

TOMBALL ISD

Annual Budget Report

2023-2024



TOMBALL ISD
DESTINATION EXCELLENCE

Dr. Martha Salazar-Zamora, Superintendent

INTRODUCTION

Tomball Independent School District is fortunate to have a supportive community that is a partner in the education of our children. As steward of the community's investments in its schools, the district is committed to ensuring residents have easy access to and understanding of Tomball ISD's finances.

This budget information is presented in an easy-to-understand format and is an overview of the district's budgeted general operating activities, as well as key financial trends and data. There is further discussion on the child nutrition and debt service budgets. This report contains highlights of district finances, with key data taken from audited financial statements in the district's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2022, and is part of our commitment to transparency. To further evaluate the budget being presented some readers may be interested in exploring the more comprehensive CAFR. That document



Zack Boles
Assistant Superintendent
of Finance

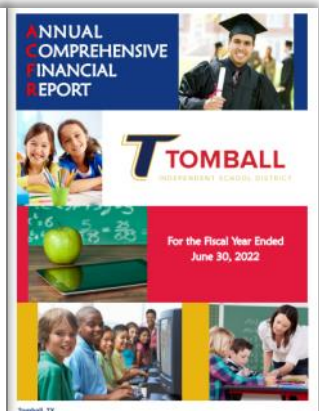
can be found at www.tomballisd.net, under the Finance Department or on file with the Texas Education Agency (TEA).

The district's CAFR is prepared in accordance with Generally Accepted Accounting Principles (GAAP) for the United States. Because this report summarizes the district's financial activity in a reader-friendly format, it is not presented in conformity with GAAP.

Questions, comments and feedback about this report are encouraged. Please contact myself at the TISD Finance Office at (281) 357-3100 or email zacheryboles@tomballisd.net.

Respectfully submitted,

Zack Boles
Zack Boles
CFO



SCHOOL BOARD 2023

Board of Trustees — Tomball Independent School District is governed by an elected seven-member board. School Board members are guardians of the public trust and, through the policies they make, are ultimately responsible for the success or failure of your local independent school district. The board serves as the advocate for educational excellence for the community's youth and puts those interests first. The policies school boards make dictate the standards and philosophy by which our schools are run and the criteria used to judge whether they are being run well.

The key roles and responsibilities of the school board members are:

- ★ Hire and evaluate the superintendent and delegate all administrative responsibilities
- ★ Approve the school district's budget
- ★ Establish goals and evaluate outcomes
- ★ Adopt and evaluate policies
- ★ Communicate with the community
- ★ Adopt the tax rate



Lee McLeod
President
Serving Since 2017



John McStravick
Vice President
Serving Since 2000



Justin Unser
Secretary
Serving Since 2019



Mark Lewandowski
Assistant Secretary
Serving Since 2003



Michael J. Pratt
Trustee
Serving Since 2010



Matt Schiel
Trustee
Serving Since 2016



Tina Salem
Trustee
Serving Since 2022

SUPERINTENDENT

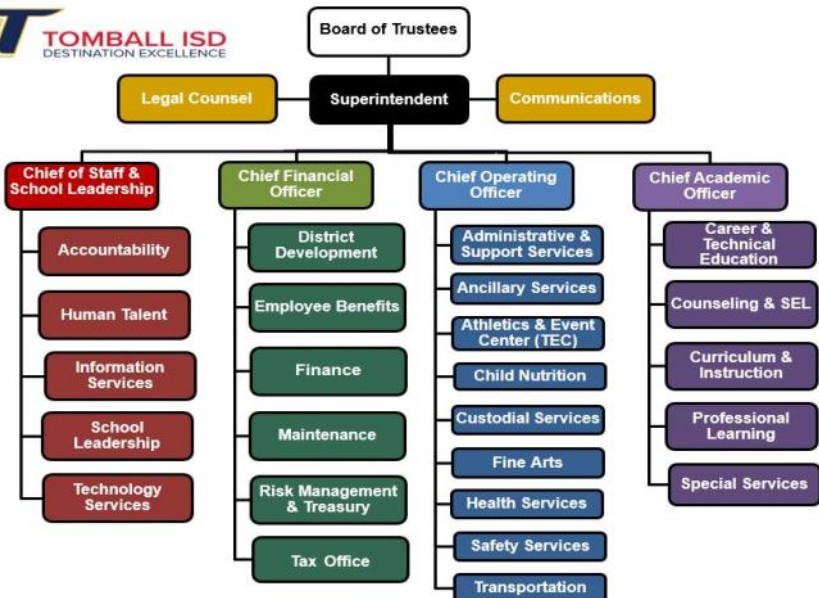


Dr. Martha Salazar-Zamora

Legal Responsibilities of the Superintendent

The Superintendent of the District is required to follow Sections 44.002 through 44.006 of the Texas Education Code that establish the legal basis for budget development in public school districts. The following six items summarize the legal requirements from the Texas Education Code:

- ★ *The Superintendent is the budget officer for the District and prepares or causes the budget to be prepared.*
- ★ *The District budget must be prepared by June 19th for the following fiscal year.*
- ★ *The President of the Board of Trustees must call a public meeting of the Board, giving ten days public notice in a newspaper, for the adoption of the District budget. Any taxpayer in the district may be present and participate in the meeting.*
- ★ *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 guidelines.*
- ★ *Budgets for the General Fund, the Food Service Fund and the Debt Service Fund must be included in the official district budget.*



STUDENT ENROLLMENT

In November of 2021 Tomball ISD voters approved Bond 2021 which addressed renovations at existing campuses, new technology, and the need for new facilities. This bond includes four new instructional facilities and renovations at the Tomball Innovation Center. Tomball ISD is projected to grow by more than 3,700 students in the next five years, which will increase the district's enrollment to over 25,000 students.

The District operates nine elementary schools (grades K-4), three elementary schools (grades K-5), three intermediate schools (grades 5-6), one junior high school (grades 6-8), three junior high schools (grades 7-8), two high schools (grades 9-12), and two alternative learning campuses. All schools are fully accredited by the Texas Education Agency and the Southern Association of Colleges and Schools.

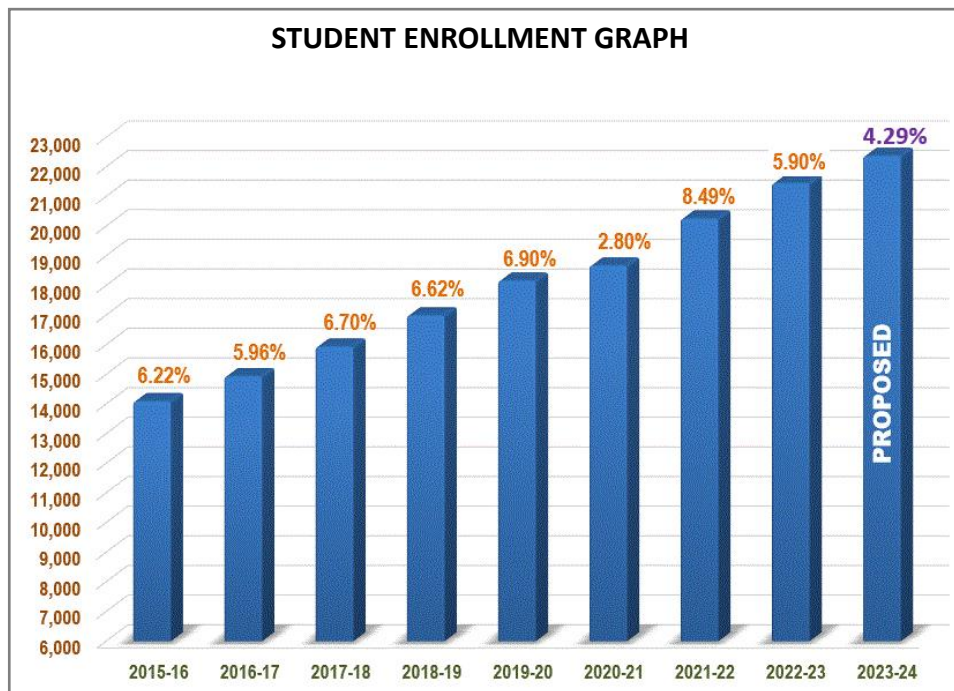
The current facility capacities are as follows:

