

TOMBALL ISD

2024-2025 Annual Budget Report



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 Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2023, 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 ACFR. That document can be found at www.tomballisd.net, under the Finance Department or on

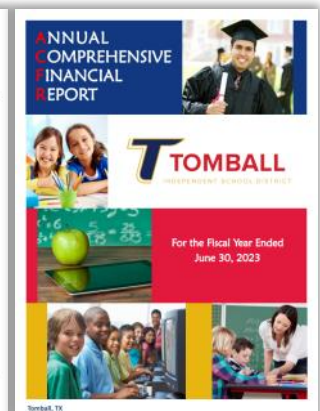
file with the Texas Education Agency (TEA).

The district's ACFR 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 2024

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



John McStravick
President
Serving Since 2000



Justin Unser
Vice President
Serving Since 2019



Mark Lewandowski
Secretary
Serving Since 2003



Dr. Michael J. Pratt
Assistant Secretary
Serving Since 2010



Lee McLeod
Trustee
Serving Since 2017



Matt Schiel
Trustee
Serving Since 2016



Tina Salem
Trustee
Serving Since 2022

SUPERINTENDENT

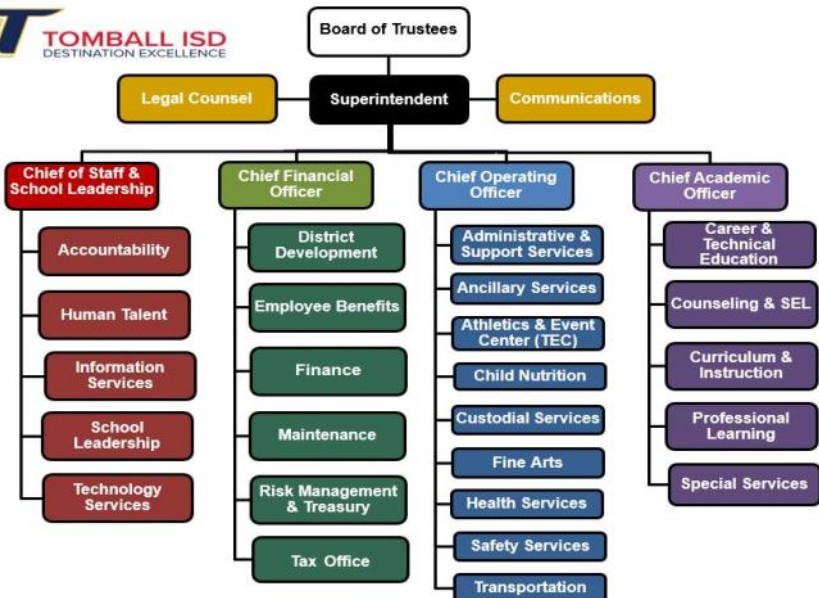


**Dr. Martha
Salazar-Zamora**

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 3,000 students in the next five years, which will increase the district's enrollment to over 26,000 students.

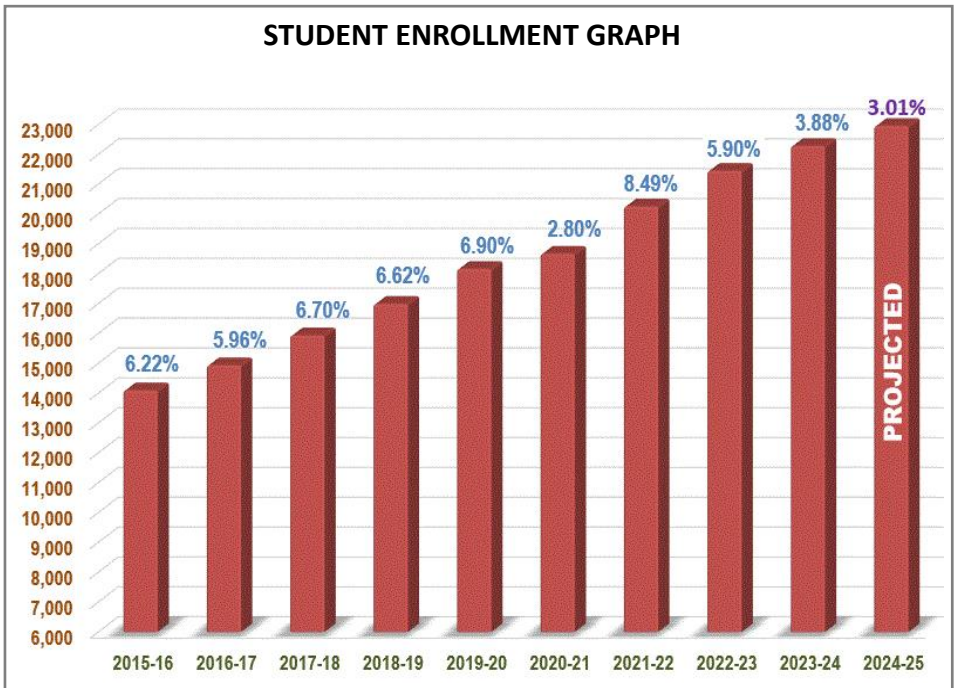
The District operates one Pre-K center, nine elementary schools (grades K-4), three elementary schools (grades K-5), three intermediate schools (grades 5-6), one junior high school (grades 6-8), three junior high schools (grades 7-8), two high schools (grades 9-12), and two alternative learning campuses. 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:

