	\$ 3,153,659.00	\$ 146,705.00	\$ 147,684.00	\$ 2,000.00	\$ -	\$ 3,450,048.00	\$ 143,194.31
Kennedy ES	188	NES	Elementary	North	Washington BT High School	477	\$ 3,636,069.00	\$ 186,041.00	\$ 179,144.00	\$ 2,000.00	\$ -	\$ 4,003,254.00	\$ 172,372.96
Ketelsen ES	389	NES	Elementary	Central	Northside High School	395	\$ 3,292,385.00	\$ 253,182.00	\$ 151,304.00	\$ 2,000.00	\$ -	\$ 3,698,871.00	\$ 147,593.03
Key MS	079	NES	Middle School	North	Kashmere High School	548	\$ 5,031,078.00	\$ 390,499.00	\$ 453,943.00	\$ 2,000.00	\$ -	\$ 5,877,520.00	\$ 198,688.68
Kolter ES	189	Non-NES	Elementary	West	Bellaire High School	754	\$ 4,748,821.00	\$ 157,515.00	\$ 196,963.00	\$ 5,000.00	\$ 7,540.00	\$ 5,115,839.00	\$ -
Lamar HS	008	Non-NES	High School	Central	Lamar High School	3,043	\$ 16,994,019.00	\$ 1,544,285.00	\$ 156,007.00	\$ 62,500.00	\$ 30,430.00	\$ 18,787,241.00	\$ 500,400.00
Lanier, B. MS	057	Non-NES	Middle School	Central	Lamar High School	1,410	\$ 8,075,784.00	\$ 589,450.00	\$ 282,845.00	\$ 22,000.00	\$ 14,100.00	\$ 8,984,179.00	\$ -
Lantrip ES	192	Non-NES	Elementary	Central	Austin High School	457	\$ 2,649,734.00	\$ 239,700.00	\$ 70,947.00	\$ 5,000.00	\$ 12,570.00	\$ 2,977,951.00	\$ 129,787.71
Las Americas MS	340	NES	Middle School	West	Sharpstown High School	191	\$ 2,360,569.00	\$ 81,964.00	\$ 89,484.00	\$ 2,000.00	\$ -	\$ 2,534,017.00	\$ 76,260.66
Laurenzo ECC	357	Non-NES	Elementary	Central	Austin High School	216	\$ 1,830,989.00	\$ 75,675.00	\$ 92,310.00	\$ 122,000.00	\$ 2,160.00	\$ 2,123,134.00	\$ 73,934.95
Law and Justice HS	034	Non-NES	High School	Central	Austin High School	421	\$ 2,910,351.00	\$ 169,892.00	\$ 90,049.00	\$ 1,000.00	\$ -	\$ 3,171,292.00	\$ 125,750.95
Law ES	263	Non-NES	Elementary	South	Worthing High School	501	\$ 2,942,164.00	\$ 140,946.00	\$ 160,913.00	\$ 53,400.00	\$ 9,510.00	\$ 3,306,933.00	\$ 182,482.31
Lawson, A.H. MS	075	NES	Middle School	South	Madison High School	1,018	\$ 8,599,707.00	\$ 617,199.00	\$ 593,352.00	\$ 2,000.00	\$ -	\$ 9,812,258.00	\$ 389,743.51
Lewis ES	194	NES	Elementary	South	Chavez High School	707	\$ 4,933,501.00	\$ 265,868.00	\$ 256,010.00	\$ 2,000.00	\$ -	\$ 5,457,379.00	\$ 253,757.61
Liberty HS	324	Non-NES	High School	West	Bellaire High School	328	\$ 2,154,519.00	\$ 443,627.00	\$ 105,895.00	\$ 300.00	\$ 3,280.00	\$ 2,707,621.00	\$ 135,833.80
Lockhart ES	195	NES	Elementary	South	Yates High School	307	\$ 2,909,430.00	\$ 157,150.00	\$ 283,912.00	\$ 2,000.00	\$ -	\$ 3,352,492.00	\$ 109,321.89
Long Academy	059	NES	Middle School	West	Sharpstown High School	670	\$ 6,551,440.00	\$ 565,345.00	\$ 294,212.00	\$ 2,000.00	\$ -	\$ 7,412,997.00	\$ 254,279.44
Longfellow ES	196	NES	Elementary	West	Bellaire High School	663	\$ 4,520,409.00	\$ 208,382.00	\$ 587,132.00	\$ 2,000.00	\$ -	\$ 5,317,923.00	\$ 177,856.10
Looscan ES	197	NES	Elementary	Central	Northside High School	245	\$ 2,227,827.00	\$ 162,168.00	\$ 103,684.00	\$ 2,000.00	\$ -	\$ 2,495,679.00	\$ 81,971.22
Love ES	198	Non-NES	Elementary	Central	Heights High School	334	\$ 2,608,285.00	\$ 107,090.00	\$ 57,565.00	\$ 48,017.00	\$ 3,340.00	\$ 2,824,297.00	\$ 80,511.50
Lovett ES	199	Non-NES	Elementary	West	Bellaire High School	663	\$ 4,396,350.00	\$ 160,570.00	\$ 203,437.00	\$ 4,000.00	\$ 6,630.00	\$ 4,770,987.00	\$ 85,727.72
Lyons ES	128	Non-NES	Elementary	North	Houston MSTC	829	\$ 4,869,528.00	\$ 135,323.00	\$ 80,912.00	\$ -	\$ 8,290.00	\$ 5,094,053.00	\$ 287,835.15
M. Leland Coll. Prep	458	Non-NES	Middle School	Central	Wheatley High School	287	\$ 2,431,522.00	\$ 229,787.00	\$ 62,950.00	\$ 750.00	\$ 2,870.00	\$ 2,727,879.00	\$ 89,141.41
MacGregor ES	201	Non-NES	Elementary	Central	Lamar High School	420	\$ 2,922,749.00	\$ 135,989.00	\$ 92,073.00	\$ -	\$ -	\$ 3,150,811.00	\$ 122,842.20

PEIMS Org Descr	PEIMS Org	Campus					General Fund					Grand Total	Title I Allocation
		Campus Type	Grade Level	Division	Feeder Pattern	Projected Enrollment	6100 - Payroll Cost	6200 - Professional and Contracted Services	6300 - Supplies and Materials	6400 - Other Operating Costs	6600 - Capital Outlay		
Mading ES	203	Non-NES	Elementary	South	Sterling High School	357	\$ 2,683,659.00	\$ 169,361.00	\$ 117,217.00	\$ 7,500.00	\$ 74,570.00	\$ 3,052,307.00	\$ 115,293.10
Madison HS	010	NES	High School	South	Madison High School	1,810	\$ 13,492,024.00	\$ 815,664.00	\$ 721,768.00	\$ 2,000.00	\$ -	\$ 15,031,456.00	\$ 618,113.32
Mandarin Chinese Sch	460	Non-NES	K-8	West	Wisdom High School	789	\$ 4,884,871.00	\$ 110,447.00	\$ 208,126.00	\$ 15,000.00	\$ 7,890.00	\$ 5,226,334.00	\$ -
Marshall ES	480	NES	Elementary	North	North Forest High School	511	\$ 3,895,062.00	\$ 311,019.00	\$ 176,704.00	\$ 2,000.00	\$ -	\$ 4,384,785.00	\$ 190,555.08
Marshall MS	061	NES	Middle School	Central	Northside High School	524	\$ 4,711,155.00	\$ 356,062.00	\$ 321,538.00	\$ 2,000.00	\$ -	\$ 5,390,755.00	\$ 200,957.92
Martinez, C. ES	289	Non-NES	Elementary	Central	Northside High School	263	\$ 1,921,178.00	\$ 125,456.00	\$ 78,669.00	\$ 5,500.00	\$ -	\$ 2,130,803.00	\$ 91,483.43
Martinez, R. ES	298	NES	Elementary	Central	Wheatley High School	399	\$ 3,344,802.00	\$ 193,193.00	\$ 153,784.00	\$ 2,000.00	\$ -	\$ 3,693,779.00	\$ 150,125.35
McGowen ES	179	NES	Elementary	North	Kashmere High School	322	\$ 2,642,312.00	\$ 174,815.00	\$ 132,584.00	\$ 2,000.00	\$ -	\$ 2,951,711.00	\$ 124,269.29
McNamara ES	227	Non-NES	Elementary	West	Sharpstown High School	974	\$ 5,629,680.00	\$ 158,496.00	\$ 138,406.00	\$ 18,700.00	\$ 9,740.00	\$ 5,955,022.00	\$ 350,327.38
McReynolds MS	062	NES	Middle School	Central	Wheatley High School	279	\$ 3,508,942.00	\$ 491,200.00	\$ 239,064.00	\$ 2,000.00	\$ -	\$ 4,241,206.00	\$ 119,564.88
Memorial ES	204	Non-NES	Elementary	Central	Lamar High School	437	\$ 2,743,025.00	\$ 131,969.00	\$ 52,070.00	\$ 3,000.00	\$ 4,370.00	\$ 2,934,434.00	\$ 62,650.77
Meyerland PVA MS	055	Non-NES	Middle School	West	Bellaire High School	1,129	\$ 7,663,094.00	\$ 729,609.00	\$ 173,914.00	\$ 5,000.00	\$ 61,290.00	\$ 8,632,907.00	\$ 222,074.64
Milby HS	011	Non-NES	High School	South	Milby High School	2,106	\$ 12,831,764.00	\$ 846,757.00	\$ 837,383.00	\$ 101,877.00	\$ 88,520.00	\$ 14,706,301.00	\$ 726,157.51
Milne ES	299	NES	Elementary	West	Sharpstown High School	490	\$ 3,759,809.00	\$ 150,454.00	\$ 182,824.00	\$ 2,000.00	\$ -	\$ 4,095,087.00	\$ 179,048.73
Mistral ECC	354	Non-NES	Elementary	West	Bellaire High School	343	\$ 2,567,340.00	\$ 145,737.00	\$ 150,218.00	\$ 1,500.00	\$ 6,921.00	\$ 2,871,716.00	\$ 117,205.44
Mitchell ES	264	NES	Elementary	South	Sterling High School	617	\$ 4,834,106.00	\$ 141,717.00	\$ 223,504.00	\$ 2,000.00	\$ -	\$ 5,201,327.00	\$ 203,573.86
MLK ECC	355	Non-NES	Elementary	South	Madison High School	311	\$ 2,243,607.00	\$ 130,454.00	\$ 71,507.00	\$ 7,400.00	\$ 15,110.00	\$ 2,468,087.00	\$ 111,798.86
Montgomery ES	207	NES	Elementary	South	Madison High School	411	\$ 3,367,209.00	\$ 149,510.00	\$ 159,224.00	\$ 2,000.00	\$ -	\$ 3,677,943.00	\$ 150,560.51
Moreno ES	359	Non-NES	Elementary	North	Houston MSTC	692	\$ 4,044,543.00	\$ 237,526.00	\$ 133,135.00	\$ 30,500.00	\$ 6,920.00	\$ 4,452,624.00	\$ 250,265.37
Mount Carmel Acad HS	311	Charter	Charter	South	Sterling High School	216	\$ -	\$ 1,594,685.00	\$ -	\$ -	\$ -	\$ 1,594,685.00	\$ 73,511.77
Navarro, Y.B. MS	054	NES	Middle School	Central	Austin High School	437	\$ 4,240,989.00	\$ 448,716.00	\$ 168,044.00	\$ 2,000.00	\$ -	\$ 4,859,749.00	\$ 175,162.76
Neff ECC	209	Non-NES	Elementary	West	Sharpstown High School	573	\$ 3,948,013.00	\$ 183,557.00	\$ 65,536.00	\$ 6,500.00	\$ -	\$ 4,203,606.00	\$ 204,716.17
Neff ES	394	NES	Elementary	West	Sharpstown High School	747	\$ 5,208,955.00	\$ 130,403.00	\$ 256,644.00	\$ 2,000.00	\$ -	\$ 5,598,002.00	\$ 255,620.07
North Forest HS	477	NES	High School	North	North Forest High School	906	\$ 8,555,318.00	\$ 818,030.00	\$ 373,156.00	\$ 2,000.00	\$ -	\$ 9,748,504.00	\$ 337,319.38
North Houston EC HS	308	Non-NES	High School	North	Houston MSTC	475	\$ 3,001,944.00	\$ 88,200.00	\$ 62,391.00	\$ -	\$ 4,750.00	\$ 3,157,285.00	\$ 153,577.73
Northline ES	210	NES	Elementary	North	Houston MSTC	382	\$ 3,042,193.00	\$ 170,357.00	\$ 153,504.00	\$ 2,000.00	\$ -	\$ 3,368,054.00	\$ 143,194.31
Northside HS	003	NES	High School	Central	Northside High School	1,016	\$ 8,808,770.00	\$ 561,990.00	\$ 412,856.00	\$ 2,000.00	\$ -	\$ 9,785,616.00	\$ 378,416.50
Oak Forest ES	211	Non-NES	Elementary	North	Waltrip High School	916	\$ 5,856,349.00	\$ 250,978.00	\$ 18,233.00	\$ 1,820.00	\$ 9,160.00	\$ 6,136,540.00	\$ -
Oates ES	212	NES	Elementary	Central	Furr High School	232	\$ 2,571,305.00	\$ 158,793.00	\$ 100,924.00	\$ 2,000.00	\$ -	\$ 2,833,022.00	\$ 96,441.85
Ortiz MS	338	NES	Middle School	South	Chavez High School	754	\$ 6,422,006.00	\$ 480,101.00	\$ 491,050.00	\$ 2,000.00	\$ -	\$ 7,395,157.00	\$ 278,504.41
Osborne ES	213	NES	Elementary	North	Washington BT High School	329	\$ 2,824,635.00	\$ 173,849.00	\$ 130,764.00	\$ 2,000.00	\$ -	\$ 3,131,248.00	\$ 116,318.60
Park Place ES	214	Non-NES	Elementary	South	Chavez High School	712	\$ 4,334,815.00	\$ 246,081.00	\$ 43,115.00	\$ 5,744.00	\$ 7,120.00	\$ 4,636,875.00	\$ 242,428.76
Parker ES	215	Non-NES	Elementary	West	Westbury High School	882	\$ 5,874,821.00	\$ 212,827.00	\$ 204,203.00	\$ 36,849.00	\$ 8,820.00	\$ 6,337,520.00	\$ 126,106.49
Patterson ES	216	Non-NES	Elementary	South	Chavez High School	872	\$ 5,144,842.00	\$ 184,167.00	\$ 119,502.00	\$ 7,000.00	\$ 8,720.00	\$ 5,464,231.00	\$ 305,044.51
Peck ES	217	NES	Elementary	South	Yates High School	329	\$ 3,123,637.00	\$ 231,866.00	\$ 128,804.00	\$ 2,000.00	\$ -	\$ 3,486,307.00	\$ 121,203.19
Pershing MS	064	Non-NES	Middle School	Central	Lamar High School	1,250	\$ 8,235,535.00	\$ 720,671.00	\$ 89,506.00	\$ -	\$ -	\$ 9,045,712.00	\$ 255,674.19
Petersen ES	265	NES	Elementary	South	Madison High School	352	\$ 2,852,883.00	\$ 149,023.00	\$ 139,704.00	\$ 2,000.00	\$ -	\$ 3,143,610.00	\$ 127,116.57
Pilgrim Academy	218	Non-NES	K-8	West	Wisdom High School	1,286	\$ 7,563,859.00	\$ 409,832.00	\$ 418,265.00	\$ 160,000.00	\$ 12,860.00	\$ 8,564,816.00	\$ 462,305.41
Pin Oak MS	337	Non-NES	Middle School	West	Bellaire High School	1,184	\$ 7,523,880.00	\$ 613,237.00	\$ 74,213.00	\$ 12,900.00	\$ 11,840.00	\$ 8,236,070.00	\$ 189,846.73
Piney Point ES	219	Non-NES	Elementary	West	Wisdom High School	1,312	\$ 7,512,841.00	\$ 365,696.00	\$ 651,012.00	\$ 62,604.00	\$ 58,120.00	\$ 8,650,273.00	\$ 450,304.11
Pleasantville ES	220	Non-NES	Elementary	Central	Furr High School	230	\$ 1,808,405.00	\$ 99,889.00	\$ 56,544.00	\$ 2,675.00	\$ 2,300.00	\$ 1,969,813.00	\$ 81,945.90
Poe ES	221	Non-NES	Elementary	Central	Lamar High School	734	\$ 4,077,889.00	\$ 167,594.00	\$ 51,073.00	\$ 5,550.00	\$ 7,340.00	\$ 4,309,446.00	\$ -
Port Houston ES	222	NES	Elementary	Central	Furr High School	274	\$ 2,534,523.00	\$ 118,475.00	\$ 109,844.00	\$ 2,000.00	\$ -	\$ 2,764,842.00	\$ 97,960.57
Project Chrysalis MS	071	NES	Middle School	Central	Austin High School	247	\$ 2,635,276.00	\$ 76,375.00	\$ 78,900.00	\$ 2,000.00	\$ -	\$ 2,792,551.00	\$ 67,398.33
Pugh ES	223	NES	Elementary	Central	Wheatley High School	313	\$ 2,618,648.00	\$ 121,761.00	\$ 270,200.00	\$ 2,000.00	\$ -	\$ 3,012,609.00	\$ 108,807.87
R D S P D <sup>3</sup>	380	Special Education	Elementary	South	Madison High School	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ray Daily ES	396	Non-NES	Elementary	West	Westside High School	818	\$ 4,787,400.00	\$ 222,800.00	\$ 147,224.00	\$ 7,000.00	\$ 28,180.00	\$ 5,192,604.00	\$ 191,087.98
Reagan Ed Ctr K-8	382	NES	K-8	South	Madison High School	737	\$ 6,511,158.00	\$ 528,868.00	\$ 269,810.00	\$ 2,000.00	\$ -	\$ 7,311,836.00	\$ 261,253.18
Red ES	224	Non-NES	Elementary	West	Westbury High School	564	\$ 3,571,414.00	\$ 126,818.00	\$ 112,359.00	\$ 4,500.00	\$ 5,640.00	\$ 3,820,731.00	\$ 146,658.02
Revere MS	060	NES	Middle School	West	Westside High School	1,101	\$ 8,687,275.00	\$ 463,430.00	\$ 503,036.00	\$ 2,000.00	\$ -	\$ 9,655,741.00	\$ 388,261.91
Reynolds ES	225	NES	Elementary	South	Worthing High School	281	\$ 2,598,050.00	\$ 224,299.00	\$ 112,964.00	\$ 2,000.00	\$ -	\$ 2,937,313.00	\$ 99,576.73
Rice School PK-8	080	Non-NES	K-8	Central	Lamar High School	1,031	\$ 6,871,247.00	\$ 341,142.00	\$ 66,517.00	\$ -	\$ 10,310.00	\$ 7,289,216.00	\$ 254,733.25
River Oaks ES	228	Non-NES	Elementary	Central	Lamar High School	740	\$ 4,315,440.00	\$ 192,855.00	\$ 250,617.00	\$ 500.00	\$ 7,400.00	\$ 4,766,812.00	\$ -