Elementary Schools (K-4)	7,036
Elementary Schools (K-5)	2,554
Intermediate Schools (5-6)	2,994
Junior High Schools (7-8)	5,442
High Schools (9-12)	6,611

The current enrollment is as follows:

Elementary Schools (K-4)	6,621
Elementary Schools (K-5)	2,538
Intermediate Schools (5-6)	2,624
Junior High Schools (7-8)	3,818
High Schools (9-12)	6,035

STUDENT ENROLLMENT GRAPH



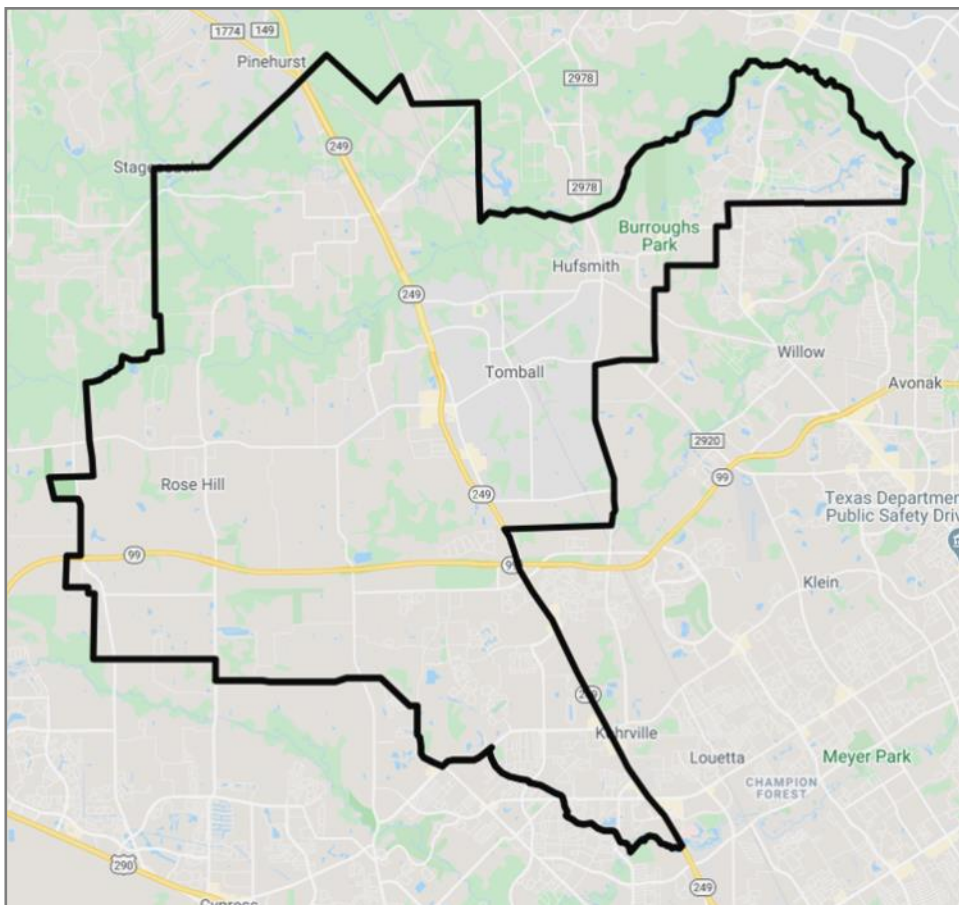
ABOUT TOMBALL ISD

Formed in 1937 the district encompasses portions of Harris and Montgomery counties, near the City of Tomball, approximately 20 miles northwest of Houston's central business district and 15 miles southwest of the Woodlands.

The 2022-2023 district enrollment is 21,446, about 5.90% higher than 2021-2022. This average growth compared to the past five years that averaged over 6% each year. Current growth is largely attributable to the improved accessibility of the District. Completion of the SH249 Aggie Expressway along with the Grand Parkway is providing enhanced access

throughout the District. Economic development along these corridors will continue to drive enrollment and economic growth for the next several years.

The tax base is currently considered very diverse. However, the major growth seen with recent tax base estimates is in residential. Residential growth leads to an increase in students.



BUDGET PREPARATION

The Tomball Independent School District uses the Priority-Based Budgeting method in budget preparation. Priority-Based Budgeting is a way for local governments to spend within their means by continuously focusing on the results most relevant to the community and the programs that influence those results to the highest possible degree.

Priority-Based Budget Process

The process involves a systematic review of existing services, why they exist, what value they offer our students, how they benefit our students and community, what they cost, and what objectives and student and parent demands they are achieving.

The measurement of this budget process can be seen in the success shown in reports and data produced by the Texas Education Agency (TEA). School performance is reported by TEA in the Texas Academic Performance Reports (TAPR). This annual report uses a wide range of information on the performance of students in each school and district in Texas and assigns a grade of A to F for four different domains of data.

Performance is shown disaggregated by student groups, including ethnicity and socioeconomic status. Each domain is rated A through F and the average of all parts leads to the district final grade. In the last year of rating before COVID-19 Tomball ISD was rated an A in all four domains for a district overall grade of A and was one of only 153 out of 1,223 school districts and charters to receive

this grade. Obviously as an education provider Tomball ISD provides excellent academic results for students at all levels; a value for students and parents.

In preparing the 2023-2024 budget the District faced a number of challenges from both internal and external sources. Internally the District had to face dealing with increasing costs for special education, providing a general pay increase to keep up with inflation, costs of opening new facilities, dealing with rapidly rising fuel costs for buses, and staffing vacancies. External issues affecting the District were the impact of high inflation on district operations overall, maintaining construction schedules, longer lead times for delivery of supplies and materials, and a Legislative Session starting January 2023. The Legislative issue of concern is continued state funding tied to hold-harmless promises for required tax rate reduction and the fact that no revenue source to fund this hold-harmless promise has been identified. A prior legislative change of significance was adoption of HB 1525 with a change in the funding calculations that increase the Fast Growth Allotment.

Financially Tomball ISD continues to perform well. There are numerous reports that show that in comparison to similar districts demographically and geographically Tomball ISD's expenditures per pupil are consistently very low year-after-year. This can be seen in reports available on-line at TXSmartSchools at <https://txsmartschools.tamu.edu/results/>. Tomball ISD is one of only 28 public school districts in the state to receive the highest rating in this report.