Pre-Kindergarten (Pre-K)	500
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:

Pre-Kindergarten (Pre-K)	259
Elementary Schools (K-4)	6,274
Elementary Schools (K-5)	2,571
Intermediate Schools (5-6)	2,675
Junior High Schools (7-8)	3,913
High Schools (9-12)	6,587



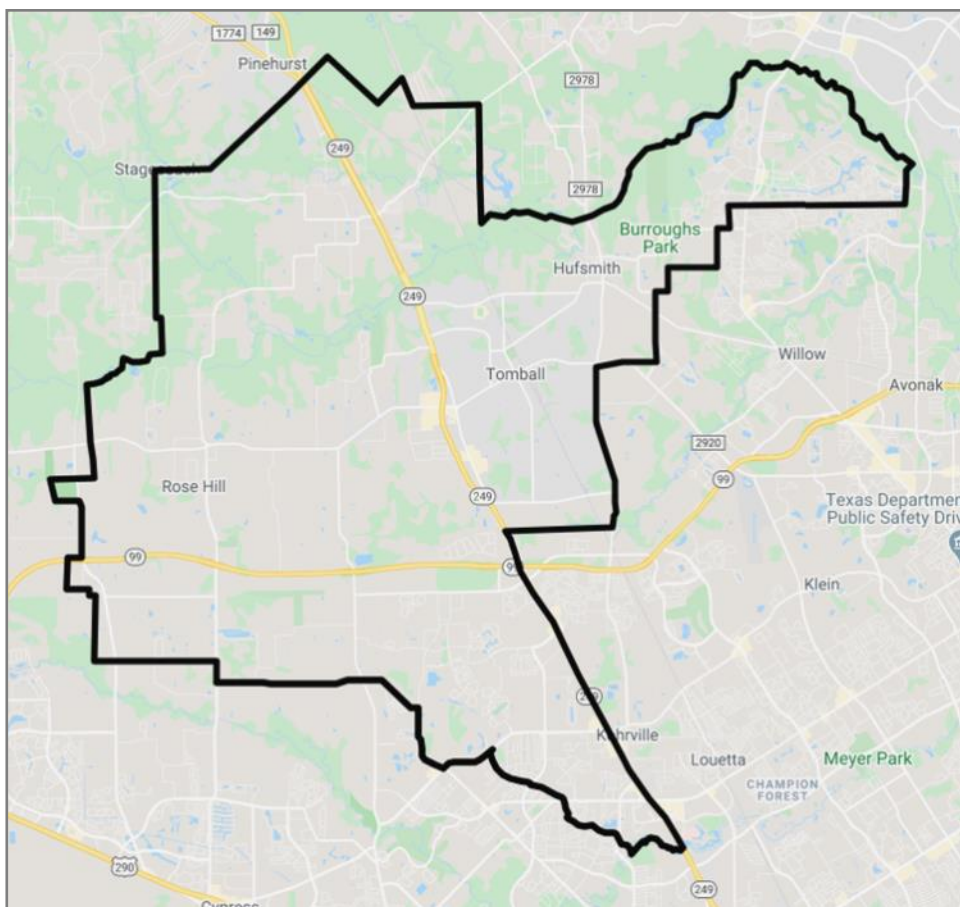
ABOUT TOMBALL ISD

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 2023-2024 district enrollment is 22,279, about 3.88% higher than 2022-2023. Growth is slowing in comparison to the past five years that averaged over 5% 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.