## School Pages

Campus							General Fund						Title I
PEIMS Org Descr	PEIMS Org	Campus Type	Grade Level	Division	Feeder Pattern	Projected Enrollment	6100 - Payroll Cost	6200 - Professional and Contracted Services	6300 - Supplies and Materials	6400 - Other Operating Costs	6600 - Capital Outlay	Grand Total	Allocation
Roberts ES	229	Non-NES	Elementary	Central	Lamar High School	731	\$ 4,015,451.00	\$ 163,857.00	\$ 294,023.00	\$ 900.00	\$ 7,310.00	\$ 4,481,541.00	\$ -
Robinson ES	186	NES	Elementary	Central	Furr High School	410	\$ 3,195,433.00	\$ 236,637.00	\$ 156,064.00	\$ 2,000.00	\$ -	\$ 3,590,134.00	\$ 162,780.78
Roderick R Paige ES	113	NES	Elementary	North	Kashmere High School	377	\$ 2,932,750.00	\$ 259,557.00	\$ 150,024.00	\$ 2,000.00	\$ -	\$ 3,344,331.00	\$ 142,682.03
Rodriguez ES	372	Non-NES	Elementary	West	Wisdom High School	902	\$ 5,214,537.00	\$ 289,226.00	\$ 124,313.00	\$ 6,800.00	\$ 22,020.00	\$ 5,656,896.00	\$ 299,671.24
Roosevelt ES	231	Non-NES	Elementary	Central	Northside High School	405	\$ 2,936,476.00	\$ 138,779.00	\$ 50,066.00	\$ 2,500.00	\$ 14,050.00	\$ 3,141,871.00	\$ 124,052.31
Ross ES	232	NES	Elementary	Central	Northside High School	223	\$ 2,458,006.00	\$ 111,428.00	\$ 232,010.00	\$ 2,000.00	\$ -	\$ 2,803,444.00	\$ 91,780.12
Rucker ES	233	NES	Elementary	South	Chavez High School	441	\$ 3,302,139.00	\$ 205,007.00	\$ 167,624.00	\$ 2,000.00	\$ -	\$ 3,676,770.00	\$ 142,257.39
Sanchez ES	281	NES	Elementary	South	Milby High School	382	\$ 3,300,062.00	\$ 164,711.00	\$ 150,424.00	\$ 2,000.00	\$ -	\$ 3,617,197.00	\$ 152,528.78
Scarborough ES	237	Non-NES	Elementary	North	Houston MSTC	724	\$ 4,491,065.00	\$ 161,955.00	\$ 677,695.00	\$ 10,002.00	\$ 7,240.00	\$ 5,347,957.00	\$ 248,521.57
Scarborough HS	024	NES	High School	North	Scarborough High School	697	\$ 7,214,940.00	\$ 451,971.00	\$ 298,014.00	\$ 2,000.00	\$ -	\$ 7,966,925.00	\$ 252,296.49
Schl @ St. George ES	353	Non-NES	Elementary	West	Wisdom High School	777	\$ 4,381,009.00	\$ 233,838.00	\$ 202,952.00	\$ 16,500.00	\$ 9,770.00	\$ 4,844,069.00	\$ 148,410.97
Scroggins ES	269	NES	Elementary	Central	Wheatley High School	308	\$ 2,726,783.00	\$ 140,035.00	\$ 335,764.00	\$ 2,000.00	\$ -	\$ 3,204,582.00	\$ 116,401.54
Seguin ES	373	NES	Elementary	South	Sterling High School	307	\$ 2,990,719.00	\$ 203,665.00	\$ 126,504.00	\$ 2,000.00	\$ -	\$ 3,322,888.00	\$ 121,810.77
Shadowbriar ES	276	Non-NES	Elementary	West	Westside High School	418	\$ 2,467,193.00	\$ 125,443.00	\$ 211,217.00	\$ 7,000.00	\$ 4,180.00	\$ 2,815,033.00	\$ 128,434.88
Shadydale ES	479	NES	Elementary	North	North Forest High School	561	\$ 4,072,533.00	\$ 266,717.00	\$ 204,824.00	\$ 2,000.00	\$ -	\$ 4,546,074.00	\$ 216,469.75
Sharpstown HS	023	NES	High School	West	Sharpstown High School	1,864	\$ 13,057,554.00	\$ 500,221.00	\$ 728,768.00	\$ 2,000.00	\$ -	\$ 14,288,543.00	\$ 630,062.85
Sharpstown Intern'l	081	Non-NES	High School	West	Sharpstown High School	1,281	\$ 7,896,253.00	\$ 600,956.00	\$ 180,679.00	\$ 67,810.00	\$ 84,660.00	\$ 8,830,358.00	\$ 438,590.94
Shearn ES	239	Non-NES	Elementary	West	Bellaire High School	479	\$ 2,642,701.00	\$ 81,223.00	\$ 37,421.00	\$ 1,500.00	\$ 4,790.00	\$ 2,767,635.00	\$ 164,273.10
Sherman ES	240	Non-NES	Elementary	Central	Northside High School	454	\$ 3,367,689.00	\$ 150,866.00	\$ 48,493.00	\$ 1,200.00	\$ -	\$ 3,568,248.00	\$ 171,459.92
Sinclair ES	241	Non-NES	Elementary	North	Waltrip High School	724	\$ 4,717,007.00	\$ 154,107.00	\$ 73,507.00	\$ -	\$ 7,240.00	\$ 4,951,861.00	\$ 87,113.35
Smith, K. ES	242	NES	Elementary	North	Scarborough High School	739	\$ 5,588,185.00	\$ 267,262.00	\$ 261,770.00	\$ 2,000.00	\$ -	\$ 6,119,217.00	\$ 261,492.19
SOAR Center <sup>3</sup>	069	Special Education	EE-12	North	Waltrip High School	134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
South EC HS	486	Non-NES	High School	South	Worthing High School	406	\$ 2,434,483.00	\$ 34,884.00	\$ 119,835.00	\$ 51,485.00	\$ 4,060.00	\$ 2,644,747.00	\$ 111,961.13
Southmayd ES	244	NES	Elementary	South	Milby High School	314	\$ 2,751,667.00	\$ 131,049.00	\$ 126,764.00	\$ 2,000.00	\$ -	\$ 3,011,480.00	\$ 123,336.07
Sterling HS	014	NES	High School	South	Sterling High School	1,117	\$ 10,623,313.00	\$ 525,571.00	\$ 504,406.00	\$ 2,000.00	\$ -	\$ 11,655,290.00	\$ 436,678.23
Stevens ES	245	NES	Elementary	North	Waltrip High School	591	\$ 4,180,463.00	\$ 172,810.00	\$ 479,662.00	\$ 2,000.00	\$ -	\$ 4,834,935.00	\$ 178,218.95
Stevenson MS	098	Non-NES	Middle School	South	Chavez High School	1,117	\$ 6,544,500.00	\$ 483,166.00	\$ 77,845.00	\$ 19,642.00	\$ 10,000.00	\$ 7,135,153.00	\$ 364,075.25
Sugar Grove Academy	163	NES	Middle School	West	Sharpstown High School	841	\$ 6,804,220.00	\$ 403,802.00	\$ 300,750.00	\$ 2,000.00	\$ -	\$ 7,510,772.00	\$ 285,658.34
Sutton ES	248	Non-NES	Elementary	West	Sharpstown High School	972	\$ 5,436,988.00	\$ 280,521.00	\$ 73,126.00	\$ 23,000.00	\$ 26,220.00	\$ 5,839,855.00	\$ 322,860.78
T.H. Rogers School	039	Non-NES	K-8	West	Wisdom High School	1,043	\$ 6,933,713.00	\$ 572,010.00	\$ 128,362.00	\$ 19,750.00	\$ 10,430.00	\$ 7,664,265.00	\$ -
Tanglewood MS	068	Non-NES	Middle School	West	Wisdom High School	859	\$ 5,073,722.00	\$ 279,422.00	\$ 33,071.00	\$ 7,400.00	\$ 8,590.00	\$ 5,402,205.00	\$ 177,604.71
TCAH	100	Charter	Charter	West	Westside High School	7,665	\$ -	\$ 42,166,466.00	\$ -	\$ -	\$ -	\$ 42,166,466.00	\$ 1,286,477.30
Thomas MS	077	NES	Middle School	South	Sterling High School	459	\$ 4,354,822.00	\$ 287,958.00	\$ 178,650.00	\$ 2,000.00	\$ -	\$ 4,823,430.00	\$ 167,396.59
Thompson ES	243	NES	Elementary	South	Yates High School	344	\$ 3,157,723.00	\$ 288,869.00	\$ 137,464.00	\$ 2,000.00	\$ -	\$ 3,586,056.00	\$ 133,444.75
Tijerina ES	279	Non-NES	Elementary	Central	Austin High School	338	\$ 2,423,591.00	\$ 196,873.00	\$ 287,554.00	\$ 7,000.00	\$ 18,880.00	\$ 2,933,898.00	\$ 124,768.93
Tinsley ES	374	NES	Elementary	West	Westbury High School	598	\$ 3,776,184.00	\$ 240,816.00	\$ 215,184.00	\$ 2,000.00	\$ -	\$ 4,234,184.00	\$ 217,559.36
Travis ES	249	Non-NES	Elementary	Central	Heights High School	720	\$ 4,394,737.00	\$ 255,686.00	\$ 52,697.00	\$ 1,500.00	\$ 7,200.00	\$ 4,711,820.00	\$ -
Twain ES	251	Non-NES	Elementary	Central	Lamar High School	868	\$ 5,238,812.00	\$ 253,501.00	\$ 78,833.00	\$ 40,000.00	\$ 97,822.00	\$ 5,708,968.00	\$ -
Valley West ES	285	NES	Elementary	West	Sharpstown High School	560	\$ 4,249,845.00	\$ 248,846.00	\$ 449,128.00	\$ 2,000.00	\$ -	\$ 4,949,819.00	\$ 203,842.23
Wainwright ES	252	NES	Elementary	North	Scarborough High School	363	\$ 3,174,471.00	\$ 139,463.00	\$ 321,849.00	\$ 2,000.00	\$ -	\$ 3,637,783.00	\$ 128,718.87
Walnut Bend ES	253	NES	Elementary	West	Westside High School	569	\$ 4,095,648.00	\$ 219,021.00	\$ 208,664.00	\$ 2,000.00	\$ -	\$ 4,525,333.00	\$ 202,724.91
Waltrip HS	015	Non-NES	High School	North	Waltrip High School	1,598	\$ 9,695,205.00	\$ 695,999.00	\$ 250,564.00	\$ 47,257.00	\$ 15,980.00	\$ 10,705,005.00	\$ 476,184.93
Welch MS	056	NES	Middle School	West	Westbury High School	533	\$ 5,053,445.00	\$ 416,694.00	\$ 325,138.00	\$ 2,000.00	\$ -	\$ 5,797,277.00	\$ 198,754.93
Wesley ES	254	NES	Elementary	North	Washington BT High School	304	\$ 2,573,302.00	\$ 105,243.00	\$ 290,500.00	\$ 2,000.00	\$ -	\$ 2,971,045.00	\$ 107,793.04
West Briar MS	099	Non-NES	Middle School	West	Westside High School	1,007	\$ 5,947,471.00	\$ 419,125.00	\$ 214,947.00	\$ -	\$ 10,070.00	\$ 6,591,613.00	\$ 212,067.25
West University ES	255	Non-NES	Elementary	Central	Lamar High School	1,112	\$ 6,389,806.00	\$ 378,516.00	\$ 92,405.00	\$ -	\$ 11,120.00	\$ 6,871,847.00	\$ -
Westbury HS	017	NES	High School	West	Westbury High School	2,152	\$ 15,506,387.00	\$ 1,298,011.00	\$ 1,042,184.00	\$ 2,000.00	\$ -	\$ 17,848,582.00	\$ 722,750.96
Westside HS	036	Non-NES	High School	West	Westside High School	2,763	\$ 16,581,931.00	\$ 1,211,510.00	\$ 267,244.00	\$ 12,500.00	\$ 27,630.00	\$ 18,100,815.00	\$ 666,892.35
Wharton K-8 Dual Lan	256	Non-NES	K-8	Central	Lamar High School	658	\$ 4,296,404.00	\$ 157,565.00	\$ 126,946.00	\$ 9,500.00	\$ 6,580.00	\$ 4,596,995.00	\$ 107,954.06
Wheatley HS	018	NES	High School	Central	Wheatley High School	525	\$ 7,245,445.00	\$ 937,178.00	\$ 225,494.00	\$ 2,000.00	\$ -	\$ 8,410,117.00	\$ 217,363.21
Whidby ES	257	NES	Elementary	South	Yates High School	348	\$ 3,267,772.00	\$ 154,590.00	\$ 406,876.00	\$ 2,000.00	\$ -	\$ 3,831,238.00	\$ 125,782.21
White ES	267	Non-NES	Elementary	West	Sharpstown High School	718	\$ 4,323,810.00	\$ 203,201.00	\$ 135,248.00	\$ 10,300.00	\$ 62,180.00	\$ 4,734,739.00	\$ 250,971.97
White, M. ES	483	Non-NES	Elementary	West	Wisdom High School	522	\$ 3,393,232.00	\$ 115,286.00	\$ 71,685.00	\$ 15,000.00	\$ -	\$ 3,595,203.00	\$ 139,660.45

School Pages

Campus							General Fund						Title I
PEIMS Org Descr	PEIMS Org	Campus Type	Grade Level	Division	Feeder Pattern	Projected Enrollment	6100 - Payroll Cost	6200 - Professional and Contracted Services	6300 -Supplies and Materials	6400 - Other Operating Costs	6600 - Capital Outlay	Grand Total	Allocation
Whittier ES	258	NES	Elementary	Central	Furr High School	293	\$ 2,488,304.00	\$ 114,739.00	\$ 121,024.00	\$ 2,000.00	\$ -	\$ 2,726,067.00	\$ 99,448.93
Williams MS	082	NES	Middle School	North	Washington BT High School	377	\$ 3,804,777.00	\$ 352,599.00	\$ 254,656.00	\$ 2,000.00	\$ -	\$ 4,414,032.00	\$ 137,903.54
Windsor Village ES	260	Non-NES	Elementary	South	Madison High School	629	\$ 3,942,390.00	\$ 143,732.00	\$ 92,705.00	\$ 7,503.00	\$ 6,290.00	\$ 4,192,620.00	\$ 224,934.74
Wisdom, M.L. HS	009	NES	High School	West	Wisdom High School	2,470	\$ 16,288,067.00	\$ 872,988.00	\$ 959,688.00	\$ 2,000.00	\$ -	\$ 18,122,743.00	\$ 813,235.27
Woodson ES	127	NES	Elementary	South	Worthing High School	453	\$ 3,546,519.00	\$ 281,698.00	\$ 170,984.00	\$ 2,000.00	\$ -	\$ 4,001,201.00	\$ 176,337.76
Worthing HS	019	NES	High School	South	Worthing High School	832	\$ 8,815,161.00	\$ 257,212.00	\$ 355,296.00	\$ 2,000.00	\$ -	\$ 9,429,669.00	\$ 283,571.91
Yates HS	020	NES	High School	South	Yates High School	678	\$ 7,782,140.00	\$ 485,140.00	\$ 285,450.00	\$ 2,000.00	\$ -	\$ 8,554,730.00	\$ 253,442.70
Young ES	247	NES	Elementary	South	Worthing High School	405	\$ 3,220,116.00	\$ 158,089.00	\$ 155,744.00	\$ 2,000.00	\$ -	\$ 3,535,949.00	\$ 141,456.51
YWCPA	463	Non-NES	High School	Central	Lamar High School	433	\$ 2,856,004.00	\$ 299,762.00	\$ 141,502.00	\$ 12,001.00	\$ -	\$ 3,309,269.00	\$ 100,575.22

Campus Type	Number of Campuses
NES (New Education System)	130
Non-NES	129
Special Education	4
Performance Contract Charter	7
DAEP	4
<b>Total</b>	<b>274</b>

Division	Number of Campuses
Central	85
North	53
South	67
West	69
<b>Total</b>	<b>274</b>

Notes:

- 1. Non-NES (PUA - Per Unit Allocation) - funded on a per student, enrollment, and average daily attendance rate percentage
- 2. NES (New Education System) - see page 53
- 3. RDSPD and Soar Center - budgeted within Special Education department.

The District does not fund these schools and programs in the same way that it funds other HISD schools. Since they use their own employees and resources to provide services, neither personnel information nor detailed budgets are provided in this document. The total contracted amount for each school or program is accounted for in the instructional contracted services line in the budget. This amount is based on the anticipated number of students served daily by the contracting entity.

CONTRACTED SCHOOL OR PROGRAM	ESTIMATED FUNDING 2024-2025	
Energized ECC	\$	567,576
Energized ES	\$	4,127,453
Energized MS	\$	2,771,025
E-STEM Central HS	\$	2,900,258
E-STEM West MS	\$	1,784,404
Mount Carmel Academy HS	\$	1,594,685
Texas Connections Academy Houston	\$	42,166,466
Total	\$	55,911,867

Note: Mount Carmel Academy closing December 2024

## Chief of Organizational Effectiveness

### Key Action 6 - Improve Central Office Systems and Efficiency

#### Indicators of Success

- By July 2025, 80 percent of each Department's key indicators of success will have been completed as assessed by the Superintendent, the Chief of Staff, and an independent consulting group.
- By 15 August 2024, HISD will decrease the size of Central Office personnel by at least 700 positions.
- For SY2024-2025 budget, HISD will decrease purchased services by \$50 million.
- TBD%+ of principals SA/A that the unit concept supports the timely and helpful resolution of non-instructional issues.
- TBD% of division leaders SA/A that they have the knowledge necessary to effectively support school level crisis situations.
- TBD% central office directors and executive directors SA/A that central office meeting structures (monthly director's meetings, cross-team collaboration meetings, yearly kick off, etc.) increases their awareness of organizational priorities, successes, and challenges.
- By Summer 2025 hosts 3 successful emergency response protocol exercises, so district leadership has a strong grasp of tools available and roles.

#### Specific Actions

- 1 Strengthen "Unit Concept" of support – clarify responsibilities, strengthen processes, assign KPIs, increase accountability for support.
- 2 Identify priority systems from the Efficiency Report and create a plan to transform those systems (each Department includes priorities in their Department Action Plan).
- 3 Consolidate Departments that have several satellites or people in different buildings.
- 4 Bridge communication, collaboration, and support between HMW Depts and Divisions
- 5 Reduce the size of Central Office by 700 positions by 15 August 2024.
- 6 Review all purchased services contract prior to 1 June 2024 and eliminate \$50,000,000 for the 2024-2025 school year.
- 7 Organize Central Office Kickoff, by Sept 2024
- 8 Organize Central Office Monthly Executives Meetings starting in October 2024
- 9 Facilitate bi-weekly Cross-collaboration Central Office and Divisional Meetings to support problem-solving and efficiency

### Key Action 2 - Increase efficiency and reliability of student transportation and fleet management systems

#### Indicators of Success

- Decrease department overtime by 40% from January to July 2025
- On average, at least 90% of routes arrive at least 5 minutes before bell time.
- Decrease number of accidents from XX in S1 24-25 to YY in S2 25-26.
- By June 2025, more than X% of routes will be 120 minutes or less.
- Inoperable vehicles will decrease from XX to YY between December 2024 and June 2025.
- The % of transportation and fleet team member who SA/A "I have the resources and tools to do my job well." will increase by 25% between December 2024 and June 2025.
- Finalize 25-26 transportation transformation plan with key actions and IOS by February 1.
- Decrease turn around time on fleet repairs by XX% between December 2024 and June 2025.

#### Specific Actions

- 1 Dashboard.
- 2 Implementation of 85% or more of 4mativ recommendations within 1 month of target date.
- 3 Remove non-riders and reoptimize routes
- 4 Establish SOP for gathering and prioritizing work orders in fleet maintenance.
- 5 Revise field trip assignment process and eligibility.
- 6 Increase routing team's working knowledge and use of Edulog for route optimization

### Key Action 3 - Leverage key stakeholder committees to gather valuable input on district decision making (DAC, CAC, PAC, TAC, SpEd Parent Advisory Group)

#### Indicators of Success

- Plan and execute at least 6 meetings (September-May) for the DAC, PAC, and TAC.
- Implement at least 8 changes to HISD policy/program/practice as a result of feedback and/or input from DAC, PAC, TAC.
- At least 90% of CAC members attend 1 or more community meetings to gather input on the 2024 HISD bond proposal.
- Establish SpEd parent advisory group (to include at least 3 parents from each division) and hold at least 3 meetings before June 2025.

#### Specific Actions

- 1 Logistical planning and support for DAC, TAC, and PAC
- 2 Collect monthly questions and feedback
- 3 Review current priorities and determine key needs for stakeholder feedback



## Chief of Organizational Effectiveness

### Key Action 4 - Effectively launch SY 24-25, summer school 2025 and SY 25-26

#### Indicators of Success

- Average campus readiness for FDOS across all HISD campuses will be 90% or greater as of August 26th.
- Key milestones and metrics for summer school are identified by March 1, 2025.
- Average division/school site readiness for summer school across all HISD will be 90% or greater as of June 4.
- Key milestones and metrics for SY25-26 launch are identified by June 1, 2025.
- SY 25-26 Academic Calendar approved by board March 1 or before.

#### Specific Actions

- 1 Convene cross-functional working group for FDOS
- 2 Convene cross-functional working group for summer school
- 3 Draft/collaborate on project plan for summer school
- 2 Set up FDOS readiness tracker
- 3 Convene cross-functional working group for academic calendar

### Key Action 2 - Explore asking the voters for a bond election in November 2024

#### Indicators of Success

- Draft the bond measure plan by 1 August 2024.
- Receive Board approval for the plan by 15 August 2024.
- Develop and begin to implement a communications plan to receive input and to build support for the bond measure by 1 July 2024.
- Develop and begin to implement an engagement process to gather input from key stakeholders (e.g., families, elected officials, community leaders), by 1 April 2024
- Create appropriate committee(s) to lead bond oversight, planning and execution, by October 2024
- At least 90% of CAC members attend 1 or more community meetings to gather input on the 2024 HISD bond proposal.

#### Specific Actions

- 1 Identify specific needs in safety and security; air and water quality and heating and cooling systems; career-tech-ed facilities and renovations; and technology hardware and infrastructure.
- 2 Gather timely and accurate data about each school's facility needs, current utilization/capacity, neighborhood context, and performance
- 3 Use data gathered and stakeholder input (see action 7) to make a specific recommendation about how to incorporate each school into bond planning
- 4 Create and implement internal communications plan re: bond that uses strategic/cascading messages to ensure HISD staff at different levels and locations are informed about the bond proposal
- 5 Use strategic outreach effort to establish core community partners (e.g., DAC members, GRH, GHP)
- 6 Develop and implement specific communication strategies to educate families about the Bond package
- 7 Create a team of internal community engagement staff who can educate on our behalf
- 8 Create appropriate internal structures to monitor and report on bond progress, by DATE

#### General Fund Budget by Major Object

6100 - Payroll	\$53,187,024
6200 - Contracted Services	\$3,226,679
6300 - Supplies Materials	\$7,763,421
6400 - Other Operating	\$388,340
6500 - Debt Service	\$0
6600 - Capital Outlay	\$3,101,458
<b>Total</b>	<b>\$67,666,922</b>

# Chief of Facilities, Maintenance & Operations

## Key Action 1 - Support the Implementation of the New Education System (NES) in 45 Additional Schools

### Indicators of Success

- All NES schools are 100% complete with electrical requirements for copy centers.
- All NES schools are fully outfitted with furniture and supplies by August 12, 2024.

### Specific Actions

- 1 Complete 100% electrical installation requirements
- 2 Receive and install deliveries of materials and equipment by August 10, 2024.

## Key Action 2 - Explore Asking Voters For A Bond Election In November 2024

### Indicators of Success

- 100% of all required preparation work to support bond to be completed by August 1, 2024
- Preliminary program management plans for the 2024 Bond to be completed by NLT Oct. 30, 2024

### Specific Actions

- 1 Identify and present specific needs in safety, security, HVAC systems, air quality, water quality, renovations, and technology, as well as estimated and contingency costs.  
Complete 100% needs assessment for:
  - safety and security (December 2023)
  - air and water quality (December 2023)
  - heating and cooling systems (March 2024)
  - career-tech-ed facilities and renovations (July 2024)
  - technology hardware and infrastructure- (July 2024)
- 2 Meet with Program Management firm to develop preliminary plan.
- 3 Meet with 100% potentially impacted school administrators and district leadership to discuss plan and to outline priorities and goals for utilizing bond funds.
- 4 Maintain 100% current equipment and facilities to ensure safe and comfortable learning environments. (ensuring communication to stakeholders)
- 5

## Key Action 6 - Improve Central Office Efficiency

### Indicators of Success

- Restructure Chief of Operations (Business Operations) Office
- By July 1, 2024, Business Operations will decrease personnel by at least 200 positions.
- By July 1, each division will be staffed with maintenance and operations resources at the unit level.
- By July 1, 2024, 95% of campuses will be staffed with building services managers.
- For the SY 2024 – 2025, the custodial services department will have been assessed and custodians will be assigned to each campus (1 per 50K sq. ft.), with a minimum of 3 custodians per campus.

### Specific Actions

- 1 Reorganize division to provide maintenance and operations support at the unit level for each division.
- 2 Conduct comprehensive reviews of 100% of operations departments for staffing levels, skill sets, and workload distribution across the maintenance departments.
- 3 Strengthen and expand the executive director leadership density and hire an Executive Director of HVAC, Energy, and Sustainability.
- 4 Onboard a new construction services and capital projects team to oversee the bond projects and special projects
- 5 Conduct rigorous trainings for building services managers prior to December 1, 2024.
- 6 Develop and implement periodic spot observations for work order completion and cleanliness of buildings.

## Chief of Facilities, Maintenance & Operations

### Key Action 6 - Improve Central Office Efficiency

#### Indicators of Success

- 90% of emergency work orders will be responded to within 4 hours.

#### Specific Actions

- 1 Stay within budget +/- 10%
- 2 Review 100% of emergency work orders weekly for workload opportunities
- 3 100% of HVAC and DDC staff will be cross-trained
- 4 Implement 2 spot observations for work order completion and cleanliness of buildings.

### Key Action 6 - Improve Central Office Efficiency

#### Indicators of Success

- 100% of all departmental standard operating procedures and key performance indicators will be complete by December 2024.
- 90% of process maps will be developed by December 2024.

#### Specific Actions

- 1 Work with Business Intelligence (BI) team to develop 3 performance metrics and Key Performance Indicators (KPIs) to evaluate the efficiency and effectiveness of the maintenance department.
- 2 Streamline 90% of all communication processes by establishing monthly meetings with division administrators and staff to address concerns, and foster collaboration between the division offices and operations departments.
- 3 Update and implement 80% of all standardized procedures and processes for maintenance requests to ensure consistency and efficiency

#### General Fund Budget by Major Object

6100 - Payroll	\$72,659,471
6200 - Contracted Services	\$3,840,000
6300 - Supplies Materials	\$3,851,762
6400 - Other Operating	\$300,000
6500 - Debt Service	\$0
6600 - Capital Outlay	\$0
<b>Total</b>	<b>\$80,651,233</b>

# Chief Financial Officer

## Key Action 6 - Improve Central Office Systems and Efficiency

### Indicators of Success

- Final fund balance for fiscal year 2025 will end at \$850 million +/- 10%.