AWARDS & RECOGNITIONS

Financial statements of Tomball ISD are annually submitted to both The Association of School Business Officials, International (ASBO) and The Government Finance Officers Association (GFOA) for review. These organizations encourage excellence in financial reporting by state and local governments, and enforce strict disclosure requirements on entities requesting review. Tomball ISD is committed to significantly higher standards in financial reporting and has received awards for financial statement presentation and disclosure from both associations for 24 consecutive years. It should be noted that less than 4.5% of the school districts in Texas receive both these awards. Tomball ISD has a financial rating with Standard & Poor's Rating Services of AA+.

The district is one of only 23 school districts of 1,022 districts in the State of Texas to earn the AA+ financial rating. The rating is based on the district's continued and projected maintenance of a strong tax base, tax-raising flexibility, very strong reserves, and moderately high debt burden. Tomball ISD also has a financial rating with Moody's Financial Services of Aa1 (equivalent to S&P's AA+).

The district's Chief Financial Officer Jim Ross states he is always conscientious of Tomball ISD's financial condition. Ross said, "When I joined Tomball ISD 19 years ago, I was confident the district had the potential to be a financial leader among school districts across the state. Through the years, we've practiced a conservative approach to spending, which is one of the contributing factors resulting in our AA+ financial rating. Tomball ISD has maintained a history of fiscal responsibility,

and the AA+ recognition is an outstanding accomplishment that affirms our district is among the best in Texas."

According to Standard & Poor's rating report, additional underlying factors that led to the rating were the district's good financial management practices and policies and strong financial condition, despite rapid enrollment growth, under the current State of Texas funding formula. According to Ross, the rating benefits Tomball ISD with current and future bond issuance. "The AA+ rating saves us millions of

dollars. We have such a strong financial reputation that when we sell bonds we see heavy investor interest and demand for bonds of all maturity lengths."



Tomball ISD

administrators have a history of being good stewards of tax dollars, and make financial decisions that are in the best interest of students and their educational needs. From 2009 through 2015, Tomball ISD held a flat tax rate of \$1.36. From 2016 through 2019, the total tax rate was lowered to \$1.34. The district lowered the total tax rate to \$1.29 for 2019 and 2020, \$1.25 in 2021, and a continued reduction to \$1.23 in 2022. The 2023 total tax rate has not been determined, but will not be higher than \$1.23.

Another component in the district's approach to managing finances included setting aside funds in preparation for opening new schools. Voters approved a bond referendum in November 2021. Bond 2021 for \$494.46 million dollars has enabled the district to meet the continued needs of a growing student population and to stay current with ever-changing technology.

TOMBALL ISD FUN FACTS!



**Serving over
9,235 pounds of carrots!**



**147,716 slices of pizza
served!**



**Has 7,915
Instagram
followers!**



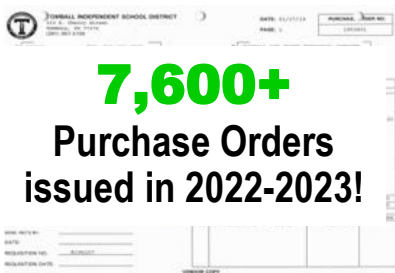
**Over 2.1 million
twitter
Impressions
And
12,284
Twitter
followers!!**



**15,749 Facebook
followers!**



**MODEL PLC
DISTRICT**



7,600+
**Purchase Orders
issued in 2022-2023!**



**Over 1 ton
of broccoli
served!**

WHY TOMBALL ISD?

SUPERINTENDENT'S SHINING STARS
Tomball Education Foundation
TOMBALL SCHOLARSHIP FOUNDATION
ENGAGED COMMUNITY



PRINCIPAL OF THE YEAR!
GREAT EXPECTATIONS
TOMBALL CONNECTION ACADEMY
A DESTINATION
FEEL GOOD FRIDAY
#TEAM TOMBALL
A+ AWARDS CEREMONY
DISTRICT OF INNOVATION
TOMBALL STAR ACADEMY
SCHOOL LEADERSHIP



#1 Best School District

HARRIS COUNTY

#1 Best Places to Teach
#1 Districts with the Best Teachers

HOUSTON AREA

#1 Best Places to Teach
#1 Districts with the Best Teachers

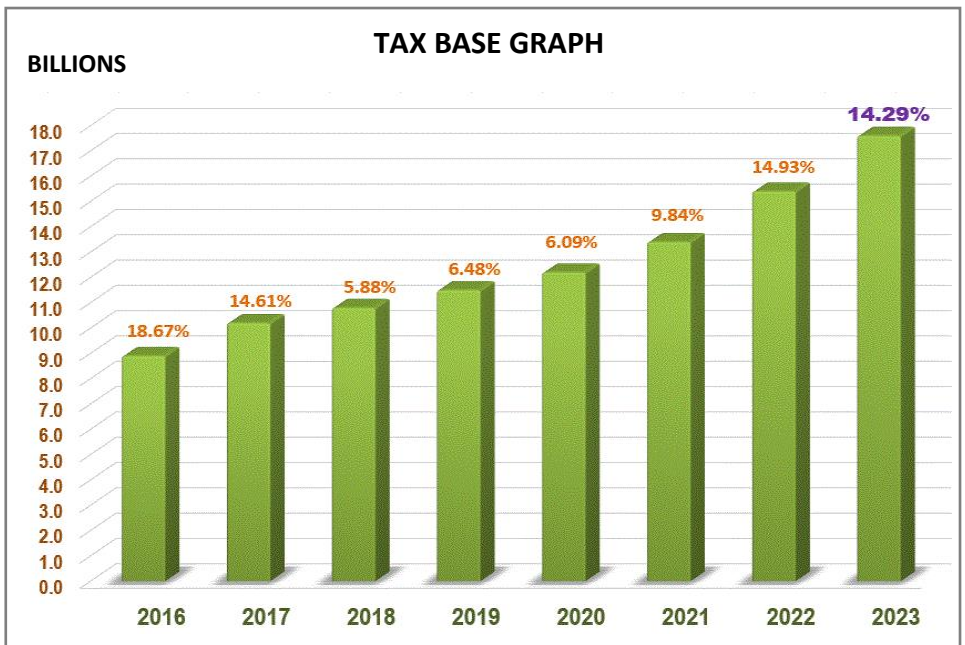
TAX BASE CHANGE & METHODOLOGY

Tomball ISD has two major sources of revenue: local property taxes and state funding. Local property taxes are dependent on the tax rate set on the assessed taxable values of the district. These assessed taxable values are determined by the Harris County Appraisal District (HCAD) and Montgomery County Appraisal District (MCAD). By state funding design, revenue per pupil is limited to a set amount. This amount is then multiplied by the number of students in average daily attendance to establish the total amount of funding. Local tax revenues are applied first to the full funding amount. Any portion of the total not paid by local tax revenues is then paid by the State. By legislative design if the local tax base increases, the local tax rate for operations must decrease. State formulas cap the maximum tax rate allowed and state aid increases to fund the tax rate reduction.

During the 2019 Legislative Session, the State Legislature made several significant changes to the funding methodology for school districts. The 2019 Legislation

divides a school district's M&O tax rate into two distinct parts: the "Tier One Tax Rate", which is the local M&O tax rate required for a school district to receive any part of the basic level of State funding under the Foundation School Program, and the "Enrichment Tax Rate", which is any local M&O tax effort in excess of its Tier One Tax Rate. The 2019 Legislation amended formulas for the State Compression Percentage and Maximum Compressed Tax Rate to compress M&O tax rates in response to year-over-year increases in property values across the State and within a school district, respectively.