In preparing the 2024-2025 budget the District faced a number of challenges from both internal and external sources. Internally the District faced impacts from increasing costs for special education, providing a general pay increase to keep up with inflation, costs of opening new facilities, increased costs for safety and security requirements, and staffing vacancies.

External issues affecting the District were the impact of high inflation on district operations overall, maintaining construction schedules, and longer lead times for delivery of supplies and materials.

The 88th Legislative session in 2023 failed to provide an increase to the basic allotment, which is a primary component of the State funding formulas. Despite a record \$32 billion surplus, no additional dollars were allocated for public education, leaving funding stagnant since 2019. Should inaction by the State continue, districts across the state will facing ongoing struggles with budget deficits.

Despite the lack of funding increase, 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.

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+).

Tomball ISD continues to be a financial leader among school districts across the state. The District has 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. Since 2019 the district has lowered the total tax rate from \$1.34 to \$1.0652 in 2023. The 2024 total tax rate has not been determined, but will not be higher than \$1.0652.

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.

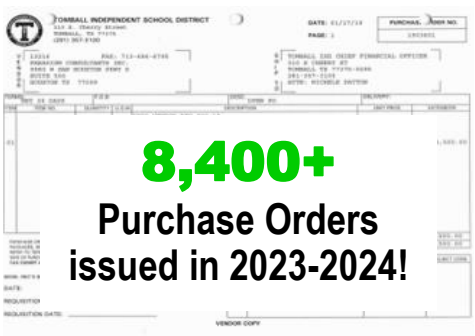
TOMBALL ISD FUN FACTS!



We served **1,475,956** cartons of milk!



305,275 slices of pizza served!



8,400+ Purchase Orders issued in 2023-2024!



Instagram Followers: 8,874!
Facebook Followers: 17,945!
Twitter Followers: 12,817!

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

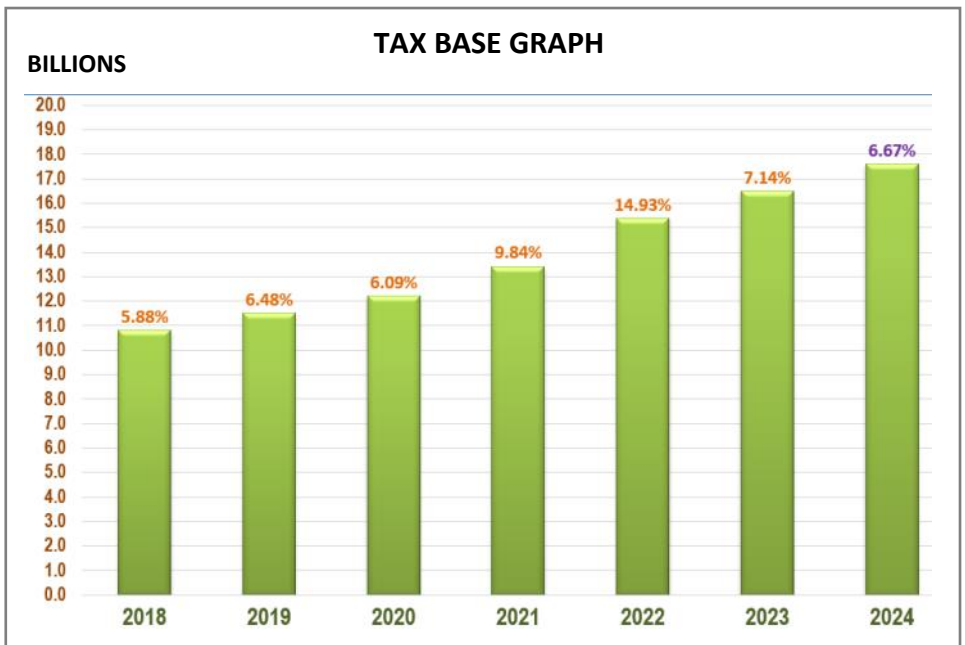
TAX BASE CHANGE & METHODOLOGY

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 Central Appraisal District (HCAD) and Montgomery Central 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.

In the 2023 Legislative Session, the State Legislature again passed significant property tax reduction decreasing Tomball ISD's tax rate from \$1.23 to \$1.0652. The roughly 16.5 cent decrease in the tax rate has reduced the funding burden on local taxpayers, and has shifted the funding responsibility back to the State. The State's ability to maintain funding for the property tax reductions is a primary concern of the District.