### Specific Actions

- 1 Monitor district-wide variances on a monthly basis.
- 2 Monitor payroll on a monthly basis and examine APR to payroll checks.
- 3 Monitoring cash flows and forecasting end of the year for investment purposes each month.
- 4 Monitor all fund balances (all funds) each month.
- 5 Implement a quarterly automated notification reminder on invoicing requirements to each vendor

## Key Action 6 - Improve Central Office Systems and Efficiency

### Indicators of Success

- Analyze the KPIs and Improve Metrics for 24-25 by 5-10%

### Specific Actions

- 1 Review/analyze/update establish KPI metrics based on 23-24 metrics
- 2 Update and Analyze Process Maps for effectiveness and efficiencies
- 3 Update the Finance Procedures Manual (FPM)

## Key Action 6 - Improve Central Office Systems and Efficiency

### Indicators of Success

- Improve transparency of our financial information to receive 100% of these recognitions

### Specific Actions

- 1 Clean Audit – unqualified opinion
- 2 School FIRST
- 3 GFOA Award for Financial Reporting and Budget
- 4 ASBO Award for Financial Reporting and Budget
- 5 GTOT Award for Investment Policy – Certificate of Distinction

## Key Action 6 - Improve Central Office Systems and Efficiency

### Indicators of Success

- Create an environment of high performing, collaborative and team-oriented workspace. Measured by 20% survey improvement.

### Specific Actions

- 1 Consolidate departments that have several satellites or people in different buildings.
- 2 Have quarterly team building events for 100% of FASD staff.
- 3 Beginning and year end survey
- 4 100% staff meet CPE requirements

### General Fund Budget by Major Object

6100 - Payroll	\$149,426,539
6200 - Contracted Services	\$36,683,949
6300 - Supplies Materials	\$123,569
6400 - Other Operating	\$90,809,230
6600 - Capital Outlay	\$18,090
8900 - Transfers Out	\$16,405,274
<b>Total</b>	<b>\$293,466,651</b>

## Chief of Leadership & Strategic Initiatives

### Key Action 1 - Support the Implementation of the New Education System in 40 additional schools while continuing strategic support in the original 85 NES campuses.

#### Indicators of Success

- All new NES school leaders will receive strategic professional development July 24, 2024 and throughout the year both as a group and in smaller, more strategic groups at least once a month.
- All new NES campus LSAE staff will receive NES specific training Aug 1-2, 2024 and throughout the school year.
- All original NES campuses will be NES campus ready in physical layout, lesson planning, and professional development by Aug 9, 2024.
- All new NES campuses will have on-going “system checks” every month during 2024-2025 school year and be rated proficient (90% on systems check) by mid December 2024.
- All original NES campuses will have system checks at least once a semester with strategic additional support more often based on data trends.
- All new NES schools are fully outfitted with materials and equipment by the first day of school in August 2024.

#### Specific Actions

- 1 Develop an NES teacher’s professional development plan to be implemented between Aug 2-Aug 9.
- 2 Develop an NES leader’s professional development plan by including small group support by July 10, 2024.
- 3 Meet with Division Leadership by July 10, 2024 to collaborate on NES campus support
- 4 The Leadership Academy team, in the OLSI, will plan out a calendar of strategic training and support, including small group calibrations.
- 5 Strategic Initiatives team will check the 45 schools by week for Playbook systems in place

### Key Action 2 - Grow staff capacity to provide the highest quality instruction.

#### Indicators of Success

- 95% of the fall and spring Teacher Leader cohort will complete the twelve-week program.
- At least 65% of the fall and spring Teacher Leader Academy cohort will be rated Prof I in spot observations by January 2025 and 95% at EOY leader evaluation in June 2025.
- At least 95% of fall and spring survey evaluations for Teacher Leader Academy and Aspiring Leader Academy will show at least 90% positive in the areas of improving their instructional lens, ongoing support from OLSI, and effectiveness of the programming as it relates to academic outcomes.
- 95% of First Year Principal cohort members will be asked to return as a principal in 2025-26

#### Specific Actions

- 1 Conduct teacher professional development on high-quality instruction as outlined in HISD’s key instructional characteristics and the new spot observation form for all OLSI members to support campus implementation.
- 2 Develop and implement consistent surveys to gather pertinent information on the effectiveness of programming.
- 3 Create Calendar of PD for all programming by July 31, 2024

### Key Action 3 - Increase Teacher Certification across HISD

#### Indicators of Success

- All teachers, who are not certified or not yet in an ACP, will have the opportunity to begin the process of certification by engaging in an ACP by July 31, 2024
- Expand HISD ACP from 150 ACP teachers in program to at least 200 by January 2025
- Ensure 100% of uncertified teachers in HISD have clear communication of the program opportunities they have and are clear on the stance and expectations that HISD has for uncertified teachers.

#### Specific Actions

- 1 Identify all current teachers who are not certified and not in a certified ACP by October 2025 and on-going with new hires.
- 2 Partner with philanthropic organizations that can help support the cost of teachers entering and completing a certification program by the end of April 2024.
- 3 Define the ACP organizations in which we can partner with to support at least 1,000 of the current teachers who need to be in an ACP.
- 4 Collaborate with HR to create a hiring protocol for the 2024 spring hiring season (and beyond) which makes it rare for a hire to complete the process without entering an ACP if they are not yet certified.
- 5 Create a tracking system to support both internal and external progress on ACP progress throughout the year including communications, reminder, contact info from external programs, progress being made, warnings, next steps.
- 6 100% of new teachers, with no teaching experience, will be assigned a campus teacher mentor as required by the Texas Education Agency.
- 7 Maintain tracking of Teacher mentors and progress of mentorship

## Chief of Leadership & Strategic Initiatives

### Key Action 4 - Strengthen Principal and Executive Director Leadership

#### Indicators of Success

- At least 95% of selected Apprentices will complete the Principal Academy conducted in the 2024-2025 school year.
- At least 90% of the Principal Academy cohort will graduate from the academy by May 2025 ranked as Principal "READY" according to Academy rubric.
- Executive directors will continue on-going training on instructional lens, leadership, high performing culture, and more by LSI (Massey) at least three times a month throughout Aug-December and at least twice a month from January -May 2025.

#### Specific Actions

- 1 Strengthen the Principal Academy and graduate 45 "ready" school leaders by the end of May 2025.
- 2 Conduct school leader professional development at least once a month for all principals.
- 3 Provide additional training at least once a month to the 85 first year principals through a cohort of learning during monthly principal meetings
- 4 Train the 25 C, D, F Non-NES campus leaders during monthly PD days from 2:30-5:00 for added support.
- 5 Train Executive Directors once at least once a week on trends, patterns, instructional elements, organizational effectiveness, and leadership.

### Key Action 5 - Develop and implement a high impact leadership density program to increase the leadership capacity of HISD campus leaders.

#### Indicators of Success

- At least 75% of the graduating 2024 Principal Apprentices, who are promoted to a first year Principal, will be assigned a 2024-2025 Principal mentor for the year.
- 100% of new teachers, with no teaching experience, will be assigned a campus teacher mentor as required by the Texas Education Agency.
- In year 2024-2025, 25% of veteran principals will be included in an eight to one Leadership Impact Team, to develop and support growth in position. Of these 25%, at least 90% will be rated PROF I or higher by EOY evaluation data for LEAD.
- In year 2024-2025, all first year principals will be included in an eight to one Leadership Impact Team, to develop and support growth in position. At least 80% will be rated PROF I or higher by EOY evaluation data for LEAD.

#### Specific Actions

- 1 Assign Leadership Impact Team mentor leaders from LPD team by July 1, 2024 and assign which veteran principals will be included in the LIT group.
- 2 On-going professional development opportunities will be provided live, by webinar, or video access throughout the year to support effective student engagement strategies, HISD Characteristics, the "art" of teaching, "at-bats" and other instructional elements that create high performing cultures.
- 3 Calendar all systems of leadership impact development for the year by July 1, 2024
- 4 Maintain tracking of Teacher mentors and progress of mentorship
- 5 Develop surveys on all mentoring programs to gain feedback at least 3 times a year.
- 6 Develop a tracking system to support mentor effectiveness and consistent support.

#### General Fund Budget by Major Object

6100 - Payroll	\$6,684,459
6200 - Contracted Services	\$191,200
6300 - Supplies Materials	\$54,000
6400 - Other Operating	\$5,130,565
6500 - Debt Service	\$0
6600 - Capital Outlay	\$30,000
<b>Total</b>	<b>\$12,090,224</b>



## Chief of Police

### Key Action 1 - Houston ISD will enhance processes and systems to support a safe learning environment.

#### Indicators of Success

- 100% campuses will utilize the "RAPTOR" program to screen visitors
- Plan and execute at least 2 functional exercises, 1 with internal partners and 1 with internal and external partners between September 2024 and August 2025
- 95%+ campus and district stakeholders will complete 100% of assigned training related to safety and security
- Complete 50% of campus audits by June 2025 in accordance with tri-annual audit process

#### Specific Actions

- 1 Align campus visitor management procedures with board policy GKC and TEC 37 (SPAT requirements).
- 2 Provide staff training outlining visitor management procedures, via Raptor training videos, that will be shared with campus principals, assistant principals, and front office staff.
- 3 Generate a weekly Raptor utilization report to be shared with senior division staff.
- 4 Conduct site survey and assessment of reunification locations.
- 5 Assign NIMS training (ICS 100, 200, 700, 800, MGT312) and LET221 training to individuals participating in functional exercises.
- 6 Provide training on Standard Response Protocols and Standard Reunification Method to individuals participating in functional exercises.
- 7 Schedule campus audits and include findings in campus and district improvement plans.

### Key Action 2 - HISD Police Department will create an employee assessment process to develop a stronger police department

#### Indicators of Success

- The department will create an employee performance assessment system (EPAS) by end of September 2024 to be implemented during the 2024-2025 school year. Rating scale: 1-17 (needs improvement), 18-35 (progressing), 36-53 (proficient), 54-72 (highly proficient)
- 50% of the department will be proficient or higher (scoring a rating of 36 out of 72) by January 2025. The remaining 50% of employees will score proficient or higher by May 2025.

#### Specific Actions

- 1 Specific JPR rating categories will be created (Job Knowledge, Initiative and Leadership, Field Performance, Communication Skills, and Cooperation and Loyalty) that are applicable to police officer and support personnel job functions.
- 2 Supervisors will meet with their subordinates by end of September no later than first week of October to introduce the EPAS and review rating categories and scoring.
- 3 Supervisors will assess employees' work performance during each rating period, October to December and February to April. Performance assessment meetings will occur by last week of January (rating period October to December) and last week of May (rating period February to April).
- 4 A score attached to each line item of the EPAS will determine the overall score for that EPAS category. Scores from each EPAS category will determine the overall EPAS rating of either highly proficient, proficient, progressing, or needs improvement.
- 5 The employee assessment meetings in January (MOY) and in May (EOY) will allow coaching, counseling, and correction to occur.

### Key Action 3 - Supervisors will undergo leadership training to strengthen their leadership capacity

#### Indicators of Success

- 20 leaders will successfully participate in a leadership course, 10 in 2024 and 10 in 2025 by the end of school year
- Supervisors' capacity in the areas of emotional intelligence, conflict resolution, effective communication, and effective decision making will increase by at least 25% as determined by a pre and post assessment of course material.
- Supervisors should attain 80% or higher passing score of presented material in order to successfully complete the leadership program.

#### Specific Actions

- 1 By the end of September 2024, curriculum and test materials will be created. Course topics are Effective Communication/ Conflict Resolution/ Decision Making/ Emotional Intelligence
- 2 By end of December 2024, 20 supervisors will participate in and be tested on course material. By end of April 2025, the next group of 20 will participate in and be tested on course material.
- 3 Class evaluations will be utilized to assess the course and course materials. Feedback will be used for course improvement.

### Key Action 4 - Increase police department efficiency by implementing a new record management (RMS) and computer aided dispatch (CAD) systems

#### Indicators of Success

- Current response time of 10 minutes for Code Two calls (threat to life) would decrease to 8 minutes (20% reduction rate).
- Current response time of 30 minutes for Code Three calls (non-threat to life and property crimes) would decrease to 24 minutes (20% reduction rate)
- Follow up investigations will occur sooner due to decrease time for supervisors to read, review, and triage reports
- Increased proficiency will occur based on the new system being cloud based. Campus officers, who do not have mobile computers like patrol officers, will be able to create their own case numbers rather than contacting a dispatcher to have one created for them.

## Chief of Police

### Specific Actions

- 1 Vendor selection will occurred June 2024. During the fall semester, vendor rep(s) will meet w/ members of campus, patrol, criminal investigations, and support services to ensure the RMS/CAD system is customized to help make their operation more efficient.
- 2 Patrol customization will include linking offense types and response codes based on a categorized list or hierarchy of call type; doing so will automatically trigger police services based on that hierarchy.
- 3 Criminal investigators will be assigned investigations within the new RMS. After winter break, an assessment will be done to determine how well case assignment, case progression, and case clearance are tracked and how well statistical data is captured regarding the cases that were assigned.
- 4 By end of March 2025, staff will be polled in an effort to determine what is working well, or not well, with the new system. That information will be shared with the vendor to determine what changes, if any, are needed.

### General Fund Budget by Major Object

6100 - Payroll	\$24,873,663
6200 - Contracted Services	\$1,305,247
6300 - Supplies Materials	\$123,367
6400 - Other Operating	\$20,100
6500 - Debt Service	\$0
6600 - Capital Outlay	\$632,500
<b>Total</b>	<b>\$26,954,877</b>

# Chief of Human Resources

**Key Action 1 - Houston ISD will fully staff additional NES campuses with new or transfer teachers who understand and commit to high-performance culture.**

## Indicators of Success

- HR Strategic Annual Planning Calendar followed to fidelity starting in July 2024
- Backwards plans with specified roles and responsibilities of HR staff and adequate resources utilized for annual cyclic human resources' workstreams
- HR Project Portfolio aligned with annual cyclic human resources' workstreams and District Action Plan
- Majority of Division leadership reports enhanced HR support aligned with unit concept by June 2025

## Specific Actions

- 1 Close Intent to Return Survey on March 1, 2024, and then interpret drill downs of data to optimize targeted efforts to ensure teachers who indicate interest in NES and meet proficiency requirements become staffed at NES campuses  
  
Review Intent to Return Survey to tabulate how many teachers also signed the included Employee Value Proposition ("EVP") /
- 2 Commitment to High-Performance Culture to understand how many still need to sign as part of Employee Handbook Acknowledgement in August 2024 and ensure completion by October 2024
- 3 Create "staffing thermometer" to effectively track and influence hiring progress, create a line of sight for all divisions and campuses, and provide strategic supports as needed
- 4 Launch aggressive media and advertising campaign tailored to HISD's unique EVP with private sector vendor Satori by March 2024 that runs through August 2024

**Key Action 2 - Houston ISD will enhance operational efficiencies by following a strategic annual planning calendar for cyclic human resources' workstreams to allow adequate time, personnel, and fiscal resources for new strategic initiatives that are prioritized and backwards planned for cross-functional alignment. Divisions will be adequately supported on all HR workstreams through a strategic HR reorganization that implements the "unit concept" to fidelity.**

## Indicators of Success

- HR Strategic Annual Planning Calendar followed to fidelity starting in July 2024
- Backwards plans with specified roles and responsibilities of HR staff and adequate resources utilized for annual cyclic human resources' workstreams
- HR Project Portfolio aligned with annual cyclic human resources' workstreams and District Action Plan
- Majority of Division leadership reports enhanced HR support aligned with unit concept by June 2025

## Specific Actions

- 1 Publish HR Strategic Annual Planning Calendar by July 2024
- 2 Publish backwards plans in alignment with HR Annual Planning Calendar
- 3 Publish HR Project Portfolio in alignment with backwards plans aligned to HR
- 4 Hire approved new roles dedicated to Divisions by Nov 2024 (i.e., ED's of HR (Division) and Compensation Coordinators)
- 5 HR surveys Division Leadership to ascertain if majority reports improved HR alignment with unit concept by June 2025

**Key Action 3 - Houston ISD will retain teachers who commit to a high-performance culture by launching & sustaining an aggressive retention campaign.**

## Indicators of Success

- 80% of teachers who complete Intent to Return Survey for 25-26 SY indicate they want to return to HISD
- 80% of teachers who commit to high-performance culture are retained for 25-26 SY
- HR's Employee Relations Department has dedicated team member for Retention whose job duties and deliverables include employee experience assessment, data analyses, and launch of strategic plan for 25-26 SY

## Specific Actions

- 1 Close Intent to Return Survey on March 3, 2025, and then interpret drill downs of data to optimize targeted efforts to ensure teachers who indicate interest in NES and meet proficiency requirements become staffed at NES campuses  
  
Review Intent to Return Survey to tabulate how many teachers also signed the included Employee Value Proposition ("EVP") /
- 2 Commitment to High-Performance Culture to understand how many still need to sign as part of Employee Handbook Acknowledgement in August 2025 and ensure completion by October 2025

## Chief of Human Resources

- 3 Create “staffing thermometer” to effectively track and influence hiring progress, create a line of sight for all divisions and campuses, and provide strategic supports as needed
- 4 Launch aggressive media and advertising campaign tailored to HISD’s unique EVP with private sector vendor of choosing by March 2025 that runs through August 2025
- 5 Hire Dir of Employee Relations for Retention
- 6 Interpret, Publish, & Socialize Employee Experience Data Summary
- 7 Draft Strategic Plan for retention to launch in 25-26 SY

**Key Action 4 - Houston ISD will enhance operational efficiencies by charting a clear path towards optimization of artificial intelligence (“AI”) driven tools for human resources workstreams to effectively support a large-scale employee population with IT and Finance cross-functional partners.**

### Indicators of Success

- Formulated clear path towards optimization of AI for HR workstreams with IT and Finance cross-functional partners by end of 24-25 SY to launch in 25-26 SY
- Broader use of AI-driven tools by 25-26 SY than currently used in 23-24 SY
- Planned rollout of test drives in 25-26 SY of AI-driven tool to launch

### Specific Actions

- 1 Request for Information (“RFI”) from leading AI vendors in HR educational space solicited with cross-functional input and guidance from Procurement, Technology, AI Committee Lead, and HR’s SED of HR Data & Business Solutions
- 2 Absorb RFI insights to chart clear path towards optimization of AI for HR workstreams and convert into backwards plan
- 3 Request for Proposal (“RFP”) for vendors to bid on scope of work
- 4 Scope of work completed to plan test drives in 25-26 SY

### General Fund Budget by Major Object

6100 - Payroll	\$11,613,730
6200 - Contracted Services	\$160,120
6300 - Supplies Materials	\$255,188
6400 - Other Operating	\$79,117
6500 -Debt Service	\$0
6600 - Capital Outlay	\$42,111
<b>Total</b>	<b>\$12,150,266</b>

## Chief Academic Officer

### Key Action 1 - Design and train staff on quality grade-level curriculum and implement digital resources with fidelity

#### Indicators of Success

- Aligned to Board Goals: The percentage of grade 3 students in HISD earning Meets Grade Level on the STAAR reading test will increase from 41 percent in June 2023 to 44 percent in June 2025, and on the math test from 38 percent in June 2023 to 40 percent in June 2025 (note: switch to EOY MAP if needed based on timing)
- NES Core Curriculum - By June 2025, there will be a 5% increase of students on NES campuses in 2-8 RLA, K-8 Math, 3-8 Science and HS EOC courses who will meet their EOY target growth score on their identified grade-level, content assessment (NWEA, STAAR interim) compared to EOY in SY23-24.
- Digital Resource Fidelity - By June 2025, there will be a 10% increase of students who hit EOY usage goals for associated digital curriculum by May 2024 compared to EOY SY23-24. In scope resources include Zearn, Amira and Amplify Boost.
- Academics Quality Supports - 90% of division and campus leaders will agree or strongly agree that the systems of support received by Curriculum and Instruction team increased their team's capacity to improve student outcome in Academic survey.
- AI Initiatives - By June 2025, 90% of AI future ready cohort participants agree or strongly agree that AI helps them improve instruction. By June 2025, 80% of students enrolled in the course pass AI course final exam.

#### Specific Actions

- 1 NES Core Curriculum - Strengthen ELA, Math, SoR, Art of Thinking, and Science curriculum for NES schools. This includes improving alignment to SOR research and scaffolds and supports in all courses.
- 2 NES Dual Language Curriculum - Improve integrated SLAR and ELAR Skills in K-2 to support language acquisition. Strengthen English and Spanish materials for EB students including cross linguistic connections, cognates, PVR strategies, etc.
- 3 New Curriculum for Priority Courses - Write curriculum for new set of high priority specialty courses.
- 4 Pre-K Curriculum Improvements - Improve Pre-K curriculum and training to improve Kinder readiness in SOR
- 5 Build AI Curriculum - Develop an AI-focused course for 11th and 12th graders and provide specialized training for teachers to build their proficiency in delivering this advanced course.
- 6 Micro-credential Platform - Identify micro-credential operational platform options and budget options
- 7 Micro-credentials Recommendation - Research and align on future value proposition for micro-credentials
- 8 Pre-service Training - Train staff during preservice on HISD NES curriculum and HISD curriculum on approved, vetted list.
- 9 Ongoing Teacher Curriculum PD - Conduct ongoing teacher professional development on high-quality curriculum as outlined in HISD's key instructional characteristics, the spot observation, and building content capacity.
- 10 Ongoing Leader Curriculum PD - Partner with divisions to provide "SWOT team" support to build campus leader capacity with curriculum implementation planning protocols and content pedagogy at F, D, and C priority campuses (e.g., internalization, Extended LSAE Data Dive, etc).
- 11 Ongoing Division Leader Curriculum PD - Train division leadership on curriculum implementation, including HISD NES Curriculum and district-provided resources.
- 12 AI Staff Training - Conduct workshops and training sessions for campus-based staff on the effective integration of specific AI tools into their daily work.
- 13 EB Training Supports - Provide targeted PD for teachers, campus administrators, and division leadership to support EB students during Tier 1 instruction, incl. use of EB guidance form
- 14 Oversee High Impact Pilot Programs - Oversee launch of all pilots testing new concepts, including SOR parent engagement, middle school accelerated math, middle school math tailored acceleration, and any others approved by superintendent/CAO
- 15 Digital Resource Implementation Supports - Create dashboards and provide divisions with weekly updates for all centrally approved, digital resources to aid with implementation, monitoring, and targeted campus/teacher support (Zearn, Amira, Amplify Boost).
- 16 Embed Instructional Videos - Create and embed instructional videos within HISD NES curriculum courses.

## Chief Academic Officer

### Key Action 2 - Implement high quality current & future principal and teacher performance evaluation (PM) systems

#### Indicators of Success

- PM Accuracy - By June 2025, 100% of T-TESS and LEAD datasets will be accurate and delivered on-time for all relevant dates, error-free.
- PM Quality - By June 2025, correlation between teacher observation performance (cumulative points) and student growth will increase by X% (based on EOY data).
- PM Validity - By May 2025, 95% of tracked assessments, using completion dashboards, will meet 95% or higher completion.
- TES Launch - By June 2025, 80% of teachers and leaders will agree/strongly agree that "The Teacher Excellence System is designed to be a fair and equitable measure of teacher performance." AND the Teacher Excellence System (TES) is approved by the Board for 25-26 launch.