Senate Bill 2, passed by the Legislature in 2019, has a requirement of tax rate reduction corresponding to tax base increases. The Legislature stated the mandated reduction in tax rate would be fully funded by the State. That is not the case for Tomball ISD and increases in the tax base and the related mandated reduction in tax rate are only being replaced at a rate of 83 cents for each tax dollar reduced. This lack of full funding is a problem for the District over time.



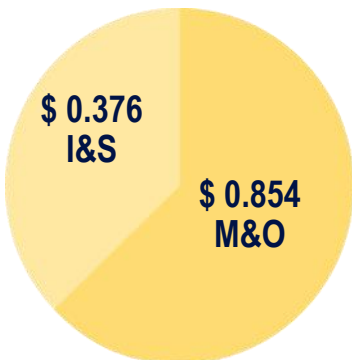
RATE HISTORY & PROPOSED RATES

SCHOOL YEAR	M&O TAX RATE	I&S TAX RATE	TOTAL TAX RATE
2013-2014	1.020	0.340	1.360
2014-2015	1.020	0.340	1.360
2015-2016	1.020	0.320	1.340
2016-2017	1.040	0.300	1.340
2017-2018	1.040	0.300	1.340
2018-2019	1.040	0.300	1.340
2019-2020	0.970	0.320	1.290
2020-2021	0.940	0.350	1.290
2021-2022	0.895	0.355	1.250
2022-2023	0.854	0.376	1.230
PROPOSED	0.854	0.376	1.230

The district passed a \$1.01 M&O tax rate from 2008-09 through 2012-13. The 2013-14, 2014-15 and 2015-16 M&O tax rate was \$1.02 and from 2016-17 to 2018-19 M&O was \$1.040. In 2019-20 House Bill 3 took effect and the M&O tax rate was required to be reduced 7 cents to \$0.97. Tax base increases in 2020-21 & 2021-22 required the M&O tax rate to be reduced by 3 cents to \$0.94 and 4.5 cents to \$0.895. For 2022-23 the M&O tax rate was required to be reduced by 4.1 cents to \$0.854.

During a four year time period the District has reduced its M&O tax rate by 18.6 cents.

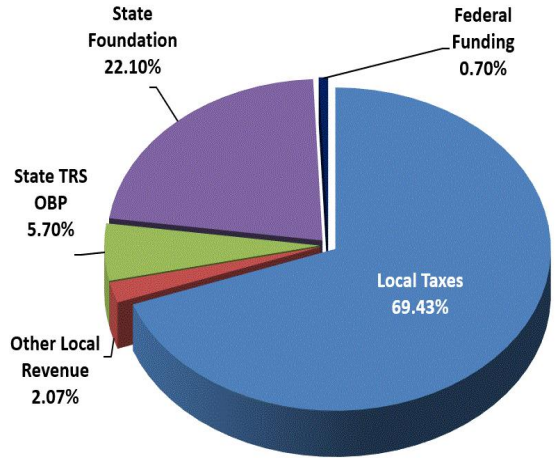
The combination of the M&O tax rate and the I&S tax rate is the total tax rate. The District has a history of maintaining a level or decreasing total tax rate. A school district that is experiencing rapid growth in student enrollment will typically see a corresponding increase in the taxable base. Increased student enrollment requires additional facilities which will increase operating costs. The I&S tax rate pays for the construction of facilities. The M&O tax rate pays for the perpetual operating costs. The HB3 and SB2 legislation forcing tax rate reduction is not allowing sufficient funding for facilities being added for growth.



BUDGETED OPERATING REVENUES

A spreadsheet on the following page compares the actual audited financial data from prior years to the 2022-2023 projected revenues and the 2023-2024 proposed revenues. This spreadsheet shows an increase in both state funding and local taxes for 2023-2024 due to the slight increase in the taxable property value combined with enrollment growth. The total projected operating revenue is \$203,000,000 and is 5.45% higher than the previous year amended.

The total operating revenue per pupil (WADA) of \$7,772 is a 1.58% decrease from \$7,896 in the prior year. The Texas Legislature changed funding in the 2019 Session increasing it significantly for many districts. However, the changes made to the funding structure are no longer providing for revenue increases to keep up with the District's growth.



Revenue is projected to increase by \$10,500,000 over the prior year with local funding 71.49% of total funding and state funding 28.51% of total funding. The state reduction of \$10,535,765 is primarily driven by an increase to the local fund assignment due to a significant increase to the tax base.

REVENUE	2022-2023	2023-2024
State Funding	\$ 66,966,116	\$ 56,430,351
Local Funding	124,183,884	145,144,649
Federal Funding	1,350,000	1,425,000
TOTAL	\$ 192,500,00	\$ 203,000,000
Percent Change	5.13%	5.45%
Revenue per WADA	\$ 7,896	\$ 7,772
WADA	24,378	26,120

2023-2024 PROPOSED BUDGET

Revenues

<i>DESCRIPTION</i>	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	<i>Audited</i>	<i>Audited</i>	<i>Audited</i>	<i>PROJECTED</i>	<i>PROPOSED</i>
Pupil Weighted ADA	21,144,317	22,787,780	24,726,624	24,377,906	26,120,185
% change from prior year	7.67%	7.77%	8.51%	-1.41%	7.15%
GENERAL FUND					
Local Property Taxes	110,342,346	114,391,853	117,722,217	125,728,991	140,937,986
% of Fund Revenues	72.10%	69.66%	66.63%	65.31%	69.43%
Other Local Revenues	2,479,486	1,231,548	3,409,619	1,633,785	4,206,663
% of Fund Revenues	1.62%	0.75%	1.93%	0.85%	2.07%
State Assistance	38,500,606	47,202,681	52,302,130	63,259,950	56,430,351
% of Fund Revenues	25.16%	28.74%	29.60%	32.86%	27.80%
Federal Assistance	1,723,835	1,393,718	3,251,385	1,877,275	1,425,000
% of Fund Revenues	1.13%	0.85%	1.84%	0.98%	0.70%
GENERAL FUND Total Revenue	153,046,273	164,219,800	176,685,351	192,500,000	203,000,000
per WADA Pupil Revenue	7,238	7,206	7,146	7,896	7,772
% Change from Prior Year per Pupil	2.20%	-0.44%	-0.85%	9.57%	-1.58%
DEBT SERVICE					
Local Revenues	35,445,704	42,455,438	66,484,776	51,585,000	61,685,000
% of Fund Revenues	98.62%	98.88%	99.26%	98.63%	97.91%
State Assistance	494,264	482,766	495,793	715,000	1,315,000
% of Fund Revenues	1.38%	1.12%	0.74%	1.37%	2.09%
DEBT SERVICE Total Revenue	35,939,968	42,938,204	66,980,569	52,300,000	63,000,000
per WADA Pupil Revenue	1,700	1,884	2,709	2,145	2,412
% Change from Prior Year per Pupil	4.19%	10.86%	43.8%	13.86%	12.42%
FOOD SERVICE					
Local Revenues	2,968,447	2,505,573	1,327,513	4,817,700	5,647,625
% of Fund Revenues	46.17%	49.24%	11.22%	53.61%	55.23%
State Assistance	215,100	189,985	295,142	239,000	370,000
% of Fund Revenues	3.35%	3.73%	2.49%	2.66%	3.62%
Federal Assistance	3,245,556	2,392,877	10,207,870	3,930,000	4,207,375
% of Fund Revenues	50.48%	47.03%	86.28%	43.73%	41.15%
FOOD SERVICE Total Revenue	6,429,103	5,088,435	11,830,525	8,986,700	10,225,000
per WADA Pupil Revenue	304	223	478	369	391
% Change from Prior Year per Pupil	-7.29%	-26.56%	114.27%	65.09%	6.19%