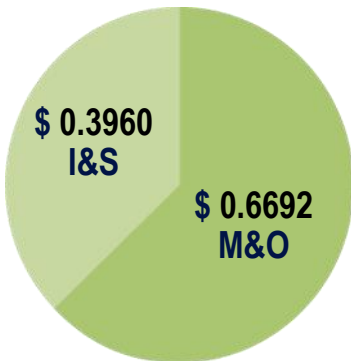
RATE HISTORY & PROPOSED RATES

SCHOOL YEAR	M&O TAX RATE	I&S TAX RATE	TOTAL TAX RATE
2014-2015	1.0200	0.3400	1.3600
2015-2016	1.0200	0.3200	1.3400
2016-2017	1.0400	0.3000	1.3400
2017-2018	1.0400	0.3000	1.3400
2018-2019	1.0400	0.3000	1.3400
2019-2020	0.9700	0.3200	1.2900
2020-2021	0.9400	0.3500	1.2900
2021-2022	0.8950	0.3550	1.2500
2022-2023	0.8540	0.3960	1.2500
2023-2024	0.8540	0.3760	1.2300
PROPOSED	0.6692	0.3960	1.0652

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, and 2022-23 required the M&O tax rate to be reduced by 11.6 cents to \$0.8540. Following the 2023 Legislative Session the M&O tax rate was required to be reduced by 18.5 cents to \$0.6692.

Since 2019 the District has reduced its M&O tax rate by 37.08 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.

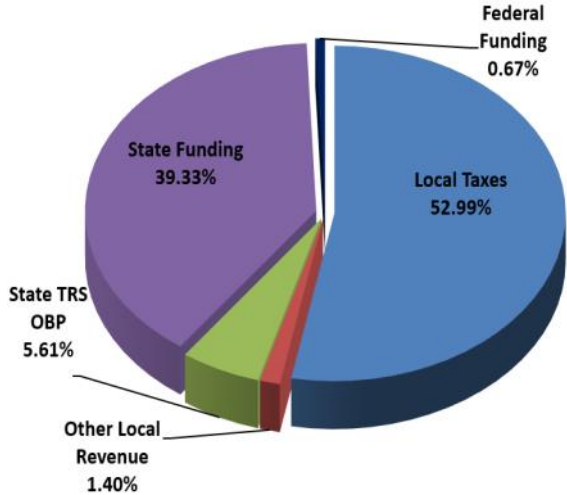


BUDGETED OPERATING REVENUES

A spreadsheet on the following page compares the actual audited financial data from prior years to the 2023-2024 projected revenues and the 2024-2025 proposed revenues. This spreadsheet shows an increase in state funding and decrease in local taxes for 2024-2025 due to the property tax reductions passed by the Legislature and continued enrollment growth. The total projected operating revenue is \$214,000,000 and is 5.42% higher than the previous year amended.

The total operating revenue per pupil (WADA) of \$7,442 is a 2.03% increase from \$7,294 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 \$11,000,000 over the prior year with local funding 54.39% of total funding and state funding 44.94% of total funding. The state increase of \$39,746,397 is primarily driven by property tax reductions in the 2023 Legislative Session.



REVENUE	2023-2024	2024-2025
State Funding	\$ 56,430,351	\$96,176,928
Local Funding	145,144,649	116,398,072
Federal Funding	1,425,000	1,425,000
TOTAL	\$ 203,000,000	\$ 214,000,000
Percent Change	5.45%	5.42%
Revenue per WADA	\$ 7,294	\$ 7,442
WADA	27,831	28,755