#### Specific Actions

- 1 Improve Data Vetting Process - Build new systems, processes, and org structure for PM data team to ensure 100% accuracy.
- 2 Create TES Coms Plan - Finalize a communication and stakeholder engagement plan for a new teacher evaluation system by 30 August 2024.
- 3 Create TES Pilot Cohort - Convene teacher evaluation system Trailblazer group by 30 August 2024.
- 4 Create New PM Platform - Build PM platform in-house that allows teachers and leaders to easily view all evaluation components and progress throughout the year. Test platform with TES pilot educators.
- 5 Draft 25-26 TES Guidebook - Produce a first draft of a TES by 20 December 2024 (use the 2023-2024 draft as a starting point).
- 6 Create PM 25-26 Training Plan - By 1 January 2025, develop a plan to train principals and teachers on the new evaluation system once the BOMs passes it.
- 7 Collect PM Stakeholder Feedback - Conduct pulse survey and stakeholder feedback sessions with teachers and principals to regularly collect and respond to feedback on evaluation, training, and understanding.
- 8 Finalize 25-26 Guidebooks - Finalize draft of teacher evaluation and compensation system by 1 February 2025.
- 9 Obtain 25-26 PM Board Approval - Present the new teacher evaluation and compensation system to the Board of Managers for approval by March 2025.
- 10 Pilot Teacher/Staff Surveys - Pilot survey's with teachers and staff to collect data on organization health as input for PM systems.
- 11 Improve Assessment Processes - Implement rigorous proctoring and monitoring guidelines to ensure assessment fidelity.
- 12 Pilot Common Assessments - Implement pilot year of District Common Assessments (CAs) for core courses.
- 13 Support Assessment Monitoring - Create, update and support use of assessment completion dashboards for all district common assessments. Support divisions off-track to reach 95% completion
- 14 Provide Ongoing PM Training - Expand PM training offerings to improve understanding of and investment in current LEAD and T-TESS evaluation systems.
- 15 Support Spot Calibration Trainings - Collaborate with LSI on spot calibration trainings for IRT, appraisers and all principals.
- 16 Facilitate PM Data Dives - Track/ conduct data dive with senior leaders on spot to achievement correlation after every major assessment.
- 17 Complete TIA Year 1 Requirements - Implement TIA year 1 to begin process of securing additional funding source for pay for performance system.
- 18 Conduct PM Training - Train all required stakeholders on new teacher evaluation and compensation system by 31 July 2025.
- 19 Obtain TEA Approval - Receive Full System Approval for TIA by February 2026

### Key Action 3 - Increase enrollment in high quality seats at HISD through Pre-K expansion and an effective school choice and enrollment process.

#### Indicators of Success

- By January 2025, the number of Pre-K students enrolled will increase by 800 as compared to the 2023-2024 school year.
- By June 2025, 80% of Pre-K students meet benchmark on CIRCLE for sub-tests aligned to Kindergarten readiness.
- By June 2025, 80% of parents who use the school choice application will agree they were satisfied with the communication from the School Choice department to help them enroll their student at HISD. [pending summer survey new baseline]
- By June of 2025, 100% of magnet campuses have received one magnet system check.
- By June of 2025, 90% of magnet school principals agree that we have an effective, fair magnet system check system.



## Chief Academic Officer

### Specific Actions

- 1 Open Pre-K Classrooms - In areas where there is a demand, identify schools that could accommodate more Pre-K classrooms and prepare those classrooms for use by July 2025.
- 2 Targeted Pre-K Marketing - Increase marketing campaign for open Pre-K seats at various campuses.
- 3 Simplify Pre-K Enrollment for Families - Review all enrollment systems, forms, applications and processes to determine where they can be streamlined and simplified for families to remove barriers to entry.
- 4 Expand PK for SPED - Expand inclusive practices for Pre-K classrooms to include Explore students (Sped).
- 5 Add PK Partnerships - Increase partnership locations in high demand areas.
- 6 Finalize Pre-K Bond Proposal - Work with divisions and operations to finalize list of Pre-K expansion campuses, timeline and approach.
- 7 Pass Bond - Support bond work by providing high quality Pre-K data, information and communication to community.
- 8 Begin SY25-26 Pre-K expansion - Create plan for ongoing Pre-K expansion based on available budget with or without bond.
- 9 Provide Pre-K Training - Provide effective training for all Pre-K teachers in the Science of Reading and high-quality instruction during the teacher orientation and every quarter during the 2024-2025 school year.
- 10 Improve Pre-K Spot Guidance - Revise spot guidance form for Pre-K teachers and provide training and support. Improve curriculum for teachers.
- 11 Pre-K Data Analysis - Perform correlation study to ensure that high PreK spots using spot form guidance are correlated with higher CIRCLE growth
- 12 Improve Pre-K Report Card - Revise & differentiate the pre-K 3 & 4 year old report card to align with pre-k guidelines and kinder readiness domains.
- 13 Improve Campus Info for Families - Update the SchoolFinder platform 2 times a year to support families in thier learning about schools in the district
- 14 Develop Magnet Processes - Create clear processes for opening, closing and monitoring magnet and/or other specialty schools
- 15 Develop Magnet Quality Evaluation - Collaborate with campus and division leaders to develop a magnet system check rubric.
- 16 Evaluate Magnet Quality - Conduct magnet system checks at all magnet programs by EOY; principals required to review reflections and commitments to improve in SY25-26.
- 17 Improve Magnet Program Offerings - Identify bright spots and recommendations for each type of magnet program. Support lower quality magnets in improving program effectiveness through training and support, in alignment with defined autonomy.
- 18 Improve Magnet Database - Create true north data set of schools with information about magnet programming, type and effectiveness across all schools at HISD.
- 19 Clarify Enrollment Systems - Create clear, student-centered business rules for enrollment at specialty schools.
- 20 Improve Family Supports - Create new hardship and military transfer process to ensure families can apply and be approved year-round
- 21 Improve Transportation Supports - Adjust transportation rules to provide equitable busing so that students traveling out of "magnet desert" zones to high quality programs receive services they need.
- 22 Improve School Choice and Enrollment Applications - Complete thorough analysis of Salesforce and Powerschool platforms to identify and implement necessary areas of improvement and integration for SY25-26 application.
- 23 Improve School Choice Training - Improve supports and trainings for CTAs (Salesforce superusers).
- 24 Conduct parent survey - Send and evaluate results of parent survey on SC process and create action plan to respond to feedback.x
- 25 Improve Magnet Seat Forecasting - Look at data to determine how to improve quality seat availability in SC process.
- 26 Run Effective School Choice Process - Launch and execute successful Phase 1, lottery and Phase 2 school choice process for Pre-K and K-12 families.

## Chief Academic Officer

### Key Action 4 - Increase students access go college and career pathways that prepare them for 2035 and Beyond.

#### Indicators of Success

- TSI - By June 2025, the number of students in the combined cohorts 2025 and 2026 who complete the 2024-25 academic year TSI ready in English and Math (SAT/ACT/TSIA/TCB) will increase 5% (XX% to XX%)
- Advanced Coursework - By June 2025, the number of students completing the year with earned college credit will increase 3% (XX% to XX%)
- IBC - By June 2025, there will be a 10% increase of students enrolled in CTE courses with available Industry-Based Certifications (IBCs) will have earned at least one certification.
- College Acceptance - By June 2025, college acceptance rates will improve by 5%, as measured by the percentage of graduates are accepted to a post-secondary institution. Note: We will also track matriculation and college graduation as delayed indicators.

#### Specific Actions

- 1 Overall - Develop a District CCMR plan to improve HISD's score in this area by 1 March 2024.
- 2 Overall - Train high school counselors to implement the District CCMR plan and hold them and principals accountable for clear CCMR metrics.
- 3 Overall - Create materials and develop a dissemination plan for those materials to educate the Board and other external stakeholders
- 4 Overall - Create a family campaign to support CCMR pathways and metrics as a part of school choice process and timeline.
- 5 Overall (CTE & Postsecondary) - Support hiring of teachers, purchasing of curriculum and equipment by day 1 of school
- 6 Overall (CTE & Postsecondary) - Standarize coherent course sequences in CTE and core subject areas to ensure rigor of classes aligned with student potential. Transition district to opt-out approach for PreAP and AP enrollment.
- 7 Overall (CTE & Postsecondary) - Refine scheduling practices by regularly reviewing student transcripts and offering ongoing professional development to schedulers, ensuring students are accurately placed in the appropriate course sequences.
- 8 Overall - Creation of IT standards to support the CCMR/CTE curriculum by end of 2024-2025 SY.
- 9 CTE - Create four programs of study that either integrates artificial intelligence in the course objectives or teaches students how to use artificial intelligence in the workplace by 1 April 2024.
- 10 CTE - Write Middle school curriculum to build awareness of FPOS and college requirements to prepare students to enroll in POS and build HS graduation path suited to their skills and interests.
- 11 CTE - Provide support re: career centers to help pass the bond. Launch CCMR Task force with community to get feedback on CCMR strategy and the deisgn/programming in CTE centers.
- 12 CTE - Require offering these programs of study at every comprehensive high school.
- 13 CTE - Write curriculum for FPOS programs, provide PD to train teachers on curriculum and spot check effective use.
- 14 CTE - Create list of courses that require students to take IBC at end of year and set clear execations and goals around sitting for IBC tests.
- 15 CTE - Require all CTE teachers to take the IBC to understand what students must learn and be able to do and monitor completion.
- 16 CTE - Provide job-like training on the quality of instruction for CTE teachers throughout the year.
- 17 CTE - Partner with HCC to identify what CTE courses can be crosswalked to HCC courses to provide students with additional opportunities for advanced coursework while they are in POS courses.
- 18 CTE - Create clear processes, expecations and systems to ensure students in all grades continue on their program of study path (e.g., scheduling system)
- 19 CTE - Run audits to ensure instructional minutes are met, students are properly scheduled and overall enrollment/classes are within CTE budget
- 20 CTE - Partner with businesses and community partners to increase work-based learning and real-world experiences for CTE students (e.g., internships, CTSOs)
- 21 CTE - Create a hybrid virtual learning environment, using iTopia, to allow CTE students to access windows-based applications via Chromebooks.
- 22 CTE - Design customized solutions that are unique for each program based on specific requirements for devices, virtualized environments, connectivity, systems, and security to securely facilitate student learning experiences.
- 23 CTE - Create a targeted job/career system to connect students with employment opportunities tied to their IBC.
- 24 TSI - Write NES curriculum for Algebra II and English III that integrates TSI prep into course design.

## Chief Academic Officer

- 25 TSI - Research Khan Academy usage recommendations and monitor student use for SAT Prep
- 26 TSI - Monitor quality of instruction for 11th grade students on the Spot app and provide targeted support (year they take the SAT)
- 27 TSI - Provide campuses with targeted support strategies for students that are in range for TSI or that have been identified as needing additional support.
- 28 TSI - Support enrollment to and completion of Texas College Bridge Course, followed by TSIA 2.0 assessment.
- 29 TSI - Provide TSI Prep Saturday boot camps to support additional studying for students.
- 30 AI Elective - Support the design and implementation of AI High School Course and train AI course teachers on scope and sequence over the summer as well as hold quarterly trainings throughout the year
- 31 College Access - Enhance CCMR reports in the data warehouse systems to support the district's ability to assess and track students' college readiness.
- 32 College Access - Build cohorts of students and provide them support through the college application process. Track weekly completion steps across all campuses to ensure applications are submitted.
- 33 College Access - Build partnerships with IHE to identify coherent pathways for students to make college access easier for students. Help students get fast credit early to reduce college cost and give them strong headstart.
- 34 Counseling - Launch Schoolinks platform to track students completion on advance course work, CTE programs and graduation completion.
- 35 Advanced Coursework - Create campus resources to provide support to students enrolled in HCC or OnRamps for dual credit.
- 36 Advanced Coursework - Provide advance course work teachers (AP,IB, Dual Credit) training on the incorporation of AI based on their course standards.
- 37 Advanced Coursework - Support campus initiatives to broaden PreAP, AP, and IB program access by facilitating teacher professional development, optimizing student identification and recruitment processes, and enhancing scheduling practices for program expansion.
- 38 Military - Establish a Military Academy at Cullen Middle School to foster stronger student interest in the JROTC program at the high school level.
- 39 Military / Counseling - Establish opportunities for students to learn about military opportunities throughout the year and support them in their military enlistment process
- 40 CTE - Deployment of iTopia virtualization solution to support the CTE and Postsecondary curriculum application portfolio during the 2024 - 2025 SY.

### Key Action 5 - Build leadership density across Academics and develop support systems to improve data quality, reporting and student supports.

#### Indicators of Success

- Leadership Density - By June 2025, there will be a 5% increase in Office of Academics directors and above that agree or strongly agree with the indicator "I have the training I need to achieve my department/divisions priority metrics."
- Data Supports - As measured by July 2025, the percentage of special warnings will reduce by 15% for each of the major PEIMS Submissions with a focus on SPED, EB, EE based on ODS, TSDS PEIMS.
- Data Supports - As measured by August 2025, 0% of reports have an error once made public. In-scope reports include STAAR outcomes, accountability ratings, MAP/DIBELS/CIRCLE reports, all Board reports.
- Wrap Around Supports - 80% of campuses will report a 10% increase in the submission of Student Assistance Forms (SAFs) in the categories of basic needs, food, health, and transportation compared to the SY 22-23 and connected to a resource and/or referral within two business days.
- Reduce Absenteeism - HISD will reduce the percentage of students who were chronically absent (missing 10% or more of school days from the day they enrolled) by 3% in SY 24-25 compared to the SY 23-24.

#### Specific Actions

- 1 Leadership Density - Set up process, system and trainings for all Department leads to set high quality metrics for SY24-25
- 2 Leadership Density - Conduct quarterly data dives across all Academics departments to monitor metrics, identify bright spots and areas of continuous improvement
- 3 Leadership Density - Create tool to track progress toward Academics annual metrics.
- 4 Leadership Density - Create central repository of all critical Academics milestones for the year to support teams in backward planning, identifying critical dependencies and monitoring towards goals.
- 5 Leadership Density - Launch Academics University, training for all Academics staff with a focus on Directors, to provide job-specific professional development support
- 6 Leadership Density - Improve "critical functions" operational supports for Academic leaders (e.g., HR/hiring, budget, communications, onboarding)

## Chief Academic Officer

- 7 Leadership Density - Develop and execute leadership surveys to improve culture / check health of organization. Includes Office Pulse Survey and Division/campus Leadership survey in partnership with Cabinet)
- 8 Leadership Density - Implement project planning supports and requirements to support leaders in more effective backward planning and collaboration across teams
- 9 Data Supports - Build centralized repository of monitoring dashboards to improve support for divisions and departments to effectively monitor, review and respond to data (e.g. spot dashboard, assessment dashboards, digital resource dashboards).
- 10 Data Supports - Ensure clarity of goal and success measures for all academics data solutions to ensure meeting desired outcome.
- 11 Data Supports - Create central office State Reporting working group to include department leads and division representatives to discuss PEIMS and reporting changes through the switch to EdFi - 2x a month. Ensure representation from leaders with highest fatal errors (SPED and EB)
- 12 Data Supports - Create administration monitoring dashboards for all assessments on calendar to support divisions in meeting 95% participation goals
- 13 Data Supports - Implement improved proctoring and monitoring best practices to improve validity of assessment and performance management data
- 14 Data Supports - Create data governance working group to clearly document data sources, business rules, and owners of all reporting inputs.
- 15 Data Supports - Ensure all internal data validation standards are reviewed, improved and applied across all teams (reporting, performance management)
- 16 Data Supports - Create monthly review process for all board reporting with respective chiefs
- 17 Data Supports - Create annual calendar for all reporting and compliance deadlines for multiple users. Integrate into existing version for divisions/principals. Create more detailed version for end users (e.g., SIRs, Registrar, testing coordinators, etc.)
- 18 Data Supports - Create annual training scope and for all key stakeholders impacting quality data submissions including SIRs, Registrars, testing coordinators to address major pain points identified each year. Create an onboarding training for staff that join campuses after summer.
- 19 Wraparound Supports - Launch division unit teams, clarify roles and responsibilities and leverage data to support school strategic approach to deploying specialists at schools.
- 20 Wraparound Supports - Create and maintain strategic partnerships to ensure student needs can be met (e.g., food pantry, Hazel Health, etc.)
- 21 Wraparound Supports - Create clear systems and processes to monitor quality of student support resources (e.g., resource hubs, food distribution, transportation supports)
- 22 Wraparound Supports - Launch a comprehensive campaign to inform stakeholders, parents, students, and staff about the importance of SAF submissions and the available resources, including workshops, informational materials, and regular updates, to drive a 10% increase in SAF submissions and ensure referrals are made within two business days.
- 23 Wraparound Supports - Implement a targeted parent engagement campaign that includes personalized outreach through phone calls, emails, and text messages to encourage completion of the consent forms. Simultaneously, provide clear instructions and incentives for families to utilize Hazel Telehealth services, such as informational workshops and easy-to-access resources.
- 24 Reduce Absenteeism - Launch an attendance initiative with early identification of at-risk students, personalized interventions, and regular family communication, including support services and rewards for improved attendance.

<b>General Fund Budget by Major Object</b>	
6100 - Payroll	\$80,476,704
6200 - Contracted Services	\$9,906,088
6300 - Supplies Materials	\$12,903,866
6400 - Other Operating	\$7,295,625
6500 - Debt Service	\$0
6600 - Capital Outlay	\$1,353,700
<b>Total</b>	<b>\$111,935,983</b>

# Chief Information Officer

## Key Action 1 – Implement the New Education System in 40 additional schools

### Indicators of Success

- The District establishes at least 45 additional NES school by August 1, 2024.
- All classrooms in the NES schools, including the ones in the new schools, successfully implement NES principles and practices and demonstrates overall proficient instruction on the first day of school.
- All new NES schools are fully staffed by the first day of school in August 2024.
- All new NES schools are fully outfitted with materials and equipment by the first day of school in August 2024.
- Using a rubric based on the NES Playbook and created by the Leadership and Strategic Initiatives Department, all 45 additional NES schools will score Proficient or higher on implementing the Playbook with fidelity.
- By August 2024, procure, configure, and deploy 100% campus-based technology in all 45 new NES schools to support teaching and learning.
- By August 2024, ensure that all copiers and copy centers are fully functional and operational at the 45 NES campuses, supporting the operational needs effectively
- By July 2024, integrate the new 45 NES schools into the established SAP budget, procurement, and human resources processes and workflows to streamline operations and ensure consistency across all schools.
- By September 2024, implement SAP BI reporting and a data metrics dashboard for finance and human resources to assist in the operations of both NES and Non-NES schools.

### Specific Actions

- 1 Provide 45 NES campuses with the standard model of technology in classrooms to support instruction from audio / visual, computer devices, and instructional software platforms.
- 2 Movement of NES equipment to support the leveling effort across NES campuses.
- 3 IT Division Technology teams (12 techs per division) will assume NES hardware support.
- 4 Upgrade the Wi-Fi infrastructure to provide reliable connectivity in NES campuses.
- 5 Upgrade electrical and cabling needs to meet the requirements of the NES Copy Centers.
- 6 Ensure sufficient copier capacity and printing capability to produce instructional materials used daily in NES campuses.
- 7 Removal of legacy technology assets for data security destruction and e-waste disposal.
- 8 Implement backend processes around budget, procurement, and human resources around budget planning, financial reporting, workflow, and employee data management to fit the NES model.
- 9 Establish and Align Workflow Processes for Finance, Logistics, and Human Resources.
- 10 Enhance all SAP BI reporting master data to capture NES status and transactional data associated with it to capture performance of NES schools across district.

# Chief Information Officer

## Key Action 2 – Ask Voters for a \$3.5 billion bond in November 2024

### Indicators of Success

- Voters approve a \$3.5 billion bond in November 2024.
- The approved bond will address at least 80% of the identified needs in the bond planning document.  
By the established deadline, ensure 95% availability of all district IT assets, infrastructure, and enterprise applications by implementing monitoring tools, regular maintenance schedules, and quick response protocols to address issues, thereby supporting the district's operational efficiency and service reliability
- By the established deadline, identify replacement hardware, software, and cabling needs based on organizational standards, vendor solutions, and best practices
- By March 2025, plan improvements to the cybersecurity posture to ensure the safety and security of all students and staff, and reduce risks to instruction caused by incidents.  
By December 2024, review and update standards, design documents, educational specification designs, discovery, inventory, and cost estimates to ensure they align with organizational requirements and best practices, providing accurate and up-to-date information for future planning and budgeting
- By the established deadline, complete the environmental hardware upgrades for the HMW Data Center and establish a lifecycle plan to ensure ongoing maintenance and sustainability.
- By the agreed upon date, establish and implement lifecycle processes for campus and department compute devices to support the HISD district, ensuring efficient management and sustainability.
- By the established deadline, develop an Audio/Visual Deployment Guideline to facilitate the efficient deployment of equipment across the district, ensuring consistency and effectiveness in the implementation process.
- By the established deadline, ensure that all Finance, Logistic, and HCM applications have an S4 Hana/cloud project in progress to achieve improved performance, real-time analytics, enhanced user experience, simplified landscape, advanced functionality, scalability, and enhanced security
- By the established deadline, determine the ability of customizations to adapt to changing business needs and accommodate future enhancements without incurring additional maintenance and support costs, ensuring flexibility and cost-efficiency.

### Specific Actions

- 1 Identify specific needs in safety and security; air and water quality and heating and cooling systems; career-tech-ed facilities and renovations; and technology hardware and infrastructure.
- 2 Create a five-year life cycle replacement model for campus/department computer devices.
- 3 Improve IT security posture within campus infrastructure by deployment of card access and video surveillance of all telecommunications closets.
- 4 Creation of an ongoing process for repairing and replacement of internal and externally public facing communication systems at needed campus and administrative locations.
- 5 Data center environmental enhancements (power, cooling, reliability) to support ongoing Information technology needs across the district.
- 6 Conduct a site audit on all audio-visual equipment utilized on campuses and administrative offices to determine replacement plans and support needs.
- 7 Replace the District-Wide Area Network equipment that supports the data, video and voice traffic to all campuses and administrative locations.



# Chief Information Officer

## Key Action 5 – Improve SPED Instruction and Service Delivery

### Indicators of Success

- The percentage of students in grades 4 through 8 who receive special education services that have a Conditional Growth Index (CGI) of 0.6 or higher on NWEA MAP in reading will increase from 28% in May 2024 to 35% in May 2025.
- The percentage of students in grades 4 through 8 who receive special education services that have a Conditional Growth Index (CGI) of 0.6 or higher on NWEA MAP in math will increase from 27% in May 2024 to 33% in May 2025
- The percentage of “instructionally proficient” IEPs as measured by a rubric and as reviewed by an independent team from the Special Education Department will increase from 88.8% in May 2024 to 95% in May 2025.
- By the agreed upon go-live date, ensure that 100% of the required compliance data for state reporting is available and accessible within the new Special Education system. (Pending dates from SPED)
- By the agreed upon date, deprecate the current Easy IEP special education system to transition to a new, more efficient system. (Pending dates from SPED)
- By the agreed upon go-live date, ensure that 100% of identified data integrations for the new Special Education system are available in a production environment. (Pending date from SPED)

### Specific Actions

- 1 Process the Data Sharing Agreement (DSA) with Frontline
- 2 Identify, implement, and test the selected Special Education solution that integrates into the student information system, learning management system, and transportation systems.
- 3 Ensure data security and privacy is configured in the new special education system.
- 4 Complete the data migration and system deprecation of the current environment EasyIEP.