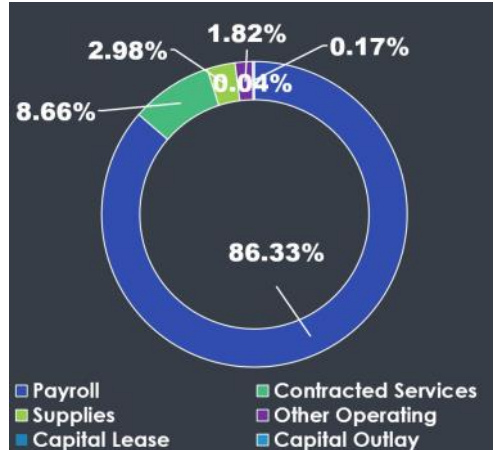
GENERAL FUND APPROPRIATIONS

The 2023-2024 proposed General Fund budget is \$208,000,000, which is 8.05% higher than the 2022-2023 amended budget. The budget is divided into five major expenditure categories, with these expenditure categories called object codes in school accounting.

The object codes indicate expenses in payroll, contracted services, supplies and materials, other operating costs, and capital outlay. Education is a service-oriented business, and typical for this type of business, payroll costs are a very high percentage of expenditures. As can be seen in the pie chart, payroll is the largest expense in the General Fund budget at 86.35% of the total budget.

The 2023-2024 total General Fund budget increased by \$15,500,000 over the previous year. Payroll increased by \$13,373,243 or 8.04% over the previous year. Contracted Services is primarily the cost of utilities and 8.66% of the total budget. Supplies and materials are 2.98%. Other Operating Expenses are

1.82% of the total budget and primarily includes the costs related to travel and property casualty insurance. Capital Outlay/Leases are 0.21% of the total budget.



Capital Outlay expenses were reduced to an amount below the previous year to offset adjustments made for payroll increases this year due to wage pressures from inflation and lower unemployment.

EXPENDITURES	2022-2023	2023-2024
Payroll	\$ 166,219,075	\$ 179,592,318
Contracted Services	17,226,514	18,033,194
Supplies & Materials	5,080,848	6,175,420
Other Operating Expenses	3,507,400	3,780,405
Capital Lease	\$0.00	\$75,000
Capital Outlay	66,163	343,663
TOTAL	\$ 192,500,000	\$ 208,000,000
Percent Change from Prior	7.80%	8.05%

FUNCTION CODE DEFINITIONS

Texas public school accounting expenditures are coded by function codes to identify the purpose of the expense. Budgets must be approved by fund and by function.

10 Instruction & Instructional-Related Services

This function code series is used for expenditures/expenses that provide direct interaction between staff and students to achieve learning, and provide staff members with the appropriate resources to achieve the appropriate student learning through either materials or development. Technology used by students is also included here (11, 12, 13).

20 Instructional and School Leadership

This function code series is used for expenditures that relate to the managing, directing, supervising and leadership of staff who are providing either instructional or instructional-related services. This function code series also includes the general management and leadership of a school campus (21, 23).

30 Student Support Services

This function code series is used for expenditures/expenses that directly support and improve students' well-being and that supplement the teaching process. This includes guidance services, health services, psychological services, and support services for students with disabilities (31, 32, 33, 34, 36).

40 Administrative Support Services

A function code series for the over all general administrative support services of the school district. This includes planning, research, development, evaluation, information, & statistical/data processing services (41).

50 Non-Student Based Support Services

This function code series is used for expenditures/expenses that are school district support services (51, 52, 53).

60 Ancillary Services

This function code series is used for expenditures/expenses that are for school district support services supplemental to the operation of the school district. This includes transportation and school maintenance (61).

70 Debt Service

This function code series is used for expenditures that are used for the payment of debt principal and interest (71) and operating leases.

80 Capital Outlay

This function code series is used for expenditures that are acquisitions, construction, or major renovation of school district facilities (81).

90 Intergovernmental Charges

This function code is appropriate where one governmental unit transfers resources to another (95, 99).



BUDGET BY DETAILED FUNCTION CODES

The General Fund budget must be approved by the Board of Trustees by Fund and Function. Functions are classified by code in five general categories. Instruction is made up of the function codes beginning with a "1" and are 63.02% of the total budget. Campus and Instruction Administration are the function codes beginning with a "2" and are 8.49% of the total budget. Student Support are the function codes beginning with a "3" and are 11.58% of the total budget. General Administration is the single function code beginning with a "4" and 3.97% of the total budget. Non-Student Support are the function codes beginning with a "5" and are 12.04% of the total budget. Other less significant function codes beginning with a "6, 7, 8, or 9" are only 0.90% of the total budget.

Direct instruction of students (11) is 61.04% of the total budget appropriations and is the largest single cost. Plant maintenance and operations (51) is the

second highest cost and includes costs of building maintenance and repairs, and lighting and conditioning of facilities. This function is 9.18% of the total budget. Campus leadership (23) includes the costs for student and staff management at the campus level. This function is 5.71% of the total budget.

Discussion often focuses on the costs for extracurricular activities such as athletics. This cost is included in function 36 and is only 2.07% of the total budget. Another issue of contentious discussion is the cost of administrators not at the campus level. Function 41 and Function 21 account for these costs and combined are 6.75% of the total budget. What is also included in the costs for function 41 are support staff needed for payroll processing, for reporting to federal and state agencies, and for processing payments to staff and vendors. The school district is a normal business operation with typical business processes and financial reports.

EXPENDITURES

Function 11 (Instruction)	\$ 126,963,308
Function 12 (Instructional Media Services)	2,894,766
Function 13 (Curriculum/Staff Development)	1,217,103
Function 21 (Instructional Leadership)	5,792,488
Function 23 (Campus Leadership)	11,867,786
Function 31 (Guidance & Counseling)	7,702,739
Function 32 (Social Services)	80,719
Function 33 (Health Services)	2,543,202
Function 34 (Transportation)	9,444,316
Function 36 (Extracurricular)	4,310,586
Function 41 (General Administration)	8,259,810
Function 51 (Plant Maintenance & Operations)	19,100,698
Function 52 (Security Services)	2,418,490
Function 53 (Data Processing)	3,525,364
Function 61 (Community Services)	23,385
Function 71 (Capital Lease)	460,240
Function 95 (JJAEP)	25,000
Function 99 (Other Government Agencies)	1,370,000
TOTAL	\$ 208,000,000