2024-2025 PROPOSED BUDGET

Revenues

<i>DESCRIPTION</i>	2021-2022	2022-2023	2023-2024	2024-2025
	Audited	Audited	Amended	Proposed
Pupil Weighted ADA	24,726.624	27,097.841	27,831.569	28,755.098
% change from prior year	8.51%	9.59%	2.71%	3.32%
GENERAL FUND				
Local Property Taxes	117,722,217	127,585,652	103,937,986	113,396,133
% of Fund Revenues	66.63%	63.46%	50.45%	52.99%
Other Local Revenues	3,409,619	7,266,264	6,233,339	3,001,939
% of Fund Revenues	1.93%	3.61%	3.03%	1.40%
State Assistance	52,302,130	63,561,648	94,430,351	96,176,928
% of Fund Revenues	29.60%	31.61%	45.83%	44.94%
Federal Assistance	3,251,385	2,641,277	1,425,000	1,425,000
% of Fund Revenues	1.84%	1.31%	0.69%	0.67%
GENERAL FUND Total Revenue	176,685,351	201,054,842	206,026,676	214,000,000
per WADA Pupil Revenue	7,146	7,420	7,403	7,442
% Change from Prior Year per Pupil	-0.85%	2.96%	-0.23%	0.53%
DEBT SERVICE				
Local Revenues	66,484,776	56,951,640	62,285,000	55,000,000
% of Fund Revenues	99.26%	97.64%	91.21%	90.16%
State Assistance	495,793	1,377,046	5,999,476	6,000,000
% of Fund Revenues	0.74%	2.36%	8.79%	9.84%
DEBT SERVICE Total Revenue	66,980,569	58,328,686	68,284,476	61,000,000
per WADA Pupil Revenue	2,709	2,153	2,453	2,121
% Change from Prior Year per Pupil	43.8%	14.24%	13.98%	-13.54%
FOOD SERVICE				
Local Revenues	1,327,513	4,950,152	5,647,625	5,648,000
% of Fund Revenues	11.22%	53.21%	55.23%	53.32%
State Assistance	295,142	242,473	370,000	275,000
% of Fund Revenues	2.49%	2.61%	3.62%	2.60%
Federal Assistance	10,207,870	4,110,208	4,207,375	4,670,000
% of Fund Revenues	86.28%	44.18%	41.15%	44.09%
FOOD SERVICE Total Revenue	11,830,525	9,302,833	10,225,000	10,593,000
per WADA Pupil Revenue	478	343	367	368
% Change from Prior Year per Pupil	114.27%	53.74%	7.02%	0.27%

GENERAL FUND APPROPRIATIONS

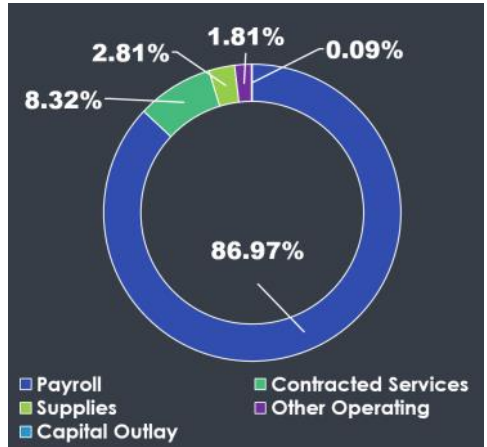
The 2024-2025 proposed General Fund budget is \$223,000,000, which is 7.21% higher than the 2023-2024 amended budget. The budget is divided into five major expenditure categories, with these expenditure categories called object codes in school accounting.

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 86.97% of the total budget.

The 2024-2025 total General Fund budget increased by \$15,000,000 over the previous year. Payroll increased by \$14,336,811 or 7.98% over the previous year. Contracted Services is primarily the cost of utilities and 8.32% of the total budget. Supplies and materials are 2.81%. Other Operating Expenses are

1.81% of the total budget and primarily includes the costs related to travel and property casualty insurance. Capital Outlay/Leases are 0.09% 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	2023-2024	2024-2025
Payroll	\$ 179,592,318	\$193,929,129
Contracted Services	18,033,194	18,514,911
Supplies & Materials	6,175,420	6,258,495
Other Operating Expenses	3,780,405	4,043,609
Capital Lease	\$75,000	50,000
Capital Outlay	343,663	203,856
TOTAL	\$ 208,000,000	\$ 223,000,000
Percent Change from Prior	8.05%	7.21%

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 63.31% of the total budget. Campus and Instruction Administration are the function codes beginning with a "2" and are 7.77% of the total budget. Student Support are the function codes beginning with a "3" and are 11.56% of the total budget. General Administration is the single function code beginning with a "4" and 3.41% of the total budget. Non-Student Support are the function codes beginning with a "5" and are 13.04% of the total budget. Other less significant function codes beginning with a "6, 7, 8, or 9" are only 0.92% of the total budget.