## Key Action 6 – Improve Central Office systems and efficiency

### Indicators of Success

- By 15 August 2024, HISD will decrease the size of Central Office personnel by at least 700 positions.
- For SY2024-2025 budget, HISD will decrease purchased services by \$50 million.
- By July 2025, 80 percent of each Department’s key indicators of success will have been completed as assessed by the Superintendent, the Chief of Staff, and an independent consulting group.
- Throughout the 2024-2025 school year, provide monthly metrics to Senior EDs of Support on IT device service and support performance to inform decision-making.
- Throughout the 2024-2025, Information Technology will improve business efficiency by streamlining operations, reducing waste and redundancy, and making the best use of IT resources utilizing industry best practices.
- By May 2025, create and implement SIS-specific customizations for DEAP and Multilingual programs to support their specific needs.

### Specific Actions

- 1 Develop, test, and implement DAEP and Multilingual customization within the SIS.
- 2 Schedule reoccurring meetings with Division Senior Eds of Support to review performance metrics and discuss support needs.
- 3 Strengthen “Unit Concept” of support – clarify responsibilities, strengthen processes, assign KPIs, increase accountability for support.
- 4 Improve current KPIs around service level agreements for call center, field support, network availability and application uptime.
- 5 Reduce positions as part of the initiative to support the central office decrease and realign to the Division support model.
- 6 Implement a district-wide request tracking system for work order management with capabilities of encompassing chatbots and AI tools to improve efficiency and provide timely resolution.
- 7 Evaluate the roles and responsibilities of central office personnel to identify areas of overlap or duplication.
- 8 Review existing vendor contracts and assess opportunities for consolidation and negotiation.
- 9 Integrate the use of AI-powered productivity tools to automate routine tasks and analyze historical data to identify patterns, trends, and anomalies.

## Chief Information Officer

- 10 Migrate 75% of the end-of-life support for Windows 10 devices to Windows 11 for approximately 50,000 devices.
- 11 Improve the efficiency of the asset management application within the department by enabling the assignment of assets to departmental staff for inventory tracking and control, while implementing single sign-on for enhanced application security.
- 12 Reduce redundant third-party applications and ensuring that the consolidation of functionalities within SAP delivers the expected benefits and outcomes.
- 13 Reduce customization and maximizing the use of SAP standard functionality to provide improved system stability, faster implementation times, and lower maintenance costs.
- 14 Transition from Z tables (custom Org tables) and implementing SAP standard security.
- 15 Design digital forms to replace paper forms to streamline process and improve efficiency.
- 16 Optimize the TRACS hiring process to streamline and improve various stages of talent acquisition, from sourcing candidates to onboarding new hires.
- 17 Develop /Implement SAP SAC Reporting & Dashboard to provide accurate data from finance, budgets, operations, payroll, and time management to create data driven accountability to improve decision making for HISD. (Current reporting SAP BW end of lifecycle).

### Key Action 8 – Begin the transformation of HISD’s CCMR operations and systems

#### Indicators of Success

- Improve TSI Readiness: By June of 2025, HISD will see a 5% increase in the number of students in cohort 2025 and a 5% increase in the number of students in cohort 2026 who are TSI ready in English and Math (SAT/ACT/TSIA/TCB). Note: Beginning in SY 24-25, Texas College Bridge may be used for Grade 12 students only.
- College Pathways: By June 2025, there is a 10% increase in the number of TSI-Ready seniors AND non-TSI ready CTE Concentrators\* that submitted three or more college applications and completed their financial aid requirements, as defined by student self-reported information verified by the counselor or advising specialist (FAFSA, TASFA, or opt-out form). Note: Also tracking college acceptance but data is student self-reported.
- Career Pathways: By June 2025, there will a 5% increase of students enrolled in CTE courses with available Industry-Based Certifications (IBCs) will pass and earn the certification.
- By August 2024, ensure that 100% of students enrolled in a CTE course can access the required digital resources and content to support their educational program.
- By the end of the 2024-2025 school year, create and implement IT standards to support the CCMR/CTE curriculum, ensuring robust IT support for these programs.
- By August 2024 school year, deploy the iTopia virtualization solution to support the CTE curriculum application portfolio, ensuring robust virtualization support for these programs.

#### Specific Actions

- 1 Procure, configure and deploy Chromebooks replacing legacy windows laptops at all High Schools.
- 2 Create a hybrid virtual learning environment, using iTopia, to allow CTE students to access windows-based applications via Chromebooks.
- 3 Partner with CCMR to create and design the classroom technology needs to support the Cisco Networking Pathway
- 4 Design customized solutions that are unique for each program based on specific requirements for devices, virtualized environments, connectivity, systems, and security to securely facilitate student learning experiences.

# Chief Information Officer

**Department Key Action – Promote districtwide cybersecurity awareness through workforce development and training to improve safety and risk in the district. Deliver cybersecurity solutions to enhance the district's resilience and fortify its posture against internal and external threats**

## Indicators of Success

- By October 2024, establish partnerships with five external cybersecurity experts or government agencies to enhance cybersecurity capabilities and collaboration.
- Conduct one external penetration test before June 2025 to enhance cybersecurity measures.
- By May 2025, run one test of the disaster recovery solution with the goal of recovering systems (Data Warehouse and SAP) in less than one hour.
- By March 2025, implement cybersecurity solutions for Microsoft A5 Defender for Endpoint devices to enhance the security of all managed Windows endpoints.
- By March 2025, reduce the total count of vulnerabilities identified in systems by 20% to enhance the overall security posture.
- By July 2025, update 100% of the information security policies to maintain up-to-date and effective security measures.
- During the 2024-2025 school year, launch a Cybersecurity awareness program to enhance the district's overall cybersecurity posture and awareness of best practices.
- By June 2025, close all open audit findings discovered by third-party audit firms to improve compliance and operational efficiency.

## Specific Actions

- 1 Work with external cybersecurity experts, industry peers, and government agencies to exchange information, share best practices, and stay abreast of the latest cybersecurity developments.
- 2 Implement and promote a culture of cybersecurity awareness and training programs around phishing awareness, data privacy and account protection.
- 3 Deploy advanced network security monitoring tools to detect and respond to suspicious activities and anomalous behavior in real-time.
- 4 Conduct regular security assessments and penetration testing to evaluate the effectiveness of existing security controls and identify potential vulnerabilities.
- 5 Test disaster recovery plans to ensure the timely restoration of critical systems (Data Warehouse and SAP) and data in the event of a cybersecurity incident or natural disaster.
- 6 Identify and implement additional security measures as it relates to protecting student and staff data.
- 7 Deploy a Security Information and Event Management (SIEM) system designed to centralize the collection, storage, analysis, and reporting of security-related data.
- 8 Address the open IT audit findings scheduled for delivery this academic year in accordance with the management action plan.
- 9 SAP BW reporting, implement best business practices to secure all sensitive reporting data.
- 10 Review and revise information security policies to reflect current laws and risk.

**Department Key Action – Implement a modern data strategy to provide data ownership, rules, and policies to define and manage the districts data and build data collection and analytics capabilities to discover employee, student, and operational insights**

## Indicators of Success

- By June 2025, implement an Enterprise Data Lake Architecture that incorporates data from defined student information, human resources, finance, and operational data systems to enhance data integration and accessibility
- By June 2025, establish a Data Governance Committee that will meet bi-monthly to enhance data governance and oversight.
- By December 2024, implement a TSDS/PEIMS system for HR/Finance Ed-Fi state reporting.
- By December 2024, onboard a TSDS/PEIMS system for PowerSchool SIS Ed-Fi state reporting.

## Specific Actions

- 1 Design and implement a solution to load HR/Finance data into the HISD IT Enterprise Data Lake for Ed-Fi PEIMS reporting to meet the PEIMS Fall and Mid-Year submission dates.
- 2 Collaborate and coordinate between PowerSchool and HISD Academics to load student data into PowerSchool DEX for Ed-Fi PEIMS reporting to meet all required PEIMS submission dates
- 3 Identify the opportunities to consolidate multiple data integration tools.
- 4 Consolidate the aggregation of data in the Business Warehouse and the Datawarehouse into an Enterprise Data Lake to create one source of truth for HISD data reporting.
- 5 Build a unified dashboard environment for the efficient and secure display of academic (SIS)/operations/Finance/HR data (SAP BW) and key performance metrics.
- 6 Implement data loss prevention tools and processes including sensitivity labeling and data classification to align with the state of Texas record retention schedule and board policy, as well as prevent sensitive data from being lost, leaked, or accessed by unauthorized users.

# Chief Information Officer

- 7 Create the Data Governance charter and engage with the new leadership to reestablish data ownership, rules, and policies.

General Fund Budget by Major Object	
6100 - Payroll	\$22,285,641
6200 - Contracted Services	\$20,250,758
6300 - Supplies Materials	\$250,051
6400 - Other Operating	\$528,525
6500 -Debt Service	\$5,130,350
6600 - Capital Outlay	\$149,026
Total	\$48,594,351

# General Counsel

## Key Action 6 – Improve Central Office systems and efficiency

### Indicators of Success

- By 15 August 2024, HISD will decrease the size of Central Office personnel by at least 700 positions (from 8,889 to 8,189). For SY2024-2025 budget, HISD will decrease purchased services from \$300 million to \$225 million.
- By July 2025, 80 percent of each Department’s key indicators of success will have been completed as assessed by the Superintendent, the Chief of Staff, and an independent consulting group.
- By July 2025, 60% of Central Office will indicate knowledge of Destination 2035 and job satisfaction (quarterly). [or use a net promoter score, or focus on growth]
- By July 2025, XX% of principals are satisfied with services provided by Unit structures as assessed by a survey. [Need a baseline. Could suggest a growth of 10-15 points from BOY to EOY.]
- By July 2025, 5% of central office staff will receive training on on AI tools to enhance their productivity and efficiency. (Including 80% of Cabinet, 10% of HR, 10% LPD, 10% of Academics, 10% Finance and Operations, 10% of Administrative Staff)
- Make a recommendation for the selection and procurement of new End-User devices and have the contract signed by August 2024.
- New data integration projects will comply with district API standards, with exceptions only for approved technical limitations by January of 2025.
- Review existing designs and identify gaps by meeting with Business to generate solutions and drive meaningful improvements that contribute to overall organizational success and performance for 2024-2025 SY.  
Meeting with Business on weekly basis to go over the work items and prioritize to ensure timely and successful outcomes which promotes
- transparency, accountability, and collaboration within the organization leading to improved performance and customer satisfaction for 2024-2025 SY.
- Improve functionality in the Asset Management application by March 2025.
- Create and implement SIS-specific customizations for Response to Intervention (RTI), Gifted and Talented (GT), and Multilingual programs internally by May 2025.
- Identify X applications to reduce procurement expenditures by May 2025.
- By June 2025, HISD will ensure all public-facing HISD websites provide clear, up-to-date information for the HISD community.
- By August 2024, Central Office and Division leaders will have a comprehensive data workflow/dictionary for academics data sets content and access.  
Optimize resource allocation by reducing overall FTE count by 200 by conducting a thorough assessment of existing resources, including staffing levels,
- equipment, and budget allocations. Additionally, identify areas where resources are underutilized or misallocated and make adjustments to optimize efficiency.
- Review 100% of all departmental standard operating procedures and key performance indicators.
- The legal team will proactively address compliance issues and regulatory requirements, effectively minimizing the risks linked to employment decisions arising from central office right-sizing.
- By June 2025, Legal will provide guidance and support to Central Office and division leaders related to employment decisions necessary to implement the reduction in central office personnel and development of high-performance culture.

# General Counsel

## Specific Actions

- 1 Reduce the size of Central Office by 700 positions by 15 August 2024.
- 2 Review all purchased services contract prior to 1 May 2024 and eliminate \$75,000,000 for the 2024-2025 school year.
- 3 Restructure Chief of Operations Office.
- 4 Strengthen "Unit Concept" of support – clarify responsibilities, strengthen processes, assign KPIs, increase accountability for support.
- 5 Identify priority systems from the Efficiency Report and create a plan to transform those systems (each Department includes priorities in their Department Action Plan).
- 6 Consolidate Departments that have several satellites or people in different buildings.
- 7 Resolve issues/FTE/workflow where there are duplications across Offices (e.g., wraparound/SEL/health/Sunrise), by July 1
- 8 Develop the team, plan, and dedicated resources for addressing the District's engagement with local, state, and federal elected officials the specific needs for Govt Relations, by July 1
- 9 Revise NTAS for central office employees and roll out new system ahead of 24-25 school year
- 10 Establish clear and transparent process for considering merit based pay for central office employees ahead of 25-26. (KF)
- 11 Establish performance management system for all central office departments and teams ahead of 24-25, by July 1
- 12 Hold quarterly central office all staff meetings to build culture and provide cohesion and information around goals and performance management. (KF)
- 13 Develop and implement internal communications processes to build understanding and commitment from central office staff
- 14 Create shared tools and resources that that will allow cabinet members to coordinate on timing and connections across major initiatives
- 15 Create updated, standard visualizations and process for refreshing Organization's Structure (i.e., org. chart), by Aug 1
- 16 Capture, review for effectiveness, and steward community partnerships that are initiated by campuses
- 17 Define and implement a process for tracking effectiveness or and satisfaction with Unit structure (e.g., customer satisfaction)
- 18 Design and execute summer and quarterly AI PD sessions for AI skill development for central office
- 19 Support selection and implementation of an AI pilot for HR (possibly Finance)
- 20 Develop data governance parameters to ensure data quality and privacy
- 21 Support pilot of Office 365 for Senior Level + Chiefs
- 22 Improve current KPIs around service level agreements for call center, field support, network availability and application uptime.
- 23 IT will reduce XX positions as part of the initiative to support the central office decrease and realign to the Division support model.
- 24 Implement a district-wide request tracking system for work order management with capabilities of encompassing chatbots and AI tools to improve efficiency and provide timely resolution.
- 25 Evaluate the roles and responsibilities of central office personnel to identify areas of overlap or duplication.
- 26 Review existing vendor contracts and assess opportunities for consolidation and negotiation.
- 27 Integrate the use of AI-powered productivity tools to automate routine tasks and analyze historical data to identify patterns, trends, and anomalies.
- 28 Migrate the end-of-life support for Windows 10 devices to Windows 11 for approximately 75,000 plus devices to avoid having to avoid purchase of an extended support contract.
- 29 Enhance upcycling processes to optimize the removal of outdated technology equipment, while also generating additional revenue for the district.
- 30 Improve the efficiency of the asset management application within the department by enabling the assignment of assets to departmental staff for inventory tracking and control, while implementing single sign-on for enhanced application security.
- 31 Reducing redundant third-party applications and ensuring that the consolidation of functionalities within SAP delivers the expected benefits and outcomes.
- 32 Reducing customization and maximizing the use of SAP standard functionality to provide improved system stability, faster implementation times, and lower maintenance costs.
- 33 Transitioning away from Z tables (custom Org tables) and implementing SAP standard security.



## General Counsel

- 34 Design digital forms to replace paper forms to streamline process and improve efficiency.
- 35 Optimize the TRACS hiring process to streamline and improve various stages of talent acquisition, from sourcing candidates to onboarding new hires.
- 36 Develop /Implement SAP SAC Reporting & Dashboard to provide accurate data from finance, budgets, operations, payroll, and time management to create data driven accountability to improve decision making for HISD. (Current reporting SAP BW end of lifecycle).
- 37 Design a five-year computer lifecycle program that includes purchase planning, set up, software upgrades, maintenance, ongoing support, and disposal of devices.
- 38 Launch unit supports for wrap around services
- 39 Strengthen KPIs for CCMR. Conduct quarterly data dives with division leadership on CCMR indicators
- 40 Plan and execute a cross-functional audit of all houstonisd.org hosted websites to identify and eliminate obsolete websites
- 41 Revise performance metrics for all academics departments and staff to improve quality of academic supports. Track progress toward metrics via revised NTAS system.
- 42 Build centralized repository of monitoring dashboards to improve support for divisions to effectively monitor, review and respond to data.
- 43 Update all academics public-facing, leader-facing and teacher-facing websites to ensure accurate information is provided
- 44 Implement Academics Professional Development Series to build capacity of leaders within office
- 45 Implement AI-powered solutions to automate data extraction from forms, documents, and emails, thereby decreasing manual labor and enhancing data accuracy for central office staff and district operations.
- 46 Deploy chatbots to address common inquiries from parents, students, and staff, allowing office personnel to dedicate more time to resolving intricate matters and supporting district functions.
- 47 Integrate AI to tailor audience segmentation and customize email and text communications, boosting engagement levels and optimizing the delivery of information to support central office staff and district operations.
- 48 Conduct an analysis of existing workflows within Academics to identify opportunities for AI to automate or streamline tasks, enhancing efficiency and support within central office staff and district operations.
- 49 Establish integrated systems to ensure smooth data interchange among various platforms, eliminating the need for manual data entry and facilitating efficient information sharing to support staff and district operations.

## General Counsel

- 50 Develop comprehensive guidelines and user instructions for the adoption and integration of AI tools into current workflows, ensuring central office staff can effectively utilize these technologies to support district operations.
- 51 Utilize AI to analyze feedback and survey responses, extracting valuable insights into stakeholder sentiments to refine and enhance communication strategies for the support of central office staff and district operations.
- 52 Monitor metrics like processing time, error rates, and staff satisfaction in Academic supports to assess the impact of AI on efficiency.
- 53 Launch AI-driven tutoring initiatives to provide personalized learning support and practice opportunities for central office staff, aiding in professional development and operational efficiency.
- 54 Utilize AI technology to streamline operational processes, freeing up staff to concentrate on higher-level tasks and overall enhancing the efficiency of central office and district operations.
- 55 Create a data dictionary and access path that includes access to dashboards, how to request data (and what data is available), how to conduct research.
- 56 Create revised School Guidelines
- 57 Improve leadership capacity in Academics Directors and above via targeted, data-driven professional development and coaching.
- 58 Reorganize and realign division to provide maintenance and operations support at the unit level.
- 59 Conduct comprehensive reviews of staffing levels, skill sets, and workload distribution across the maintenance department.
- 60 Identify opportunities to reallocate resources more efficiently, such as redistributing workloads or cross-training staff to address skill gaps.
- 61 Develop a plan for implementing changes to resource allocation based on the spot observations and continually monitor possible impacts on efficiency.
- 62 Develop standardized procedures for submitting and processing maintenance requests, ensuring consistency and efficiency.
- 63 Streamline communication process by establishing regular meetings and/or feedback sessions with division administrators and staff to gather input, address concerns, and foster collaboration between the division offices and operations departments.
- 64 Work with Business Intelligence team to develop performance metrics and Key Performance Indicators (KPIs) to evaluate the efficiency and effectiveness of the maintenance department.
- 65 Identify departmental knowledge gaps and determine plan to address; including promotion of collaboration across internal legal team
- 66 Evaluate feasibility of paralegal certificate/training for support staff to increase overall efficiency of the Legal Services Department by July 2024
- 67 Foster culture of continuous improvement by Identifying departmental knowledge gaps and creation comprehensive plan to address same
- 68 Institute monthly CLE offerings and/or trainings for all Legal Department staff with the goal toward strengthening knowledge gaps
- 69 Evaluate efficacy of Westlaw and Legal Tracker and determine any necessary software adjustment to increase efficiency; determine whether feasible for systems to speak to SAP to reduce overall time for processing invoices

# General Counsel

## Additional Key Action – Refine Process for Settling Cases

### Indicators of Success

- Attorneys will settle cases in a manner that reflects efficient use of district resources
- Legal Services will be able to provide data-driven legal analysis on settlements

### Specific Actions

- 1 Case Evaluation: Provide training and guidance on case evaluation including expectations regarding factual and evidentiary analysis
- 2 Professional Development for in-house counsel on the art of negotiation to hone negotiation skills
- 3 Develop process for settlements including protocol for case evaluation, revision of templates and norming with stakeholders.
- 4 Legal will conduct post-settlement evaluation after file review season to determine efficacy of file review and identify any areas of improvement and lessons learned for future cases

## Additional Key Action: Modernize the Legal Division to improve its effectiveness, efficiency, and service delivery in alignment with the district's high-performance culture.

### Indicators of Success

- 100% of matters will be tracked and evaluated to ensure resources used efficiently
- Case assignments to outside counsel will clearly define work, objectives, timelines and budget expectations

### Specific Actions

- 1 Outside Counsel Management: Quarterly check-ins (at least) with all litigation counsel to align expectations and strategy to ensure efficient expenditure of district resources
- 2 Outside Counsel Management: Legal will create criteria to conduct periodic performance evaluation of outside counsel and implement same by August 2024 to include efficacy, expertise and cost effectiveness.
- 3 Internal Department Management: leverage legal technological resources to optimize timely and effective provision of legal services; including use of dashboard to monitor current case statuses
- 4 Contract Review: Refine current contract templates, checklists and guidelines for common agreements to ensure consistency and efficiency in drafting and review.

# General Counsel

## Additional Key Action – Legal will support district initiatives by providing timely and accurate advice and counsel

### Indicators of Success

- Legal will provide timely and accurate legal advice to ensure district initiatives are legally compliant and fortified against legal challenges
- Over the remaining 2 years, 100% of district policy and regulations will be reviewed and updated as necessary to ensure policy reflects current law and practice.
- Board Policy and governing documents are timely updated, reflect the district's current processes and comply with existing law.

### Specific Actions

- 1 Review and legal evaluation of new teacher evaluation and compensation plan, related documents and implementation protocols to ensure legal compliance
- 2 Review of SPED policies/procedures to identify any necessary changes needed to comply with State and Federal law and to optimize delivery of SPED services
- 3 Legal will provide support for AI implementation by drafting any necessary board policy revisions by June 2024 and ensure guidelines are legally compliant
- 4 Guidance and Legal Training to district regarding implementation of changes to Employment Law including recent changes to pregnancy accommodations, title IX and Religious Accommodation
- 5 Legal will successfully defend legal challenges to central office reorganization, including defending lawsuits and recommending settlements as necessary to preserve district vision and goals
- 6 Legal will timely review all contracts in order to mitigate risk and ensure contract terms comport with current law
- 7 Provide Legal Advice and Guidance related to the annexation of additional schools into the NES system including staffing selection criteria, contract review as necessary and any other legal issues that arise

### General Fund Budget by Major Object

6100 - Payroll	\$3,183,372
6200 - Contracted Services	\$2,468,862
6300 - Supplies Materials	\$30,222
6400 - Other Operating	\$219,490
6600 - Capital Outlay	\$32,685
<b>Total</b>	<b>\$5,934,631</b>

# Chief of Communications & Public Affairs

**Communications Key Action - Internal Comms Capacity - HISD communications team is fully staffed and has the internal capacity to execute communications**

## Indicators of Success

- Fully hired org chart with well defined responsibilities and measures of success for all comms team members.