2023-2024 PROPOSED BUDGET

Expenditures

DESCRIPTION	2021-2022 Audited	2022-2023 Amended	2023-2024 Proposed
Pupil Weighted ADA	24,726.62	24,377.906	26,120.185
% change from prior year	8.51%	-1.41%	7.15%
GENERAL FUND less Construction			
Instructional Services	111,592,208	122,320,424	131,075,177
per WADA Pupil Costs 10's	4513.038563	5,018	5,018
Function % of Fund Expenditures	65.59%	62.75%	63.02%
School/Instruc Leadership	13,555,768	16,465,216	17,660,274
per WADA Pupil Costs 20's	548	675	676
Function % of Total Expenditures	7.97%	8.45%	8.49%
Student Support Services	17,995,502	23,393,436	24,081,562
per WADA Pupil Costs 30's	728	960	922
Function % of Fund Expenditures	10.58%	12.00%	11.58%
Administrative Support Services	5,943,842	7,833,854	8,259,810
per WADA Pupil Costs 40's	240	321	316
Function % of Fund Expenditures	3.49%	4.02%	3.97%
Non-Student Support Services	19,817,254	23,491,319	25,044,552
per WADA Pupil Costs 50's	801	964	959
Function % of Fund Expenditures	11.65%	12.05%	12.04%
Lease Expenses	341,179	400,000	460,240
per WADA Pupil Costs 70's	14	16	18
Function % of Total Expenditures	27.88%	0.00%	0.22%
Other/Ancillary Expenses	1,223,859	1,417,271	1,418,385
per WADA Pupil Costs 60 & 90's	49	58	54
Function % of Total Expenditures	0.72%	0.73%	0.68%
GENERAL FUND Expenditures	170,128,432	194,921,520	208,000,000
per WADA Pupil Costs	6880	7,996	7,963
% Change from Prior Year per Pupil Costs	-1.02%	16.21%	-0.41%
Dollar Difference from Prior Year	170,128,432	24,793,087	13,078,480
% Change from Prior Year in Dollars	7.40%	14.57%	6.71%
DEBT SERVICE Expenditures			
per WADA Pupil Costs 70's	2,584	2,145	2,412
% Change from Prior Year per Pupil Costs	46.28%	-16.98%	12.42%
FOOD SERVICE Expenditures			
per WADA Pupil Costs 35	338	368	391
% Change from Prior Year per Pupil Costs	0.37%	8.90%	6.49%

STAFF COUNT HISTORY-BY POSITION

The District currently has 2,667 employees. This staff is comprised of 1,704 (63.9%) professional and 963 (36.1%) non-professional positions. Of the total staff 1,368 (51.3%) are teachers, 242 (9.1%) are professional support such as librarians and counselors, 85 (3.2%) are campus administrators, 9 (0.3%) are professionals that have district-wide administrative duties, 283 (10.6%) are educational aides providing direct assistance to teachers, and 680 (25.5%) are support personnel for providing food services, custodial services, clerical support, transportation services, and

maintenance of district plant facilities and grounds. From 2019-2020 to 2022-2023 the number of employees rose at an average rate of 4.78% per year while student enrollment has risen at an average rate of 4.76%. During this time period the growth was 355 (82.9%) professional positions and 73(17.1%) non-professional positions. The percentage change in total employees from year to year was: 2019-2020 increased by 3.68%, 2020-2021 increased by 5.20%, 2021-2022 increased by 8.20% and 2022-2023 increased by 4.71%.

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
TOTAL PERSONNEL	2,239	2,355	2,547	2,667	2,826
TEACHERS	1083 48.4%	1172 49.8%	1273 50.0%	1368 51.3%	1401 49.6%
Pre-K & Kindergarten	85	98	112	118	ADD 62
Elementary	521	570	611	558	
Secondary	437	477	520	644	
All Level	40	27	30	48	
SUPPORT STAFF	185 8.3%	210 8.9%	242 9.5%	242 9.1%	258 9.1%
Counselors	34	35	35	36	ADD 4.0
Educ Diagnosticians	12	17	17	21	
Librarians	18	19	20	20	
Nurses	17	20	21	21	
Therapists	21	21	12	25	
Psychologists	11	10	25	9	
Other Support Staff	72	88	112	111	
ADMINISTRATORS	81 3.6%	82 3.5%	85 3.3%	94 3.5%	94 3.3%
Admin/Instr Officers	16	19	18	26	ADD 3.0
Principals	20	20	21	20	
Assistant Principals	35	34	37	39	
Superintendent	1	1	1	1	
Ass't Supt's	9	8	8	9	
TOTAL PROFESSIONAL	1,349 60.3%	1,464 62.2%	1,600 62.8%	1,704 63.9%	1,753 62.0%
EDUCATIONAL AIDES	189 8.4%	237 10.1%	259 10.2%	283 10.6%	309 10.9%
AUXILIARY STAFF	701 31.3%	654 27.8%	688 27.0%	680 25.5%	695 24.6%
	18,159	18,183	20,252	21,620	22,366
Student/Teacher Ratio	16.77	16.37	15.91	15.80	15.96
Student/Staff Ratio	8.11	8.15	7.95	8.11	7.92

2023-2024 FOOD SERVICE BUDGET

The total proposed Child Nutrition and Food Service revenue for 2023-2024 is \$10,225,000.

Various revenues from local, state, and federal sources will fully fund this budget. Local revenue from local meal charges will generate \$5,647,625 (55.3%) of the funding for this department. Federal child nutrition funds for subsidized free and reduced meal costs will pay \$4,207,375 or 41.1% of the costs for this department. State on-behalf payments for the TRS pension fund of \$370,000 (3.6%) will bring

the total to \$10,225,000 in total revenue.

The cost of food is the largest expense in the food service budget, and totals 56.77% of the total budget. Payroll is second largest expense at 40.95% of the total budget. Other expenses included in the Food Service budget are for contracted services, miscellaneous operating expenses, and capital outlay. These account for the remaining 2.28% of the total budget. Total budgeted appropriations is \$10,225,000. The budget planning shows a balanced budget for 2023-2024.



FOOD SERVICE 2023-2024

Payroll	40.95%	\$ 4,187,175
Contracted Services	1.54%	\$ 157,200
Supplies & Materials	56.77%	\$ 5,805,000
Other Operating Exp.	0.25%	\$ 25,625
Capital Outlay	0.49%	\$ 50,000
TOTAL		\$ 10,225,000

2023-2024 DEBT SERVICE BUDGET

The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal and interest and for 2023-2024 this payment amount is \$63,000,000.

A separate tax rate is assessed to fund the debt payments based on the scheduled maturities. This debt tax rate, called the Interest and Sinking (I&S) tax rate, is approved by the Board of Trustees annually. The proposed Interest and Sinking tax rate for 2023-2024 is \$0.3760, an increase over previous year. This rate is required to fully pay the debt payments for bonds recently sold and the early retirement of some long-term debt created with Bond 2013.

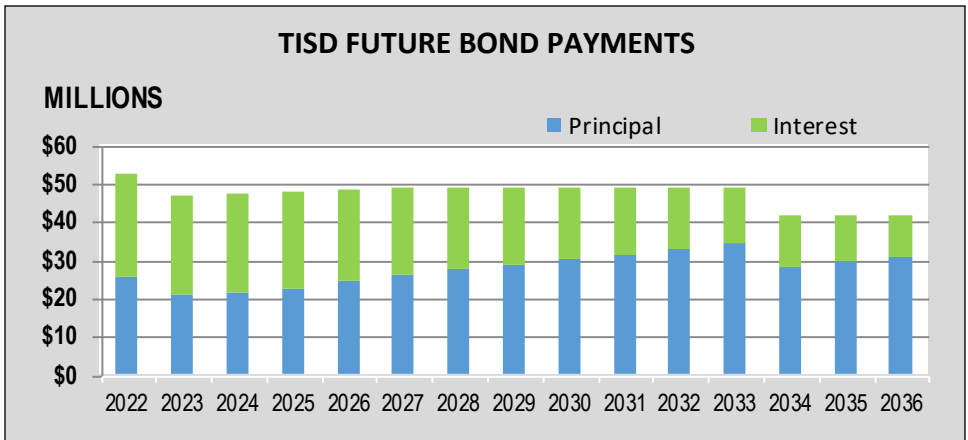
underlying rating on Tomball Independent School District (ISD), Texas' general obligation (GO) debt one-notch to 'AA+' from 'AA'. The outlook is stable. The upgrade was based on the district's continued and projected maintenance of strong tax base growth, tax-raising flexibility, very strong reserves, and moderately high debt burden. Of the 1,022 Texas school districts only 21 other districts have an S&P rating this high.