Direct instruction of students (11) is 61.62% 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 9.95% of the total budget. Campus leadership (23) includes the costs for student and staff management at the campus level. This function is 5.45% 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 2.27% 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 5.73% 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)	137,405,960
Function 12	(Instructional Media Services)	2,480,082
Function 13	(Curriculum/Staff Development)	1,290,951
Function 21	(Instructional Leadership)	5,172,725
Function 23	(Campus Leadership)	12,154,689
Function 31	(Guidance & Counseling)	7,545,441
Function 32	(Social Services)	90,456
Function 33	(Health Services)	2,681,684
Function 34	(Transportation)	10,392,827
Function 36	(Extracurricular)	5,069,798
Function 41	(General Administration)	7,595,875
Function 51	(Plant Maintenance & Operations)	22,190,840
Function 52	(Security Services)	3,170,237
Function 53	(Data Processing)	3,708,383
Function 61	(Community Services)	1,000
Function 71	(Capital Lease)	504,052
Function 95	(JJAEP)	25,000
Function 99	(Other Government Agencies)	1,520,000
TOTAL		\$223,000,000

2024-2025 PROPOSED BUDGET

Expenditures

DESCRIPTION	2022-2023 Audited	2023-2024 Amended	2024-2025 Proposed
Pupil Weighted ADA	27,097.84	27,831.569	28,755.098
% change from prior year	9.33%	2.71%	3.32%
GENERAL FUND less Construction			
Instructional Services	122,413,949	133,383,533	141,176,993
per WADA Pupil Costs 10's	4517.479787	4,793	4,910
Function % of Fund Expenditures	64.45%	62.52%	63.31%
School/Instruc Leadership	15,093,266	17,579,649	17,327,414
per WADA Pupil Costs 20's	557	632	603
Function % of Total Expenditures	7.95%	8.24%	7.77%
Student Support Services	21,457,872	24,926,337	25,780,206
per WADA Pupil Costs 30's	792	896	897
Function % of Fund Expenditures	11.30%	11.68%	11.56%
Administrative Support Services	6,270,233	7,480,044	7,595,875
per WADA Pupil Costs 40's	231	269	264
Function % of Fund Expenditures	3.30%	3.51%	3.41%
Non-Student Support Services	22,938,704	28,073,312	29,069,460
per WADA Pupil Costs 50's	847	1,009	1,011
Function % of Fund Expenditures	12.08%	13.16%	13.04%
Lease Expenses	348,014	353,541	504,052
per WADA Pupil Costs 70's	13	13	18
Function % of Total Expenditures	24.69%	0.00%	0.23%
Other/Ancillary Expenses	1,409,767	1,543,385	1,546,000
per WADA Pupil Costs 60, 80 & 90's	52	55	54
Function % of Total Expenditures	0.74%	0.72%	0.69%
GENERAL FUND Expenditures	189,931,805	213,339,801	223,000,000
per WADA Pupil Costs	7,009	7,665	7,755
% Change from Prior Year per Pupil Costs	2.11%	9.36%	1.17%
Dollar Difference from Prior Year	19,803,372	23,407,996	9,660,199
% Change from Prior Year in Dollars	11.64%	12.32%	4.53%
DEBT SERVICE Expenditures	59,026,772	63,000,000	61,000,000
per WADA Pupil Costs 70's	2,178	2,264	2,121
% Change from Prior Year per Pupil Costs	19.43%	24.11%	-6.28%
FOOD SERVICE Expenditures	8,613,455	10,225,000	10,593,000
per WADA Pupil Costs 35	318	367	368
% Change from Prior Year per Pupil Costs	-4.49%	10.39%	0.27%

STAFF COUNT HISTORY-BY POSITION

The District currently has 2,769 employees. This staff is comprised of 1,759 (63.5%) professional and 1009 (36.5%) non-professional positions. Of the total staff 1,392 (50.3%) are teachers, 262 (9.4%) are professional support such as librarians and counselors, 96 (3.5%) are campus administrators, 9 (0.3%) are professionals that have district-wide administrative duties, 288 (10.4%) are educational aides providing direct assistance to teachers, and 721 (26.1%) are support personnel for providing food services, custodial services, clerical support, transportation services, and