## Specific Actions

- 1 Hire, train and redirect department leads on strategy and goals.
- 2 Train division superintendents and dept. liaisons

**Communications Key Action - Communications Infrastructure - Websites, apps, CRMs, data systems, and branding work together to provide stakeholders with important information and to consistently communicate HISD's core narrative.**

## Indicators of Success

- By June 30th, 2024 Website relaunched with supporting infrastructure and aligned to new branding

## Specific Actions

- 1 Complete rebrand/adopt and launch new logo and feel for HISD  
Website redesign
- 2 - External  
- Internal

**Communications Key Action - Communications Infrastructure - Adopt new or refresh internal communication platforms and routines to communicate with critical internal audiences (principals, teachers, and staff)**

## Indicators of Success (Metrics for October 1st, 2025)

- Get 60% of families to opt back into HISD communications and engage on 1 of the message delivery platforms
- Increase from baseline data in % of families that agree that they know how to get information from HISD & increase % of families that agree that HISD send them clear and targeted communications
- 75% of internal audiences consistently access refreshed communications

## Specific Actions

- 1 Audit comms platforms
- 2 Determine and adopt new/reimagined communications platforms
- 3 Re-launch social channels alongside website
- 4 Streamline internal communications and develop and train on business rules

**Communications Key Action - Press/Earned Media - Local, state and national earned media coverage is consistently accurate and is net beneficial on HISD's most important issues.**

## Indicators of Success

- 2 to 4 media outlets that reliably publish positive content
- Positive sentiment about HISD via surveys improves from baseline in December 2024

## Specific Actions

- 1 Grow the volume of HISD content on Spanish language channels
- 2 Build leverageable relationships with media outlets in Houston through 1 on 1 tenacious engagement with reporters
- 3 Increase efficiency of information gathering for press requests
- 4 Comms liaisons are connecting regularly with the press team to flag info and expedite responses for media.

**Communications Key Action - Owned Communications/Internal Communications: Families and Staff - HISD provides useful information to its most important stakeholders, inspiring confidence in the district and improving the experience of staff and families.**

## Indicators of Success

- Positive sentiment about HISD via surveys improves from baseline in December 2024
- Viewership of Parent Town Halls increases month over month.
- Viewership of HISD LIVE increases month over month.
- Viewership of Direct to Educator Communications increases month over month.

## Specific Actions

- 1 Launch of district owned streaming channel - HISD Live

## Chief of Communications & Public Affairs

- 2 Create and maintain original content for Spanish language social channels
- 3 Execute a series of filmed parent town halls with focus on relevant topics
- 4 Execute a teacher campaign.
- 5 Execute a series of student produced “shows”.

### Communications Key Action - Compelling Content Creation - Documentary videos showcase key district initiatives are imagined and produced

#### Indicators of Success

- Videos are produced and leveraged at key events and various stakeholder groups

#### Specific Actions

- 1 Produce High-Quality Instruction Vignettes
- 2 Produce an NES explainer video
- 3 Produce an monthly impact video on NES implementation
- 4 Produce a video on whole scale systemic reform for Destination Transformation Conference (i.e. why transformation works) in February
- 5 Produce vignette on the implementation of AI in HISD

### Government Relations Key Action - Elected Official Engagement - The GR team has developed the systems and relationships to manage elected official

#### Indicators of Success

- Establish open channels of communication with at least 75% of the Houston Delegation
- At least 10 members of the Houston Delegation are established champions [*Champions are defined as someone who carries our message to our customers (families) through speaking at HISD events, Houston events, and to the media*]

#### Specific Actions

- 1 Provide information consistently to elected officials
- 2 Establish relationships with key elected contacts
- 3 Host monthly webinars on key District data updates and initiatives
- 4 Launch public-facing website with webinar recordings and resources for elected officials to access accurate information about HISD
- 5 Provide bi-annual student achievement and/or school progress updates by elected districts

### Government Relations Key Action - Legislative Session - Houston ISD is an active voice in Pre-K-12 education conversations during the 89th legislative session.

#### Indicators of Success

- Key policies related to funding and accountability drafted and passed during the legislative session benefit HISD students

#### Specific Actions

- 1 Develop legislative priorities
- 2 Establish key coalition partners
- 3 Testify in person and in written form throughout session

### External Relations Key Action - Transformation Conference - Houston ISD’s transformation story is spotlighted on a state and local level

#### Indicators of Success

- At least 150 external participants attend the February conference

#### Specific Actions

- 1 Execute a February conference spotlighting Houston ISD transformation to a local, state and national audience

### External Relations Key Action - Quarterly Engagements - Key stakeholders in Houston believe HISD is making progress to transform the district

#### Indicators of Success

- At least 10 members of these combined groups are established as champions [*Champions are defined as someone who carries our message to our customers (families) through speaking at HISD events, Houston events, and to the media*]

#### Specific Actions

- 1 Organize 2 events per quarter engagements with Business Leaders, Philanthropic Leaders, and Civic Leaders (Through HISD hosted events or Supt. participation in an event hosted by a third party)
- 2 Execute Quarterly Advisory council with the GHP



## Chief of Communications & Public Affairs

**External Relations Key Action - Partner Engagement - Long-standing HISD partners experience fewer barriers to engagement with HISD leadership (e.g. ArtsConnect, Emerge).**

### Indicators of Success

- 3 to 5 partnerships reset with refreshed agreements and scopes of work

### Specific Actions

- 1 Reset meetings executed with select partners to realign on shared goals for student success and steps to achieve them
- 2 Point person for select partners is assigned and relationship is maintained

**Impact and Analytics Key Action - Data Governance and Internal Data Infrastructure - An internal dashboard is created and regularly updated with key data points by department. Data reliability causes fewer public affairs problems and clear, accurate data presentation enhances HISD public image.**

### Indicators of Success

- Data Quality Improvement: Quarterly data audits result in a reduction in data errors or inconsistencies in key reports, responses to PIRs and Press Inquiries by 80% by the end of the year.

### Specific Actions

- 1 Committee convened and establishes cross functional business rules to create, maintain and audit internal dashboards
- 2 Complete at least quarterly audits of key data sources
- 3 Dashboards are built and managed

**Impact and Analytics Key Action - External-facing Data - HISD dashboards that go live are accurate, easily understandable and align to the Board and Superintendent Goals. Data reliability causes fewer public affairs problems and clear, accurate data presentation enhances HISD public image.**

### Indicators of Success

- Data Quality Improvement: Quarterly data audits result in a reduction in data errors or inconsistencies in key reports, responses to PIRs and Press Inquiries by 80% by the end of the year.
- 7 external stakeholder groups trained on dashboard use

### Specific Actions

- 1 Committee convened to create, maintain and audit external dashboard
- 2 Run at least quarterly audits of key data sources
- 3 Train key external stakeholders on use of external data dashboards

**Impact and Analytics Key Action - Requested Data - Any data requested by the Superintendent, Board, or by Public information requests is reviewed and approved for accuracy**

### Indicators of Success

- All data is 100% error free for public dissemination prior to Superintendent review

### Specific Actions

- 1 Build systems for data review across departments

**Impact and Analytics Key Action - Data Literacy, Reliability, and Access - HISD cabinet members utilize valid, reliable data to progress monitor department and team goals. HISD data systems produce valid, actionable data for internal stakeholders to respond to**

### Indicators of Success

- By March 2025, data quality progress dashboard(s) have been established for SIS auditing: attendance submission, family contact information, student at-risk indicator(s), student home language indicator, student demographic information
- By March 2025, team(s) have been established as owning data quality for SIS, training end users for SIS, training calendar for SIS in SY25-26, internal audits for SIS in SY25-26
- By July 2025, 90% of Cabinet Members agree/strong agree "I have the data I need to be able to monitor my department's progress towards metrics".

## Chief of Communications & Public Affairs

### Specific Actions

- 1 Launch the cross-functional working group to diagnose SIS gaps and action plan towards an accurate SIS. Establish clear owners of data quality and validity and progress monitor efficacy.
- 2 Establish cabinet progress monitoring protocols, data literacy, for cabinet team to strategically monitor progress towards department, team goals

**Community Partnerships Key Action - Community Relations - Increase the number of actively engaged faith leaders and community partners who are informed and volunteering giving or advocating for HISD students and families**

### Indicators of Success

- 50 faith & community leaders attend District held events consistently on monthly basis to become knowledgeable and supportive of District student focused initiatives
- 10+ community leaders established as champions and speak on Districts behalf publicly

### Specific Actions

- 1 Host quarterly faith leader/Community partner engagement events to inform about District progress and opportunities for engagement
- 2 Support partnerships that provide cash or in-kind support for students, teachers/staff and/or families

**Family Partnerships Key Action - Build capacity across the District to support family and school partnerships - Inform families about District progress and performance using clear and direct language - Elevate family voices to drive campus and District improvement, share family insights and benefits from the transformation**

### Indicators of Success

- 10-15 parents per Division (~50+) will act as trusted advisors, champions for the District, and publicly share their support with the Board of Managers, politicians, and the Houston community broadly
- Division leadership teams leverages family feedback to improve family division relationships and continuously division operations – working for 3 to 5 concrete examples of tweaked operations based on family feedback trends
- District leadership leverages family feedback to improve family division relationships and continuously division operations – working for 3 to 5 concrete examples of tweaked operations based on family feedback trends

### Specific Actions

- 1 Increase family and community knowledge through video content, coffee chats, Common Ground Cafe's, Parent Organization trainings/initiatives, Parent Leader Academy and community-based field trips and experiences
- 2 Implement the Family Friendly Schools Initiative and/or Family Engagement Programming in 185 HISD schools
- 3 FACE supports and catalyzes direct family engagement and the collection of family feedback
- 4 Create a Parent Advocacy Group focused on sustaining transformation in particular the NES model

**Family Partnerships Key Action - Family/District Feedback Loops & Increase in Responsive to Feedback. Improve two-way communication with families, provide resources, and improve customer satisfaction so that family concerns are heard, deescalated and resolved effectively**

### Indicators of Success

- Trend reporting: Trend report from calls to connections center and Possip responses are divided by division and shared in cabinet
- Implement a satisfaction survey for the Family Connections (Call) Center
- Revamp the HMW Parent Center to be warm & inviting

### Specific Actions

- 2 Increase the number of vetted resources available to families
- 3 Establish a Welcoming Space Feedback Program
- 4 Facilitate two-way communication between families and district leadership
- 5 Regularly report concerns and observed trends from monitored data

## Chief of Communications & Public Affairs

### Sunrise Centers Key Action - On an ongoing basis meet multiple student and family social service and health needs through community partnerships

#### Indicators of Success

- By June 2025, 30% of students being served by Sunrise Centers will show improved school attendance or behavior
- By January 2025, 50% of students and families with unmet basic needs (i.e. clean clothing, food, home/hygiene needs) will report having at least two basic needs met.
- By June 2025, Sunrise Centers will reach 30,000 documented actions among participating families.
- By August 2025, 1 to 2 additional Sunrise Center(s) are opened to serve students and families in strategic locations to increase accessibility to Sunrise Center resources.

#### Specific Actions

- 1 Partner with mental health professionals to offer support for emotional or psychological challenges affecting student attendance and behavior, such as trauma or anxiety.
- 2 Create family-focused workshops or counseling sessions to equip parents with tools and strategies for supporting their children's education and behavior at home.
- 3 Organize regular distributions of food, clothing, and hygiene products at Sunrise Centers and through mobile (Sunrise to You) outreach to ensure consistent access.
- 4 Outreach to families through personalized messages, home visits, or phone calls to encourage their participation in services.
- 5 Refer families to Sunrise Centers, increasing the number of families able to participate in services and programs.

### Sunrise Centers Key Action - Homeless and Foster Care services - Identify and serve at least 7,000 homeless students. Support students in Foster Care

#### Indicators of Success

- By June 2025, 60% of identified homeless and foster care students will have received at least two direct services from the Sunrise Centers

#### Specific Actions

- 1 Provide Homeless and Foster Care training to campus personnel (At-Risk coordinator, Registrars, SIRs)
- 2 Use Purple data to track direct service for each student

### Board Engagement Key Action - Relationship Building - Board Members believes the Administration values and prioritizes relationships with Board Members

#### Indicators of Success

- A Biannual survey reveals that at least 80% of Board Members agree or strongly agree that they have a solid relationship with at least 2 staff members on the Public Affairs Team.
- A Biannual survey reveals that at least 80% of Board Members agree or strongly agree that the Public Affairs team is responsive, open to feedback, and collaboration.

#### Specific Actions

- 1 Staff responds to Board within 24-36 hours
- 2 Board Members call staff as needed

### Board Engagement Key Action - Information Sharing & Sensemaking - On any given issue Board members believe they have the information they need to make an informed decisions - Board Members report that staff worked in partnership with them to approve a budget that meets the needs of HISD students.

#### Indicators of Success

- A Biannual Board Survey reveals at least 80% of Board Members agree or strongly agree that the Board Engagement Team provides clear and timely information they need to make informed decisions
- 95% of Board RFIs are complete and sent to Board Members within the 10 working day timeline
- The Board votes favorably on key votes (Progress Monitoring Reports and Budget) with at least 7 "Yays"

#### Specific Actions

- 1 Launch a quarterly report card focused on organizational health metrics
- 2 Ensure Board Members receive accurate, quality, and comprehensive information for decision making via a vis monthly Board Q&A, weekly emails, and Board RFIs

## Chief of Communications & Public Affairs

- 3 Progress Monitoring deliverables communicate clear, accurate data on the District's progress

**Board Engagement Key Action - Community Engagement - Board members successfully participate in engagement and community outreach in partnership with the Administration.**

### Indicators of Success

- Board Members host at least 5 LSG engagement meetings in Fall
- Board Members participate in Elected Officials Meetings (10 per semester)
- Board Members participate in Community Org partner meetings (1 per month in spring semester)
- Board Members participate in school visits and staff engagement sessions (1 per month in spring semester)

### Specific Actions

- 1 Facilitate committee meetings and prepare materials for Board Members
- 2 Own logistics and scheduling

#### General Fund Budget by Major Object

6100 - Payroll	\$5,682,445
6200 - Contracted Services	\$5,440,802
6300 - Supplies Materials	\$364,888
6400 - Other Operating	\$1,640,095
6500 - Debt Service	\$0
6600 - Capital Outlay	\$66,000
<b>Total</b>	<b>\$13.194.230</b>

## Districtwide Services Description

The District-wide School Services budget is funded centrally, but ultimately has direct benefit to students and schools. These are programs and services which all schools or groups of schools receive during the year, and they are provided at no cost to the school's individual budget. Because the services are being offered district-wide, they reflect the diverse needs and interests among the students and staff. For example, programs include the district's bilingual stipends, critical shortage stipends, professional development stipends, other campus stipends and incentives paid for by the district, long-term substitutes, and armored car services. Also included in this budget is the district's long-range technology plan. The technology plan is designed to address the district's technology infrastructure initiative which will continue to increase access to electronic communication networks between schools and departments and improve training for all staff and students in the most up-to-date instructional and administrative computer applications.

### 2025 Budget by Major Object

	Category	Districtwide Schools	Districtwide Utilities	Districtwide Operating
6100	Payroll Items	\$23,209,525	\$0	\$108,586,573
6200	Purchased/ Contracted Services	\$1,707,221	\$55,681,133	\$24,422,397
6300	Supplies/ Materials	\$25,000	\$0	\$2,000
6400	Other Operating Costs	\$0	\$0	\$90,635,923
8900	Transfers In/ Out	\$0	\$0	\$16,405,274
<b>Total Districtwide Budget</b>		<b>\$24,941,746</b>	<b>\$55,681,133</b>	<b>\$240,052,167</b>

Note: Represents a summary of all district-wide funds. Some district-wide funds are budgeted down to the campus level and reflected on their budget pages.

## Districtwide Services

### 2025 General Fund Budget by Detailed Object

Category		Districtwide Schools	Districtwide Utilities	Districtwide Operating
<b>6100 Payroll Items</b>				
6112010000	Subst. Teachers-LT	\$730,289	\$0	\$0
6119000000	Salaries-Teachers	\$659,058	\$0	\$0
6119010000	Salaries-Other Prof	\$82,361	\$0	\$0
6119020000	Stipends-Teachers	\$8,746,211	\$0	\$0
6119020200	Stipnd/Reten-Tchrs	\$12,272,000	\$0	\$0
6119030000	Stipends-Other Prof	\$16,376	\$0	\$0
6129000000	Salary-Support	\$29,257	\$0	\$0
6129010000	Hourly Pay	\$100,000	\$0	\$0
6141000000	Medicare	\$47,072	\$0	\$0
6141010000	Social Security	\$141,459	\$0	\$0
6142000000	Grp Health/Life Insr	\$234,189	\$0	\$423
6143000000	Workers' Comp	\$2,433	\$0	\$0
6144000000	TRS/Care-On-Behf Pay	\$0	\$0	\$103,000,000
6145000000	Unemployment Comp	\$336	\$0	\$0
6146000000	TRS/TRS Care	\$110,484	\$0	\$0
6146000100	TRS Care-RE's 0.75%	\$6,000	\$0	\$0
6146000200	TRS Surcharges	\$0	\$0	\$300,000
6146000300	TRS - Stat. Min.	\$28,000	\$0	\$0
6146000400	TRS-Pub Ed Emp-OASDI	\$4,000	\$0	\$0
6149000000	Other Empl Benefits	\$0		\$5,286,150
<b>Payroll Items Total</b>		<b>\$23,209,525</b>	<b>\$0</b>	<b>\$108,586,573</b>
<b>6200 Purchased/ Contracted Services</b>				
6211190000	Legal-Insurance	\$0	\$0	\$1,200,000
6212000000	Audit Services	\$0	\$0	\$550,000
6213000000	Tax Apprs/Collect	\$0	\$0	\$18,610,882
6224000000	Student Attend Crdts	\$0	\$0	\$0
6259010000	Electricity	\$0	\$37,843,552	\$0
6259020000	Water	\$0	\$14,813,923	\$0
6259030000	Gas-Natural	\$0	\$1,073,658	\$0
6259040000	Telephones	\$0	\$1,950,000	\$0
6269010000	Building/Land Rental	\$282,632	\$0	\$0
6299000000	Misc Contract Svcs	\$1,029,735	\$0	\$4,061,515
6299030000	UIL Buybacks	\$394,854	\$0	\$0
<b>Purchased/ Contracted Services Total</b>		<b>\$1,707,221</b>	<b>\$55,681,133</b>	<b>\$24,422,397</b>
<b>6300 Supplies/ Materials</b>				
6311000000	Gasoline (Vehicles)	\$0	\$0	\$2,000
6399020000	TSS Reimbursement	\$25,000	\$0	\$0
<b>Supplies/ Materials Total</b>		<b>\$25,000</b>	<b>\$0</b>	<b>\$2,000</b>
<b>6400 Other Operating Costs</b>				
6411000000	Travel-Employees	\$0	\$0	\$40,000
6429000000	Insurance & Bonding	\$0	\$0	\$154,005
6429010000	Auto Insurance	\$0	\$0	\$1,882,719
6429020000	Property Insurance	\$0	\$0	\$29,007,152
6429030000	Liability Insurance	\$0	\$0	\$1,110,814
6439000000	Election Costs	\$0	\$0	\$1,000,000
6491000000	Required Public Notices	\$0	\$0	\$20,000
6495000000	Dues	\$0	\$0	\$83,000
6499000000	Misc Operating Costs	\$0	\$0	\$57,155,963
6499010000	Fees (non-travel)	\$0	\$0	\$160,700
6499030000	Refreshments/Food	\$0	\$0	\$21,570
<b>Other Operating Costs Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$90,635,923</b>
<b>8900 Transfers In/ Out</b>				
8911000000	Transfers Out-Oper	\$0	\$0	\$16,405,274
<b>Transfers In/ Out Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$16,405,274</b>
<b>Total Districtwide Budget</b>		<b>\$24,941,746</b>	<b>\$55,681,133</b>	<b>\$240,052,167</b>

Note: Represents a summary of all district-wide funds, with some funds budgeted down to the campus level and reflected on their budget pages.