On March 9, 2016 Standard & Poor's (S&P) Ratings Services raised its

DEBT SERVICE 2023-2024	
Principal	\$ 24,590,000
Interest	\$ 36,883,665.83
TOTAL	\$61,473,666*

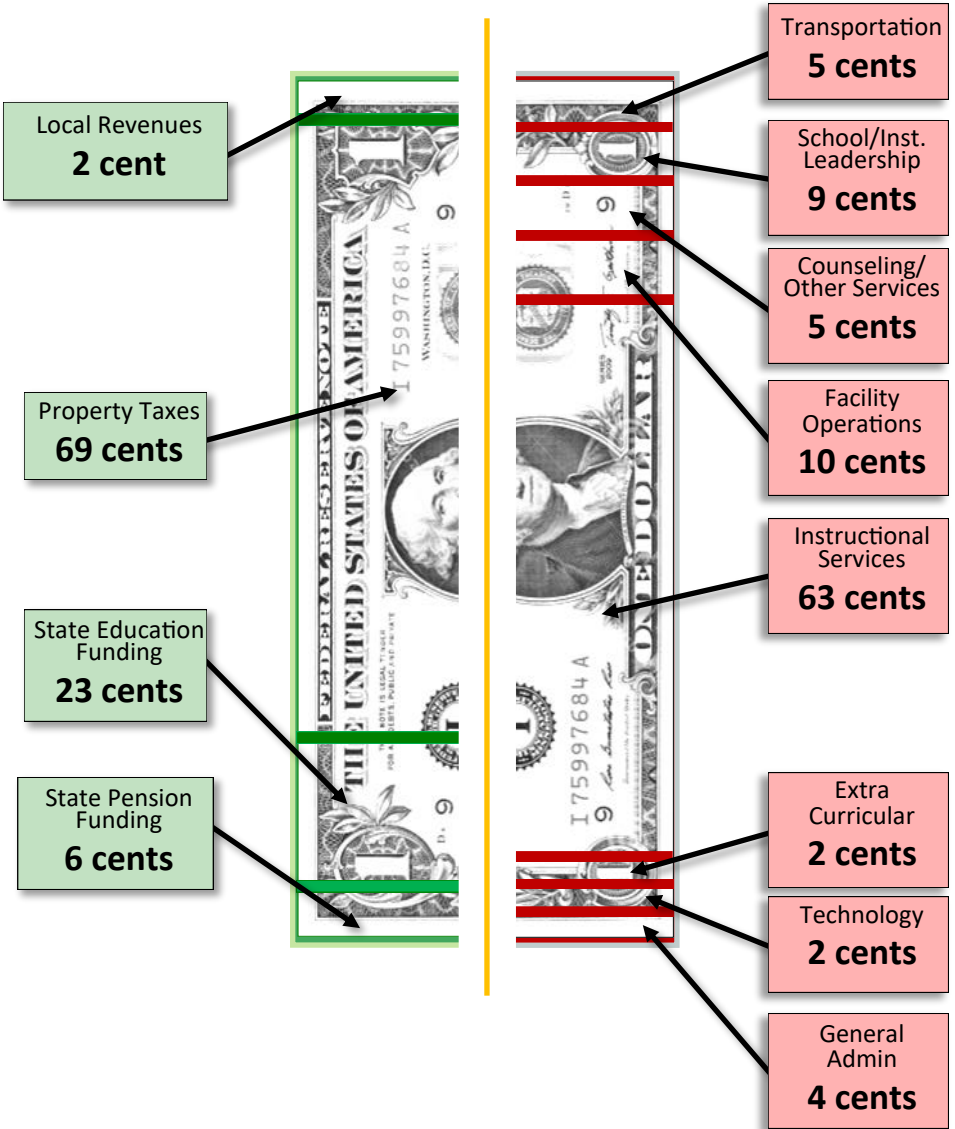
*Does not include fees.

RATING YEAR	MOODY'S	STANDARD & POOR'S	FITCH RATINGS
2022	Aa1 (Stable)	AA+ (Stable)	
2021	Aa1 (Stable)	AA+ (Stable)	
2020	Aa1 (Stable)	AA+ (Stable)	AA (Stable)
2019	Aa1 (Stable)	AA+ (Stable)	AA (Stable)
2018	Aa1 (Stable)	AA+ (Stable)	AA (Stable)



FINANCIAL OVERVIEW-ONE DOLLAR

Where the money comes from for operations.



Where the money goes.

2023-2024 PROPOSED BUDGET

Run Date:

05/19/23

	Function Code	Object Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Instruction:	11					
Payroll Costs		6100	123,960,642	0	0	123,960,642
Contracted Services		6200	1,429,333	0	0	1,429,333
Supplies & Materials		6300	1,412,491	0	0	1,412,491
Other Operating Costs		6400	132,092	0	0	132,092
Capital Outlay		6600	28,750	0	0	28,750
		Total	\$126,963,308	\$0	\$0	\$126,963,308
Instruction Resources and Media Services:	12					
Payroll Costs		6100	2,718,622	0	0	2,718,622
Contracted Services		6200	12,200	0	0	12,200
Supplies & Materials		6300	161,144	0	0	161,144
Other Operating Costs		6400	2,800	0	0	2,800
Capital Outlay		6600	0	0	0	0
		Total	\$2,894,766	\$0	\$0	\$2,894,766
Curriculum and Staff Development:	13					
Payroll Costs		6100	122,855	0	0	122,855
Contracted Services		6200	434,175	0	0	434,175
Supplies & Materials		6300	382,807	0	0	382,807
Other Operating Costs		6400	277,266	0	0	277,266
Capital Outlay		6600	0	0	0	0
		Total	\$1,217,103	\$0	\$0	\$1,217,103
Instructional Leadership:	21					
Payroll Costs		6100	5,201,038	0	0	5,201,038
Contracted Services		6200	500	0	0	500
Supplies & Materials		6300	477,500	0	0	477,500
Other Operating Costs		6400	113,400	0	0	113,400
Capital Outlay		6600	50	0	0	50
		Total	\$5,792,488	\$0	\$0	\$5,792,488

2023-2024 PROPOSED BUDGET

05/19/23	Function Code	Object Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
School Leadership	23					
Payroll Costs		6100	11,615,585	0	0	11,615,585
Contracted Services		6200	46,188	0	0	46,188
Supplies & Materials		6300	90,991	0	0	90,991
Other Operating Costs		6400	115,022	0	0	115,022
Capital Outlay		6600	0	0	0	0
		Total	\$11,867,786	\$0	\$0	\$11,867,786
Guidance, Counseling, and Evaluation	31					
Payroll Costs		6100	7,394,260	0	0	7,394,260
Contracted Services		6200	203,650	0	0	203,650
Supplies & Materials		6300	60,007	0	0	60,007
Other Operating Costs		6400	44,822	0	0	44,822
Capital Outlay		6600	0	0	0	0
		Total	\$7,702,739	\$0	\$0	\$7,702,739
Social Work Services	32					
Payroll Costs		6100	80,219	0	0	80,219
Contracted Services		6200	0	0	0	0
Supplies & Materials		6300	0	0	0	0
Other Operating Costs		6400	500	0	0	500
Capital Outlay		6600	0	0	0	0
		Total	\$80,719	\$0	\$0	\$80,719
Health Services	33					
Payroll Costs		6100	2,479,171	0	0	2,479,171
Contracted Services		6200	3,200	0	0	3,200
Supplies & Materials		6300	56,331	0	0	56,331
Other Operating Costs		6400	4,500	0	0	4,500
Capital Outlay		6600	0	0	0	0
		Total	\$2,543,202	\$0	\$0	\$2,543,202