maintenance of district plant facilities and grounds. From 2020-2021 to 2023-2024 the number of employees rose at an average rate of 5.47% per year while student enrollment has risen at an average rate of 5.10%. During this time period the growth was 295 (71.3%) professional positions and 119 (28.7%) non-professional positions. The percentage change in total employees from year to year was: 2020-2021 increased by 5.20%, 2021-2022 increased by 8.15%, 2022-2023 increased by 4.71% and 2023-2024 increased by 3.82%.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
TOTAL PERSONNEL	2,355	2,547	2,667	2,769	2,952
TEACHERS	1172 49.8%	1273 50.0%	1368 51.3%	1392 50.3%	1457 49.4%
Pre-K & Kindergarten	98	112	118	122	ADD 65
Elementary	570	611	558	574	
Secondary	477	520	644	655	
All Level	27	30	48	41	
SUPPORT STAFF	210 8.9%	242 9.5%	242 9.1%	262 9.4%	268 9.1%
Counselors	35	35	36	41	ADD 6.0
Educ Diagnosticians	17	17	21	23	
Librarians	19	20	20	20	
Nurses	20	21	21	22	
Therapists	21	12	25	22	
Psychologists	10	25	9	11	
Other Support Staff	88	112	111	123	
ADMINISTRATORS	82 3.5%	85 3.3%	94 3.5%	105 3.8%	106 3.6%
Admin/Instr Officers	19	18	26	30	ADD 1.0
Principals	20	21	20	22	
Assistant Principals	34	37	39	44	
Superintendent	1	1	1	1	
Ass't Supt's	8	8	9	8	
TOTAL PROFESSIONAL	1,464 62.2%	1,600 62.8%	1,704 63.9%	1,759 63.5%	1,831 62.0%
EDUCATIONAL AIDES	237 10.1%	259 10.2%	283 10.6%	288 10.4%	316 10.7%
AUXILIARY STAFF	654 27.8%	688 27.0%	680 25.5%	721 26.1%	733 24.8%
	19,183	20,252	21,620	22,279	22,950
Student/Teacher Ratio	16.37	15.91	15.80	16.00	15.75
Student/Staff Ratio	8.15	7.95	8.11	8.05	7.77

2024-2025 FOOD SERVICE BUDGET

The total proposed Child Nutrition and Food Service revenue for 2024-2025 is \$10,593,000.

Various revenues from local, state, and federal sources will fully fund this budget. Local revenue from local meal charges will generate \$5,648,000 (53.3%) of the funding for this department. Federal child nutrition funds for subsidized free and reduced meal costs will pay \$4,670,000 or 44.09% of the costs for this department. State on-behalf payments for the TRS pension fund of \$275,000 (2.6%) will bring

the total to \$10,593,000 in total revenue.

The cost of food is the largest expense in the food service budget, and totals 60.17% of the total budget. Payroll is second largest expense at 36.73% 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 3.10% of the total budget. Total budgeted appropriations is \$10,593,000. The budget planning shows a balanced budget for 2024-2025.



FOOD SERVICE 2024-2025

Payroll	36.73%	\$ 3,891,330
Contracted Services	1.71%	\$ 180,885
Supplies & Materials	60.17%	\$ 6,373,635
Other Operating Exp.	0.24%	\$ 25,150
Capital Outlay	1.15%	\$ 122,000
TOTAL		\$ 10,593,000

2024-2025 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 2024-2025 this payment amount is \$61,000,000.

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 2024-2025 is \$0.396, the same as the 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.

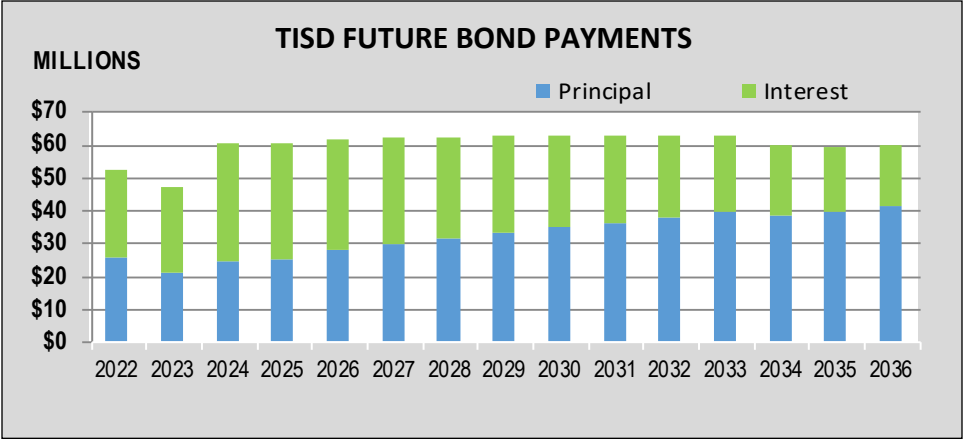
On March 9, 2016 Standard & Poor's (S&P) Ratings Services raised its

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.