## Glossary of Terms and Acronyms

Houston Independent School District

### ACRONYMNS

AASA	American Association of School Administrators
ABA	Adjusted Basic Allotment
ACP	Alternative Certification Programs
ACT	American College Test
ADA	Average Daily Attendance
ADA	Americans With Disabilities Act
A/E	Architect and Engineer Firm
AEIS	Academic Excellence Indicator System
AEP	Alternative Education Programs
AP	Advanced Placement (Courses and Exams)
APA	American Psychological Association
ARD/IED	Admission, Review, and Dismissal/Individual Education Program
ARRA	American Recovery and Reinvestment Act of 2009
ASBO	Association of School Business Officials International
ASF	Available School Fund
ASPIRE	Accelerating Student Progress, Increasing Results & Expectations
ASATR	Additional State Aid for Tax Reduction
ATM	Ascending to Men
ATV	Average Taxable Value
AVID	Advancement Via Individual Determination
AYP	Adequate Yearly Progress
CAASPP	California Assessment of Student Performance and Progress
ACFR	Annual Comprehensive Financial Report
CACFP	Child and Adult Care Food Program
CATE	Career and Technology Education
CCMR	College Career or Military Readiness
CEI	Cost of Education Index
CEP	Community Eligibility Provision
CER	Certification Examination Reimbursement

CFS	Construction and Facilities Services
CGCS	Council of the Great City Schools
CMAR	Construction Manager at Risk
CM-PAs	Construction Manager/Program Administrators
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CSH	Coordinated School Health
CSP	Competitive Sealed Proposal and Bidding
CTE	Career and Technical Education
CUBE	Council of Urban Boards of Education
DAC	District Advisory Committee
DAEP	Disciplinary Alternative Education Program
E.E.O.C	Equal Employment Opportunity Commission
ELA	English Language Arts
ELL	English Language Learners
EOC	End of Course
ESC	Education Service Center
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
EWL	Equalized Wealth Level
FAFSA	Free Application for Federal Student Aid
FFA	Future Farmers of America
FIRST	Financial Integrity Rating System of Texas
FS	Facility Services
FSP	Foundation School Program
FTE	Full Time Equivalent
G/T	Gifted and Talented
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GBP	Group Benefits Program
GFOA	Government Finance Officers Association
GIST	Generating Interaction between Schemata and Text
HAS	Houston Airport System
HB3	House Bill 3
HCA	Human Capital Accountability
HCAD	Harris County Appraisal District
HERC	Houston Education Research Consortium
H-GAC	Houston Galveston Area Council
HISD-PFC	Houston Independent School District Public Facility Corporation

HMW	Hattie Mae White
HUDL	Houston Urban Debate League
HVAC	Heating, Ventilation, and Air Conditioning
IB	The International Baccalaureate Program
IBMYP	IB Middle Years Program
IDEA - Special Education	The Individuals with Disabilities Education Act
IEP	Individualized Education Programs
I&S	Interest & Sinking
IP	Instructional Practice
IR	Improvement Required
ISS	In School Suspension
JJAEP	Juvenile Justice Alternative Education Program
JROTC	Junior Reserve Officer's Training Corps
KPI	Key Performance Indicator
KWL	Know Want Learn
LEP	Limited English Proficiency
LFA	Local Fund Assignment
LOTE	Languages Other Than English
M/WBE	Minority and Women-owned Business Enterprise
M&O (Rate)	Maintenance and Operating Rate
MALDEF	Mexican American Legal Defense and Educational Fund
MAS	Miles Ahead Scholars
MBA	Meritorious Budget Award
MCR	Maximum Compressed Tax Rate
MEP	Mechanical, Electrical, and Plumbing
MOE	Maintenance of Effort
MRT	Maintenance Response Team
MSA	Metropolitan Statistical Areas
MTSS	Multi-Tiered Systems of Support
NAACP	National Association for the Advancement of Colored People
NAEP	National Assessment of Educational Progress
NASA	National Aeronautics and Space Administration
NCAA	National Collegiate Athletic Association
NCCER	National Center for Construction Education and Research
NCEA	National Center for Educational Achievement
NCES	National Center for Education Statistics

NCLB	No Child Left Behind
NES	New Education System
NIFA	New Instructional Facilities Allotment
NMSQT	National Merit Scholarship Qualifying Test
NOGA	Notice of Grant Award
NPR	National Percentile Ranking
NS	Nutritional Service
NSLP	National School Lunch Program
NWEA MAP	Northwest Evaluation Association Measures of Academic Progress
NYSTP	New York State Testing Program
OEC	Outdoor Education Center
OPEB	Other Post- Employment Benefit Plans
OSes	Office of Special Education Services
OSP	Official SAT Practice
OSS	Out of School Suspension
P-TECH	Pathways in Technology
PBIS	Positive Behavioral Intervention and Supports
PE	Professional Expectations
PEIMS	Public Education Information Management System
PET	PID Enrollment Tracking
PFC	Public Facility Corporation
PID	Person Identification Database
PM/PMs	Program Management Firms
POS	Point of Sale
PSAT	Preliminary Scholastic Aptitude Test
PSF	Permanent School Fund
PTA/PTO	Parent Teacher Association/ Organization
PYP	Primary Years Program
ROSES	Resilient Outstanding Sisters Exemplifying Success
ROTC	Reserve Officers Training Corps
RTI	Response to Intervention
SAP	Systems Applications and Products
SAT	Scholastic Assessment Test
SBDM	Site Based Decision Making
SBEC	State Board for Educator Certification
SCE	State Compensatory Education
SBP	School Breakfast Program
SDMC	Shared Decision-Making Committee
SFSF	State Fiscal Stabilization Funds
SFSP	Summer Food Service Program

SI	Sheltered Instruction
SLA	School Leadership Academy
SP	Student Performance
SRA	Science Research Associates
SRHP	State Retiree Health Plan
SRW	Strategic Reading and Writing Lessons
STAAR	State of Texas Assessments of Academic Readiness
STEM	Science Technology Engineering Math
SUS	Separate Unique School
SWAS	School Within A School
T.A.V.	Taxable Assessed Valuation
TADS	Teacher Appraisal and Development System
TAC	Texas Administrative Code
TAKS	Texas Assessment of Knowledge and Skills
TAPR	Texas Academic Performance Report
TASA	Texas Association of School Administrators
TASB	Texas Association of School Boards
TASFA	Texas Application for State Financial Aid
TDS	Teacher Development Specialists
TEA	Texas Education Agency
TEC	Texas Education Code
TEKS	Texas Essential Knowledge and Skills
THECB	Texas Higher Education Coordinating Board
TIF	Tax Increment Financing
TIRZ	Tax Increment Reinvestment Zones
TNT	Truth in Taxation
TPL	Trust for Public Land's
TRS	Teacher's Retirement System
TTM	Time and Task Management
TXVSN	Texas Virtual School Network
UH	University of Houston
UIL	University Interscholastic League
USDA	United States Department of Agriculture
VIPS	Volunteers in Public Schools
PUA	Per Unit Allocation
WADA	Weighted Average Daily Attendance
WOW	Within Our Walls



## Glossary, Definitions, and Data Sources

### Houston Independent School District

#### DEFINITIONS AND DATA SOURCES

TERM	DEFINITION
Academic Excellence Indicator System (AEIS):	The Academic Excellence Indicator System (AEIS) pulls together a wide range of information on the performance of students in each school and district in Texas every year. Also included are prior year financial data. This information is put into the annual AEIS reports, which are available each year in the fall.
Accelerating Student Progress, Increasing Results & Expectations (ASPIRE)	ASPIRE (Accelerating Student Progress Increasing Results & Expectation) is HISD's educational-improvement and performance-management model that engages all employees in creating a culture of excellence. ASPIRE payouts occur in January following the previous fiscal year's performance results.
Accreted Value	The value of a multi-year investment that accrues interest but doesn't pay that interest until maturity.
Activity Funds	Activity funds are defined as funds consisting of resources received and held by the school, as trustee, to be expanded or invested in accordance with conditions of the trust. Specifically, they are funds accumulated from various school-approved, fund-raising activities such as receipt of student dues or fees, commissions, investment interest and donations. All funds collected by district personnel from students are defined as Activity Funds and must be handled through the activity funds accounts.
Ad Valorem Local Maintenance Tax	The amount or rate of taxes levied for the maintenance and operations of the school district.
Adequate Yearly Progress (AYP)	Under the accountability provisions in the No Child Left Behind (NCLB) Act, all public school campuses, school districts, and the state are evaluated for Adequate Yearly Progress (AYP). Districts, campuses, and the state are required to meet AYP criteria on three measures: Reading/ Language Arts, Mathematics, and either Graduation Rate (for high schools and districts) or Attendance Rate (for elementary and middle/junior high schools).

Administrative Cost Ratio	The ratio of function 21 and 41 expenditures to function 11, 12, 13, and 31 expenditures. It only includes major object codes 6100 to 6400. Please refer to the Accounting Basis under the Organizational Section for definitions of each of these components.
Admission, Review, and Dismissal/Individual Education Program (ARD/IED)	The Admission, Review, and Dismissal is a meeting conducted that establishes eligibility for special education services, and develops and reviews the Individual Education Plan to make decisions concerning the educational program for students who are eligible to receive special education services.
Advanced Placement Courses and Exams (AP)	Courses which give students a chance to receive college credit for a high school course by taking an exam at year end.
Alternative Certification	Alternative certification programs (ACP's) offer a nontraditional route to certification that may allow you to teach while completing the requirements. These programs are located in universities, school districts, education service centers, community colleges, and private entities. A list of approved programs is available. Only programs found on this list may recommend an individual for a Texas educator certificate.
American Association of School Administrators (AASA)	AASA, the School Superintendents Association, founded in 1865, is the professional organization for more than 13,000 educational leaders in the United States and throughout the world. AASA members range from chief executive officers, superintendents and senior level school administrators to cabinet members, professors and aspiring school system leaders.
American College Test (ACT)	The ACT is a national college-admission exam. It assesses both the general educational level of high school students and their readiness for college-level work. The ACT consists of four tests: English, Mathematics, Reading, and Science Reasoning. The tests are curriculum-based and universally accepted by U.S. colleges and universities.
Analytics for Education (A4E)	Technological tool or Achievement Dashboard used by HISD to monitor performance indicators.
Annual Financial and Compliance Report	See Comprehensive Annual Financial Report (CAFR)
Appropriation	Budget dollars that have been set aside for a particular expenditure (salaries, instructional supplies, capital outlay, etc).



Association of School Business Officials International (ASBO)	The Association of School Business Officials International (ASBO) is a professional association that provides programs and services to promote the highest standards of school business management practices, professional growth, and the effective use of educational resources.
At-Risk Students	A designation assigned to students using categories identified by the state. Elementary students in pre-kindergarten through third grade are designated as – at risk// of dropping out of school if they did not perform satisfactorily on the HISD pre-kindergarten language arts and mathematics assessments, the mCLASS CIRCLE assessment or the Texas Primary Reading Inventory (TPRI)/ Tejas Lee. Secondary students are —at-risk if they failed two or more foundation courses during a semester in the preceding or current school year or are not maintaining such an average in the current semester. Elementary and secondary school students are designated as —at-risk of dropping out of school if they are Limited English Proficient (LEP), failed any section of TAKS on the most recent attempt, were not advanced from one grade level to the next for one or more school years. Additional criteria include students who are pregnant and/or a parent, are homeless, have been previously reported as a dropout, reside in a residential placement facility, are in the custody or care of the Department of Protective and Regulatory Services, attend a disciplinary alternative education program, are on conditional release through the judicial courts, or have been expelled during the preceding or current school year.
Athletics Fund	Used to account for the educational, social, moral and athletic skills of the student athlete. It provides a comprehensive High School and Middle School program for male and female athletes in areas such as football, basketball, track/field and soccer. The Athletics Fund is also used to schedule athletic activities, transportation trips and games officials and to efficiently operate Sports Complex Venus for HISD athletics competitions and events.
Average Daily Attendance (ADA)	The average number of students that are in attendance daily in the school district determined by the number of days a student attends school compared to the number of days the student was enrolled.
Average Market Value	This is determined by the county appraisal district and reflects the average price that a property sells at within the district's boundaries. This is different from the average taxable value.

Average Scale Scores	Test results can be used to evaluate the performance of a group over time. Average scale scores and the percentage of students meeting the standard/meeting minimum expectations can be analyzed across administrations within the same grade and subject area to give insight into whether student performance is improving across years.
Average Taxable Value (ATV)	This is determined by the county appraisal district based on appraised value of a home and deducting any state mandated exemptions and any local option exemptions. This is the amount that the homeowner will actually pay taxes on.
Award for Excellence in Financial Management	Awarded by the Council of the Great City Schools, the award is based on a thorough outside review of HISD's management practices conducted by senior financial executives from some of the country's largest school systems. Areas they review include finance and budget, business services, human resources, and information technology.
Benchmarking	Analyzing and comparing performance or other indicators to the industry or peers to help in process improvement.
Biennium	A period of two years. Example: HISD adopts a new budget each year (annually) while the State of Texas adopts a biennial budget (a two year budget).
Bilingual	A student that speaks two or more languages.
Biofuel	A fuel that is derived from biological materials, such as plants and animals and can also be seen as fuel derived from organic matter.
Board Policy CA (Local)	Collection of board policies that help to govern the district's business, personnel, instructional, student, and community interaction.
Bond Referendum	A proposal to the taxpayers requesting the approval to issue bonded debt for capital expenditure for district facilities, vehicles, or other capital items.

Budget	A plan of financial operations embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.
Budget Units	Refers to departments or campuses that have budgets and have the authority to spend those funds.
Budgetary Accounts	Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, the net balance, and other related information.
Buy Back Services	Services that are provided internally to other campuses and departments at a fee for service
Campus Resource Allocation	The resource allocation process by which campuses generate the funding that they ultimately build budgets from each school year. Refer to the Schools Section for detailed description of the resource allocation.
Capital Budget	A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a capital program is in operation, it will be the first year thereof. A capital program is sometimes referred to as a capital budget.
Capital Outlay	Expenditures that result in the acquisition of, or addition to, fixed assets. In this district, a fixed asset is defined as a tangible item whose expected life is two or more years and whose value is greater than \$5,000. Items that have a cost of more than \$500 per item are also purchased from capital outlay funds, but are not classified as fixed assets. Exceptions to value limitations are software (\$1,500 or more per item) and catalogued library materials. The capital items below \$500 per item are changed to supplies before submission to the State as required by PEIMS guidelines.
Capital Renovation Fund	Accounts for all capital program projects on an individual project basis. The primary source of funding is voter approved bonds. See the Capital Renovation section for more information.

Career Pathways	HISD's Career Pathways program gives more than 200 teachers the chance to serve in leadership roles on their campus while paying them additional money and affording them leadership opportunities.
Carryover Budget	Funds that are moved from one fiscal year to another fiscal year usually due to purchase order obligations. This can also be funds that were not used on a specific project by the end of a fiscal year but are still needed to complete that project in the next fiscal year.
Chancery SMS	The student information system used by HISD. Schools use the software to perform various functions including student registration and enrollment, attendance tracking, grade reporting, and creation of student transcripts. Data that is collected in Chancery is often provided to other HISD data systems. Reports that go to the Texas Education Agency based on student data are generated from Chancery or from data collected in Chancery.
Child and Adult Care Food Program (CACFP)	The United States Department of Agriculture's (USDA) Child and Adult care food program provides aid to child and adult care institutions and family or group day care homes for the provision of nutritious foods that contribute to the wellness, healthy growth, and development of young children, and the health and wellness of older adults and chronically impaired disabled persons.
College Board	Founded in 1900, the College Board was created to expand access to higher education. Today, the membership association is made up of over 6,000 of the world's leading educational institutions and is dedicated to promoting excellence and equity in education.
Compensatory Education	Program and instructional services which are designed for at-risk students. These programs and services are funded with State Compensatory Education funds.
Annual Comprehensive Financial Report (ACFR)	Document prepared by Accounting to report the detailed results of district operations.
Community Eligibility Provision (CEP)	The Community Eligibility Provision allows high-poverty schools to provide breakfast and lunch free to all students, ensuring that they are well nourished and able to learn throughout the school day. Families do not need to provide a school lunch application in order to qualify. The schools participating in the Community Eligibility Provision are determined by HISD according to a formula that takes into account free and reduced lunch rates and other factors.
Construction Manager-Program Administrator (CM-PA)	The Construction Manager-Program Administrator (CM-PA) means the organization, selected to represent HISD in managing the Construction Project.

Core Values	HISD has adopted 6 core values: Safety Above All Else, Student Learning Is the Main Thing, Focus on Results and Excellence, Parents Are Partners, Common Decency, and Human Capital.
Cost of Education Index (CEI)	The Cost of Education Index (CEI) attempts to adjust for varying economic conditions across the state, based mainly on the size of the district, the teacher salaries of neighboring districts, and the percentage of low-income students in the district in 1989–1990. The index has not been updated since that time.
Council of the Great City Schools (CGCS)	Goals: To educate all urban school students to the highest academic standards. To lead, govern and manage our urban public schools in ways that advance the education of our children and inspire the public's confidence. To engage parents and build a confident, committed and supportive urban community for raising the achievement of urban public school children. For more information visit <a href="http://www.cgcs.org">www.cgcs.org</a>
Coronavirus Disease 2019 (COVID-19)	An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with health conditions. It was originally identified in China in 2019 and became pandemic in 2020.
Credit Recovery	Credit recovery allows a student to make up or re-take a course that they previously did not receive credit for taking.
Crisis Prevention Institute (CPI)	Crisis Prevention Institute is a program used in HISD to train staff to implement safe behavior management methods that focus on prevention.
Debt Instruments	The type of debt issued, such as bonds, certificates, mortgages, or other agreements between a lender and a borrower.
Debt Service Fund	Resources that are budgeted for payment of the district's debt including principal, interest and other debt service fees.
Debt Service Obligations	The total amount of debt principal that the district owes.
Debt Service Rate	The tax rate applied to the taxable value that is dedicated to the payment of the district's debt. These funds cannot be used for any other purpose.
Designated fund balance	Represents tentative plans for future use of financial resources.

Direct Certification	Direct certification is a federally mandated process used by School Nutrition Program sponsors to certify school-age recipients whose families receive services through the Texas Department of Human Services, such as SNAP, for participation in the school lunch program without completing an application. If at least 51 percent of a school's population qualifies via direct certification, a school may qualify for the community eligibility provision.
District Advisory Committee (DAC)	Committee made up of parents, students, and other community members who wish to be a part of the decision-making process at HISD and offer ideas and feedback at the district level.
District Award for Teacher Excellence (DATE)	DATE is a non-competitive grant that provides funding to support the establishment of district-wide goals and the implementation of a financial awards system designed to: 1) award teachers for positively impacting student achievement, 2) target the district's most in-need campuses to improve teacher quality, and 3) create capacity and sustainability for improved instruction within the district. DATE allows districts the opportunity to create a district-wide incentive plan, create a local incentive award plan targeting specific campuses, or implement the Teacher Advancement Program (TAP), a strategy developed by the Milken Family Foundation.
Dual-Credit Partnerships	An agreement between the district and a college or university to provide college credit for classes attended during high school at a local college or university.
Economy of Scale	The cost advantage that arises with increased output of a product.
End of Course (EOC) Assessments	STAAR end of course (EOC) assessments are for high school students in specific subject areas. Current EOC tests are administered in Algebra I, biology, English I, English II, English III, and U.S. History.
Effective Teacher Initiative	Effective Teachers Initiative was instituted to ensure success for all students through an effective teacher in every classroom. HISD's priorities are to hire early, identify and hire from the teaching preparation programs that have a record of producing effective teachers, use a rigorous selection process, empower principals to make strategic hiring and retention decisions, and offer incentives to attract top talent.

EMERGE	EMERGE-HISD is a program that prepares talented HISD students from under-served communities to successfully attend and graduate from the nation's top colleges and universities. Students in the EMERGE-HISD program benefit from extensive programming, individualized support and tailored resources throughout grades 9-12. EMERGE Program Managers, graduates of top-tier colleges and universities, work closely with students and their families to ensure students' success at the nation's top colleges.
Encumbrance Accounting	The system under which purchase orders, contracts, and other commitments for the expenditure of funds are recognized in the accounting system in order to reserve the portion of the applicable appropriation.
English as a Second Language (ESL)	See English Language Learners (ELL).
English Language Learners (ELL)	A person who is in the process of acquiring English and has another language as the first native language. The terms English language learner and limited English proficient student are used interchangeably.
E-rate	E-Rate is the commonly used name for the Schools and Libraries Program of the Universal Service Fund, which is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC). The program provides discounts to assist most schools and libraries in the United States (and U.S. territories) to obtain affordable telecommunications and Internet access. It is one of four support programs funded through a Universal Service fee charged to companies that provide interstate and/or international telecommunications services.
Enrollment Snapshot	This is used by the district and the state to take a snapshot of the number of students enrolled in total and in each instructional program on one day of the year. This is used for projections for the district and the state as well as the final budget settle up for schools in HISD.
Enterprise Funds	Enterprise funds are traditionally funds that provide a service in a for-profit capacity.
Estimated Frozen	Frozen values refer to exemptions granted for homeowners for things like over 65, veteran, and surviving spouse.
Ethnicity	Percentages of ethnic/racial composition of the student population enrolled at the school as of the PEIMS Snapshot Date every October, but refined and reported in the final PEIMS submission of every January. The five categories required by the Texas Education Agency and used in this document are:



Fair Market Value	The amount at which the investment can be exchanged in a current transaction between willing parties.
Fallout	These are funds that remain unspent at the end of a fiscal year. Some of these funds end up in the district's fund balance. The district anticipates a certain amount of fallout each year that helps to balance the district budget.
Foundation School Program (FSP)	The Foundation School Program (FSP) is the primary source of state funding for Texas school districts. The program is administered by the Texas Education Agency (TEA). The FSP, in its current form, is meant to ensure that all school districts, regardless of property wealth, receive "substantially equal access to similar revenue per student at similar tax effort."
Free/Reduced Lunch	Percentages of students approved for free or reduced lunch at the school. The state takes the highest six months' average for funding purposes.
Full Time Equivalent (FTE)	This is the full time status of an employee. For example a full time employee is a 1.0 FTE and a half time employee is 0.5 FTE.
Fund Balance	See Fund Equity.
Fund Equity (resources)	Fund Equity is one indicator of the financial health and stability of a school district. A common misconception is that fund equity is surplus cash and therefore should correspond to the district's bank balance. Very simply stated, Fund Equity represents the excess of a district's assets over its liabilities (what the district owns minus what it owes). Cash is an asset, but is only one of many district assets – some others would include: accounts receivable, prepaid expenses, supplies, equipment and buildings.
Futures Academy	The HISD Futures Academy Program gives students the opportunity to earn an Associate's degree and valuable industry certifications in high-demand career fields while in high school at no cost.
Generally Accepted Accounting Principles (GAAP) for Governmental Entities	Generally Accepted Accounting Principles (GAAP) refer to the standard framework of guidelines for financial accounting used in any given jurisdiction; generally known as accounting standards. GAAP includes the standards, conventions, and rules accountants follow in recording and summarizing, and in the preparation of financial statements. The various rules and pronouncements come from the Financial Accounting Standards Board (FASB) - <a href="http://www.fasb.org/home">http://www.fasb.org/home</a> - which is a non-profit organization that the accounting profession has created to promulgate the rules of GAAP reporting and to amend the rules of GAAP reporting as occasion requires.

Governmental Accounting Standards Board (GASB)	The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. Established in 1984 by agreement of the Financial Accounting Foundation (FAF) and 10 national associations of state and local government officials, the GASB is recognized by governments, the accounting industry, and the capital markets as the official source of generally accepted accounting principles (GAAP) for state and local governments.
Gifted and Talented (G/T)	A child or youth who performs at or shows the potential for performing at a remarkably high level of accomplishment when compared to others of the same age, experience, or environment and who:
Green Pioneer Award	The Texas Gulf Coast Chapter of the U.S. Green Building Council presented HISD with its Green Pioneer Award in recognition of the district's "unwavering dedication to building sustainable schools for generations."
Harris County Appraisal District (HCAD)	Assesses and collects the district's taxes. The district sets the tax rate and HCAD uses the tax rate to determine the taxes due to the district. HCAD is responsible for sending out the tax notices and collecting the taxes for the district.
Healthy, Hunger Free Kids Act of 2010	Federal legislation that authorizes funds and sets policy for the U.S. Department of Agriculture's core child nutrition programs, including the National School Lunch Program, the School Breakfast Program, among others.
Houston Galveston Area Council (H-GAC)	Houston Galveston Area Council is a region wide voluntary association of local governments. The 13-county H-GAC service region is growing, becoming more diverse, and constantly changing. In order to address the needs of citizens and businesses, local governments are providing leadership to guide regional development wisely and manage change constructively.
HISD Foundation	An independent 501 (c)(3) not-for-profit organization governed by a volunteer board of directors that partners with the HISD Superintendent and Board of Education to raise private funds to support HISD districtwide and school-based programs and initiatives.
Homestead Exemption	Reduction to the taxable value of a home as a primary residence to the taxpayer. The state has a state mandated amount of \$15,000 and the district currently provides an optional exemption of an additional 20%

International Baccalaureate Primary Years Program (IB PYP)	An educational program managed by the International Baccalaureate program for student aged 3 to 12 in subject areas including, language, social students, mathematics, science and technology, arts, personal, social and physical education.
IDEA – Special Education	The Individuals with Disabilities Education Act (IDEA) is a United States federal law that governs how states and public agencies provide early intervention, special education, and related services to children with disabilities. It addresses the educational needs of children with disabilities from birth to age 18 or 21 in cases that involve 14 specified categories of disability.
Individualized Education Programs (IEP)	The Individualized Education Program (IEP) is developed by the ARD Committee. The IEP must include the special education and related services to be provided to the child to meet his or her unique needs.
Insurance Recovery Proceeds	Proceeds received from the insurance company for losses above the deductible the district is required to pay.
Instructional Practice (IP) Rubric	The Instructional Practice (IP) rubric is a tool developed and used by HISD when appraising teachers and determining professional expectations (PE).
Intergovernmental Charges	“Intergovernmental” is a classification that is appropriate where one governmental unit transfers resources to another. In particular, Chapter 41 purchase of WADA and the transfer of students where one school district pays another school district for educating students are examples of intergovernmental charges.
Internal Control Reviews	Reviews of whether or not the district's internal controls are providing the intended business process and preventing damage or loss to district assets.
Internal Controls	Designed to provide management with reasonable, but not absolute, assurance that assets are safeguarded.
Internal Service Funds	Provide services to campuses or departments through a fee for service program.
International Baccalaureate Program (IB)	The International Baccalaureate (IB) offers four high quality international education programs to more than one million students in 146 countries.
Intranet	The district's internal network. This is accessible on the local network or through a user account access from outside the local server.
Istation Reading	A comprehensive computer-based reading program used in HISD that maximizes students' reading fluency, comprehension and retention, and academic success
Levy	Value that the district will collect taxes on.