2023-2024 PROPOSED BUDGET

05/19/23	Function Code	Object Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Student Transportation	34					
Payroll Costs		6100	7,219,816	0	0	7,219,816
Contracted Services		6200	742,300	0	0	742,300
Supplies & Materials		6300	1,316,235	0	0	1,316,235
Other Operating Costs		6400	146,965	0	0	146,965
Capital Outlay		6600	19,000	0	0	19,000
Total			\$9,444,316	\$0	\$0	\$9,444,316
Food Services	35					
Payroll Costs		6100	0	0	4,187,175	4,187,175
Contracted Services		6200	0	0	157,200	157,200
Supplies & Materials		6300	0	0	5,805,000	5,805,000
Other Operating Costs		6400	0	0	25,625	25,625
Capital Outlay		6600	0	0	50,000	50,000
Total			\$0	\$0	\$10,225,000	\$10,225,000
Cocurricular/Extra-curricular Activities	36					
Payroll Costs		6100	3,109,374	0	0	3,109,374
Contracted Services		6200	175,160	0	0	175,160
Supplies & Materials		6300	243,567	0	0	243,567
Other Operating Costs		6400	782,485	0	0	782,485
Capital Outlay		6600	-	0	0	0
Total			\$4,310,586	\$0	\$0	\$4,310,586
General Administration	41					
Payroll Costs		6100	6,042,473	0	0	6,042,473
Contracted Services		6200	857,599	0	0	857,599
Supplies & Materials		6300	245,006	0	0	245,006
Other Operating Costs		6400	1,096,732	0	0	1,096,732
Capital Outlay		6600	18,000	0	0	18,000
Total			\$8,259,810	\$0	\$0	\$8,259,810

2023-2024 PROPOSED BUDGET

05/19/23	Function Code	Object Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Plant Maintenance	51					
Payroll Costs		6100	6,855,998	0	0	6,855,998
Contracted Services		6200	9,638,805	0	0	9,638,805
Supplies & Materials		6300	1,282,961	0	0	1,282,961
Other Operating Costs		6400	1,050,571	0	0	1,050,571
Capital Outlay		6600	272,363	0	0	272,363
		Total	\$19,100,698	\$0	\$0	\$19,100,698
Security	52					
Payroll Costs		6100	169,535	0	0	169,535
Contracted Services		6200	2,101,975	0	0	2,101,975
Supplies & Materials		6300	144,380	0	0	144,380
Other Operating Costs		6400	100	0	0	100
Capital Outlay		6600	2,500	0	0	2,500
		Total	\$2,418,490	\$0	\$0	\$2,418,490
Data Processing	53					
Payroll Costs		6100	2,599,345	0	0	2,599,345
Contracted Services		6200	607,869	0	0	607,869
Supplies & Materials		6300	302,000	0	0	302,000
Other Operating Costs		6400	13,150	0	0	13,150
Capital Outlay		6600	3,000	0	0	3,000
		Total	\$3,525,364	\$0	\$0	\$3,525,364
Community Services	61					
Payroll Costs		6100	23,385	0	0	23,385
Contracted Services		6200	0	0	0	0
Other Operating Costs		6400	0	0	0	0
		Total	\$23,385	\$0	\$0	\$23,385
Debt Service	71					
Capital Outlay Lease		6200	385,240	0	0	385,240
Capital Outlay		6500	75,000	63,000,000	0	63,075,000
		Total	460,240	63,000,000	\$0	\$63,075,000
Facilities/Construction	81					
Debt Service		6600	0	0	0	0
		Total	\$0	0	\$0	\$0
SSA-Pymnts to JJAEP	95					
Contracted Services		6200	25,000	0	0	25,000
		Total	\$25,000	\$0	\$0	\$25,000
Other Intergovernmental	99					
		6200	1,370,000	0	0	1,370,000
		Total	\$1,370,000	\$0	\$0	\$1,370,000

2023-2024 PROPOSED BUDGET

	Object Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Summary:					
Payroll Costs	6100	179,592,318	0	4,187,175	183,779,493
Contracted Services	6200	18,033,194	0	157,200	18,190,394
Supplies & Materials	6300	6,175,420	0	5,805,000	11,980,420
Other Operating Costs	6400	3,780,405	0	25,625	3,806,030
Debt Service	6500	75,000	63,000,000	0	63,075,000
Capital Outlay	6600	343,663	0	50,000	393,663
Total Appropriations		\$208,000,000	63,000,000	\$10,225,000	\$281,225,000

2023-2024

PROPOSED ESTIMATED REVENUES

	Object Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
		0.854	0.376		1.230
Local Property Taxes	571X	140,937,986	61,665,000	0	202,602,986
Other Local Revenues	57XX	4,206,663	20,000	5,647,625	9,874,288
State On-Behalf Payments	583X	11,575,594	0	235,000	11,810,594
State Foundation Payments	581X	44,854,757	0	0	44,854,757
Other State Funds	5829	0	1,315,000	135,000	1,450,000
Federal CNP Program	592X	0	0	4,159,855	4,159,855
Other Federal Programs	59XX	1,425,000	0	47,520	1,472,520
Transfers In	7XXX	0	0	0	0
Total Revenues		\$203,000,000	63,000,000	\$10,225,000	\$276,225,000

PROPOSED CHANGES IN FUND BALANCES

	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Changes in Undesignated Unreserved Gen Fund	(5,000,000)	0	0	(5,000,000)
Changes in Reserves for Debt Service	0	0	0	0
Changes in Reserves for Food Service	0	0	0	0
	(\$5,000,000)	\$0	\$0	(\$5,000,000)

2023-2024 TOMBALL ISD CALENDAR

JULY 2023

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



2023-2024 Calendar

First Day of School
August 15, 2023

Last Day of School
May 23, 2024

Staff & Student Holidays

- Independence Day - July 4
- Labor Day - September 4
- Thanksgiving - November 20-24
- Winter Break - Dec. 21-Jan. 3
- Martin Luther King Day - Jan. 15
- Presidents Day - February 19
- Spring Break - March 11-15
- Good Friday - March 29
- Memorial Day - May 27

Staff Development/Workdays Student Holidays

- August 1-3 (New Teacher)
- August 7-11
- August 14
- October 9
- November 6-7
- January 4-5
- February 16
- March 18
- May 24, May 28

Early Release Days

All Schools: Dec. 20, May 23

Make Up Days (if needed)

- February 19
- March 18
- May 24

Reporting Periods End

- October 6
- December 20
- March 8
- May 23

JANUARY 2024

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

FEBRUARY 2024

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

MARCH 2024

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

APRIL 2024

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

MAY 2024

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

JUNE 2024

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

AUGUST 2023

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

SEPTEMBER 2023

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

OCTOBER 2023

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

NOVEMBER 2023

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

DECEMBER 2023

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

Board Approved 2/8/2022