Limited English Proficiency (LEP)	Persons unable to communicate effectively in English.
Linked Learning Program	A district initiative to connect academics to real-world experiences by combining technical curricula with exposure to real-world professionals. The programs engages students in industry-themed program, such as engineering, arts and media, and biomedicine and health.
Literacy x 3 Program	A district-wide literacy initiative intended to increase student reading scores.
Maintenance and Operating (M&O) Rate	Tax rate for funding the district's maintenance and operations, not including the debt service.
Maintenance of Effort (MOE)	Refers to the Federal requirement that the district maintain the same funding level per special education student that it spent in the previous year.
Maintenance Response Team (MRT)	Routine and aesthetic issues classified as those which will be addressed by the Maintenance Response Team (MRT) or Preventative maintenance (PM) activities.
Mandatory Expenditure Levels	The state requires districts to spend a statutory minimum amount of the funds the district receives for special education, bilingual, gifted and talented, career and technology, and at-risk students.
Medicaid Fund	Used to account for the financial operation of special reimbursement programs offered by the District. For several years, the district has been a consultant to other school districts in a Medicaid reimbursement program which is a federal program that provides partial reimbursement for health care services to eligible children. In addition to processing its own internal Medicaid claims, the District currently provides Medicaid consulting services to other Texas school districts.
Meritorious Budget Award (MBA)	A prestigious award for excellence in budget presentation awarded by the Association of School Business Officials International. This award is conferred only to school entities that have met or exceeded the Meritorious Budget Award criteria.
Mexican American Legal Defense and Educational Fund (MALDEF)	Founded in 1968, MALDEF is the nation's leading Latino legal civil rights organization. Often described as the "law firm of the Latino community", MALDEF promotes social change through advocacy, communications, community education, and litigation in the areas of education, employment, immigrant rights, and political access.
Miles Ahead Scholars (MAS)	A program that empowers young men of color to ignite positive change in their lives, schools, and communities by preparing them to attend and graduate from our nation's top universities.

Montessori Methods	Montessori is a revolutionary method of observing and supporting the natural development of children. Montessori educational practice helps children develop creativity, problem solving, critical thinking and time-management skills, to contribute to society and the environment, and to become fulfilled persons in their particular time and place on Earth. The basis of Montessori practice in the classroom is mixed age group (3 - 6 ages in one class), individual choice of research and work, and uninterrupted concentration. Group lessons are seldom found in a Montessori classroom, but learning abounds.
Moody's Corporation	A credit rating, research, and risk analysis firm. The Company provides credit ratings and related research, data and analytical tools, quantitative credit risk measures, risk scoring software, and credit portfolio management solutions and securities pricing software and valuation models.
National Assessment of Educational Progress (NAEP)	The National Assessment of Educational Progress (NAEP) is the largest nationally representative and continuing assessment of what America's students know and can do in various subject areas. The National Assessment Governing Board, appointed by the U.S. Secretary of Education but independent of the Department, sets policy for NAEP and is responsible for developing the framework and test specifications.
National Blue Ribbon Award	The National Blue Ribbon Schools Program recognizes public and non-public elementary, middle, and high schools where students achieve at very high levels and/or where the achievement gap is narrowing. The Program sets a standard of excellence for all schools striving for the highest level of achievement. The U. S. Department of Education bestows this award. For more information refer to <a href="http://www2.ed.gov/nationalblueribbonschools">http://www2.ed.gov/nationalblueribbonschools</a>
National Center for Education Statistics (NCES)	National Center for Education Statistics (NCES) is the primary federal entity for collecting and analyzing data related to education in the U.S. and other nations. NCES is located within the U.S. Department of Education and the Institute of Education Sciences.
National Center for Educational Achievement (NCEA)	The National Center for Educational Achievement (NCEA) is a non-profit, non-partisan ACT organization whose mission is to help K-12 students reach College and Career Readiness (CCR). Reaching CCR requires rigorous academic preparation that should begin early during students' K-12 education. NCEA carries out data analysis, research, advocacy, and program development that promotes high academic standards and student achievement throughout K-12 to help more students reach college and career readiness.

National Percentile Ranking (NPR)	Percentiles are employed in evaluating standardized tests, measuring group performance and evaluating distribution of wealth across a population. On tests, a percentile is the percentage of scores less than a given score. Percentiles are useful for evaluating things such as test scores because they convert raw data into a simpler form that is easier to understand.
National School Breakfast and Lunch Program	The School Breakfast Program (SBP) provides cash assistance to States to operate nonprofit breakfast programs in schools and residential childcare institutions. The program is administered at the Federal level by FNS (Food and Nutrition Service). State education agencies administer the SBP at the State level, and local school food authorities operate it in schools.
National School Lunch Program (NSLP)	The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946.
National School Public Relations Association (NSPRA)	The NSPRA awards a Gold Medallion Award annually to recognize outstanding school public relations programs.
New Education System	Schools in HISD's New Education System (NES) receive additional resources and support to dramatically improve academic performance and give students a variety of enriching opportunities. To improve schools by taking incremental steps—such as adopting a new curriculum or expanding certain programs—the NES involves whole-scale, systemic reform. NES is designed to dramatically improve academic performance, close achievement gaps, and ensure Houston's students graduate prepared for the modern workplace and world. It is an ambitious effort for our city—and, indeed, the nation—with the potential to remedy decades of ineffective K-12 policies and prove what is possible for America's students.
Newsweek's Top High School Rankings	For more than a decade, Newsweek has published an annual list of America's Top High Schools, ranked primarily according to a ratio of AP/IB exams to the number of students graduating.
Normal Curve Equivalent (NCE)	The NCE distribution is an equal-interval, continuous scoring scale, which is normalized and universal.

Notice of Grant Award (NOGA)	After submitting a grant application and negotiating an application to approval, TEA then awards the grant funds by issuing the Notice of Grant Award (NOGA). At that point the grant application becomes a contract describing a program that the school district is legally obligated to deliver.
Nutrition Services	The fund used to account for the district's food service activities at all HISD schools.
On-Behalf payments	Funds collected by the district on behalf of the employee and then sent to the Texas Retirement System (TRS).
Other financing sources	Includes such revenues as transfers from other funds, sale of bonds, and sales of assets. These items are outside of the regular local, state, and federal operating revenue the district receives.
Pay-As-You-Go capital program	Funds that are transferred from the general operating fund to the capital renovation fund and are for ongoing maintenance of the district's facilities. See the Capital Renovation Section for more information.
Pedagogy	Study of teaching methods, including the aims of education and the ways in which such goals may be achieved. The field relies heavily on educational psychology, or theories about the way in which learning takes place.
PowerUp	A district-wide initiative to transform teaching and learning through digital-age instruction, technology, and personalization.
Practicum	In a college or university- the part of a course consisting of practical work in a particular field.
Premium on Bond Sale	A bond premium is a bond that is trading above its par value. This bond premium will reduce the yield to maturity of the bond, while a bond discount will enhance its yield. The size of the premium will decline as the bond approaches maturity. The premium will dwindle to zero at maturity, since bond issues are generally redeemed at par.
Preliminary SAT/ National Merit Scholarship Qualifying Test (PSAT/NMSQT)	A standardized test administered by the College Board and cosponsored by the National Merit Scholarship Corporation. Scores from the PSAT/ NMSQT are used to determine eligibility and qualification for the National Merit Scholarship Program.
Public Education Information Management System (PEIMS)	PEIMS is a statewide data collection and reporting system operated by the Texas Education Agency. It includes extensive information on students, staffing, and school budgets/finances, and serves as the fundamental database for many statewide reports on public education. The fall PEIMS data submission date is in October of each year. Except where otherwise noted, student and position information is taken from this PEIMS database.



Public Facilities Corporation/ Public Facility Corporation (HISDPFC)	The Public Facility Corporation fund was established by the Houston Independent School District Public Facility Corporation (HISDPFC) in 1998. Currently it funds two high schools: Westide and Chavez; four elementary schools: DeAnda, Roosevelt, Peck, and Cunningham; and the Food Services Warehouse.
Pupil-Staff Ratio	A ratio of the number of students to staff in the district.
Permanent School Fund	An endowed fund established by the Texas Legislature for the benefit of Texas Public Schools. Revenues from the sale of certain state lands and mineral rights revenues are deposited into the PSF.
RDA Group	A global market research and consulting firm that conducted the "Your Voice" district survey. Originally founded in 1969 as Research Data Analysis, Inc. they changed their name in 1996 to the RDA Group.
Regular Program Adjustment Factor (RPAF)	With the passage of SB 1 (82-1), the Texas Legislature made several changes to school finance formulas. One of these changes codified the calculation of the regular program allotment, which is equal to a district's number of students in average daily attendance <sup>1</sup> multiplied by the adjusted basic allotment and then by what is known as the regular program adjustment factor (RPAF). The RPAF has the effect of reducing the amount of funding school districts receive.
Reserved Fund Balance	The term reserve should be used in governmental fund financial reporting only to identify the portion of the fund balance that is not available for appropriation or expenditure, and/or legally earmarked for a specific future use - i.e., legal restriction on the use of assets.
Reserve for Operations	Reservation of 5% of the district's General Fund Budget that can only be used with a 2/3's vote of the Board of Education.
ROTC Reimbursement	The Federal Government reimburses the district for a portion of the salary of ROTC (Reserve Officers Training Corps.) qualified staff. The reimbursement is based on a Federal calculation of the amount the employee would have received if on active duty.

Response to Intervention (RTI)	Response to Intervention (RTI) is the practice of meeting the academic and behavioral needs of all students through a variety of services containing the following key elements: High-quality instruction and scientific research-based tiered interventions aligned with individual student need. Frequent monitoring of student progress to make results-based academic and/or behavioral decisions. Application of student response data to important educational decisions (such as those regarding placement, intervention, curriculum, and instructional goals and methodologies).
Responsive equilibrium	Responsive equilibrium represents the balance between the educational needs of students and the ability of the community and the state to provide the necessary financial support to serve them.
Scale Score	The basic score on any test is the raw score, which is simply the number of questions correct. A raw score can be interpreted only in terms of a particular set of test questions. Unlike raw scores, scale scores can be interpreted across different sets of test questions. Scale scores allow direct comparisons of student performance between specific sets of test questions from different test administrations. A scale score is a conversion of the raw score onto a scale that is common to all test forms for that assessment. The scale score takes into account the difficulty level of the specific set of questions on which it is based. It quantifies a student's performance relative to the passing standards or proficiency levels. (TEA Student Assessment Division).
Scholastic Assessment Test (SAT)	The SAT Reasoning Test (SAT) is a college-entrance exam developed by the SAT College Board. The SAT provides a standard by which the skills of students applying for colleges and universities can be compared nationally. Standardized tests are designed to allow college admission officers to judge all students by a common measuring stick. Standardized test scores compensate for the uncertainty surrounding high school grades, school-to-school differences, grade inflation, and teaching quality, for example. The SAT was redesigned for 2005, and a writing section was included.
School Allocation Handbook	Provides details on how the district's per unit allocation for campuses is calculated and how a campus generates funds. This document is available on the district's Budgeting and Financial Planning website.

School Foundation Funding	The Foundation School Program (FSP) is the primary source of state funding for Texas school districts. The program is administered by the Texas Education Agency (TEA). The FSP, in its current form, is meant to ensure that all school districts, regardless of property wealth, receive "substantially equal access to similar revenue per student at similar tax effort."
Schools FIRST	The purpose of the Financial Accountability Rating System of Texas (Texas Administrative Code (TAC), Title 19, § 109.1001) is to ensure that school districts and open-enrollment charter schools are held accountable for the quality of their financial management practices and achieve improved performance in the management of their financial resources. The system is designed to encourage Texas public schools to manage their financial resources better in order to provide the maximum allocation possible for direct instructional purposes. The system will also disclose the quality of local management and decision-making processes that impact the allocation of financial resources in Texas public schools.
Schoolwires	Schoolwires is a content management system that will allow your department to create a robust public site that not only represents your office professionally, but also provides numerous tools to help maximize your web presence.
School-Within-A-School (SWAS)	An educational model that provides establishes a smaller educational unit with separate educational program within a school. The smaller unit typically maintains its own staff, students, and budget.
Science Technology Engineering Math (STEM)	The Science, Technology, Engineering, and Mathematics (STEM) Education Coalition works to support STEM programs for teachers and students at the U.S. Department of Education, the National Science Foundation, and other agencies that offer STEM related programs.
Shared Decision-Making Committee (SDMC)/ Site Based Decision Making (SBDM)	State established the SDMC in 1992. Site-based decision making (SBDM) is a process for decentralizing decisions to improve the educational outcomes at every school campus through a collaborative effort by which principals, teachers, campus staff, district staff, parents, and community representatives assess educational outcomes of all students, determine goals and strategies, and ensure that strategies are implemented and adjusted to improve student achievement.

Small School Subsidy	Additional funds received above the base per unit allocation for those campuses that fall below 500 students for elementary schools, 750 students for middle schools, and 1,000 students for High Schools. These funds are meant to assist these small schools in providing the same ancillary opportunities to students that larger campuses are able to provide.
Special Populations	Special populations refer to students that are in state specific categories. These include special education, career and technology, bilingual/esl, at-risk, and gifted and talented.
Special Revenue Fund	The fund that the district uses to account for all grants received by the district including all local, state, federal, and private grants received.
SRA's Corrective Reading Program	Science Research Associates is a Chicago-based publisher of educational materials and school-room reading comprehension products.
Standard Error of Measurement (SEM)	Standard error is a measure of uncertainty around an estimate.
State of Texas Assessments of Academic Readiness (STAAR)	Annual assessments implemented by the Texas Educational Agency in the following subject areas and grades: Reading and Mathematics, grades 3–8 , Writing at grades 4 and 7, Science at grades 5 and 8, Social Studies at grade 8, End-of-Course (EOC) assessments for English I, English II, Algebra I, Biology and U.S History
STAAR Standards	STAAR performance standards relate levels of test performance to the expectations defined in the state-mandated curriculum standards known as the Texas Essential Knowledge and Skills (TEKS). Cut scores established by the agency distinguish between performance levels, or categories. The process of establishing cut scores that define performance levels for an assessment is standard setting. Standard setting is also used to classify students into an appropriate performance category.
Standard & Poor's	With offices in 23 countries and a history that dates back more than 150 years, Standard & Poor's is known to investors worldwide as a leader of financial- market intelligence. Today Standard & Poor's strives to provide investors who want to make better informed investment decisions with market intelligence in the form of credit ratings, indices, investment research and risk evaluations and solutions.

Stanford and Aprenda Exams	Stanford 10 provides reliable data to help measure student progress toward content standards and high expectations. This multiple-choice assessment helps to identify student strengths and needs, leading to effective placement and instructional planning. Help Spanish-speaking students meet the challenging academic content and achievement standards that all students are expected to meet. Aprenda 3 mirrors the Stanford Achievement Test Series, Tenth Edition (Stanford 10), to provide the highest quality assessment of content standards. Hispanic educators assisted in the development of Aprenda 3 to ensure the test language used is culturally neutral.
State Charter Schools	To further promote local initiative, the 1995 revision of the Texas Education Code established a new type of public school, known as a charter school. Charter schools are subject to fewer state laws than other public schools with the idea of ensuring fiscal and academic accountability without undue regulation of instructional methods or pedagogical innovation. Like school districts, charter schools are monitored and accredited under the statewide testing and accountability system.
State Fiscal Stabilization Funds (SFSF)	The State Fiscal Stabilization Fund (SFSF) program is a new one-time appropriation of \$53.6 billion under the American Recovery and Reinvestment Act of 2009 (ARRA). Of the amount appropriated, the U.S. Department of Education will award governors approximately \$48.6 billion by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career-ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.
State of Texas Assessments of Academic Readiness (STAAR)	Beginning in spring 2012, the State of Texas Assessments of Academic Readiness (STAAR™) replaced the Texas Assessment of Knowledge and Skills (TAKS). The STAAR program at grades 3-8 assesses the same subjects and grades that were assessed on TAKS. At high school level, however, grade-specific assessments will be replaced with five end-of-course (EOC) assessments: Algebra I, biology, English I, English II, English III, and U.S. History. Based on performance on the STAARs schools and districts in Texas receive one of four possible rankings: Exemplary, Recognized, Academically Acceptable, and Academically Unacceptable.

Summer Food Service Program	The Summer Food Service Program (SFSP) provides free, nutritious meals to help children in low-income areas get the nutrition they need to learn, play, and grow, throughout the summer months when they are out of school.
Targeted Assistance Program	A targeted assistance program directs services only to students identified as failing, or most at risk of failing, to meet the state's performance standards.
Target Revenue Reduction Factor (TRF)	A factor used by the Texas Education Agency in calculating state aid for a school district.
TAKS Accommodated Exams	The Texas Assessment of Knowledge and Skills (TAKS) measures a student's mastery of the state-mandated curriculum, the Texas Essential Knowledge and Skills (TEKS). TAKS includes a form called TAKS (Accommodated) for students receiving special education services who meet the eligibility criteria for specific accommodations. This is a general assessment based on the same grade-level academic achievement standards as TAKS. The TAKS (Accommodated) form includes format changes (larger font; fewer items per page) and contains no embedded field-test items. TAKS (Accommodated) is administered in the same grades and subjects as TAKS, including all Student Success Initiative (SSI) and exit level retest opportunities. (TEA 2011-2012 Accommodations Manual).
Tax Increment Funds	Taxes that are collected by the district and then remitted to another governmental entity (City of Houston for HISD) to redevelop a specific zone within the city or county. A portion of the funds are returned to HISD for instructional facilities within each zone. Tax increment financing is a tool that local governments can use to publicly finance needed structural improvements and enhanced infrastructure within a defined area, or tax increment reinvestment zone. The statutes governing tax increment financing are located in Chapter 311 of the Texas Tax Code.
Tax Increment Reinvestment Zones (TIRZ)	See Tax Increment Funds.
Taxable Assessed Valuation (TAV)	Total amount of taxable property the district is able to receive taxes on.
Tejas Lee-TPRI Pre-K & Kindergarten Assessment	The TPRI is a highly reliable early reading assessment designed to identify the reading development of students in kindergarten through third grade. This diagnostic instrument is an easy to use one-on-one assessment which helps teachers provide targeted instruction so that students improve as readers.
Texas Academic Performance Report (TAPR)	An annual report issued by the Texas Education Agency that compiles range of information on the performance of students in each school and district in Texas.

Texas Assessment of Knowledge and Skills (TAKS)	The Texas Assessment of Knowledge and Skills (TAKS) assessments are designed to measure the extent to which a student has learned and is able to apply the defined knowledge and skills at each tested grade level. This test has been replaced with the STAAR.
Texas Association of School Administrators (TASA)	The Association shall be a membership corporation, and is an affiliate of the American Association of School Administrators. The purpose of this organization shall be to promote the progress of education in the State of Texas.
Texas Connections Academy	Texas Connections Academy @ Houston (TCAH) is a tuition-free virtual school. TCAH gives students the flexibility to learn at home with a curriculum that meets rigorous state education standards
Texas Department of State Health Services Coordinated School Health (CSH)	A quality CSH program is an integrated set of planned, sequential, school-affiliated strategies, activities and services designed to promote the optimal physical, emotional, social and educational development of students.
Texas Education Agency (TEA)	The mission of the Texas Education Agency is to provide leadership, guidance and resources to help schools meet the educational needs of all students.
Texas Education Agency's Financial Accountability System Resource Guide	Guidelines for financial, procurement, student, budgeting, and other rules and procedures for district operations. Available on the Texas Education Website.
Texas Essential Knowledge and Skills (TEKS)	The grade-level content standards adopted by the Texas Legislature.
Texas Higher Education Coordinating Board (THECB)	The Texas Higher Education Coordinating Board's mission is to promote access, affordability, quality, success, and cost efficiency in the state's institutions of higher education, through Closing the Gaps and its successor plan, resulting in a globally competent workforce that positions Texas as an international leader in an increasingly complex world economy.
Texas Permanent School Fund (PSF)	The Texas Permanent School Fund (PSF) was created with a \$2,000,000 appropriation by the Texas Legislature in 1854 expressly for the benefit of the public schools of Texas. The Constitution of 1876 stipulated that certain lands and all proceeds from the sale of these lands should also constitute the PSF. Additional acts later gave more public domain land and rights to the PSF.



Texas Public School Retired Employees Group Insurance Program (TRS-Care)	It is a multiple-employer, cost-sharing defined Other Post-Employment Benefit (OPEB) plan that has a special funding situation. The plan is administered through a trust by the Teacher Retirement System of Texas (TRS) Board of Trustees. It is established and administered in accordance with the Texas Insurance Code, Chapter 1575.
Texas Title I Priority Schools (TTIPS)	The Texas Title I Priority Schools (TTIPS) Grant Program is funded by the federal NCLB Section 1003(g) and the American Recovery and Reinvestment Act Section 1003(g) School Improvement Grant appropriations. Campus eligibility for the program is defined in the U.S. Department of Education Final Regulations released Dec. 3, 2009, and amended by the 2010 Appropriations Act.
Texas Virtual School Network (TxVSN)	The Texas Virtual School Network is a clearinghouse of rigorous online courses offered by approved providers. Because the Texas Education Agency approves all courses, students can be assured that courses meet the state's high standards for teaching and learning.
Twilight High Schools	Twilight or Flex High Schools offer courses to complete a high school diploma featuring non-traditional hours, online, self-paced coursework guided by and supported by knowledgeable, caring teachers at various locations around the city.
Understanding the Budget Coding Process Handbook	Manual used by schools and departments to understand the HISD budget coding and position management processes in HISD.
Undesignated Fund Balance	Represents the portion of fund balance that is available for budgeting in future periods.
Unique Per Unit Allocation (PUA) Schools	Additional per unit allocation received by some district campuses due to additional costs for running those programs. For example the Houston School for the Visual and Performing Arts (HSPVA) and the DeBakey High School for Health Professionals both receive an additional PUA for operating their programs.
Vanguard Magnet Program	These district wide Vanguard Magnet programs are designed to meet the needs of G/T students in grades K-12 by providing a learning continuum that is differentiated in depth, complexity, and pacing.
Vanguard Neighborhood Programs	These programs are designed to meet the needs of the G/T students at their neighborhood, zoned school or Magnet school.
Washington Post High School Challenge	The Washington Post ranks the most challenging high schools in America through an index formula that's a simple ratio: the number of Advanced Placement, International Baccalaureate and Advanced International Certificate of Education tests given at a school each year, divided by the number of seniors who graduated that year. A ratio of 1.000 means the school had as many tests as graduates.
WOW Videos	"Within Our Walls" posted to the district's website throughout the year.

Fiscal excellence,  
service driven.



It is the policy of the Houston Independent School District not to discriminate on the basis of age, color, handicap or disability, ancestry, national origin, marital status, race, religion, sex, veteran status, political affiliation, sexual orientation, gender identity and/or gender expression in its educational or employment programs and activities.