DEBT SERVICE 2024-2025	
Principal	\$ 24,110,000.00
Interest	\$ 35,632,147.00
TOTAL	\$59,742,147*

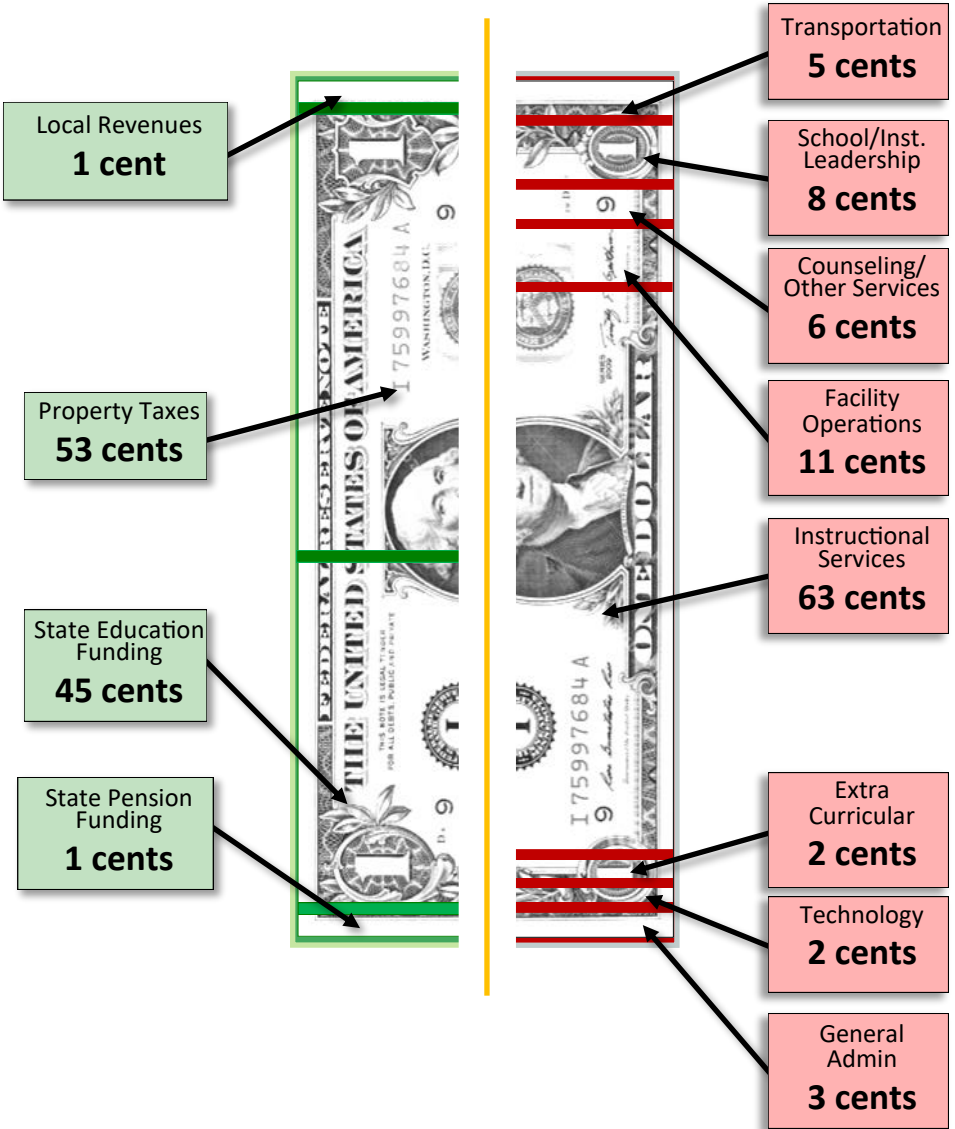
*Does not include fees.

RATING YEAR	MOODY'S	STANDARD & POOR'S	FITCH RATINGS
2023	Aa1 (Stable)	AA+ (Stable)	
2022	Aa1 (Stable)	AA+ (Stable)	
2021	Aa1 (Stable)	AA+ (Stable)	
2020	Aa1 (Stable)	AA+ (Stable)	AA (Stable)
2019	Aa1 (Stable)	AA+ (Stable)	AA (Stable)



FINANCIAL OVERVIEW-ONE DOLLAR

Where the money comes from for operations.



Where the money goes.

2024-2025 PROPOSED BUDGET

	Function Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Instruction:	11				
Payroll Costs		135,342,272	0	0	135,342,272
Contracted Services		363,020	0	0	363,020
Supplies & Materials		1,516,761	0	0	1,516,761
Other Operating Costs		181,657	0	0	181,657
Capital Outlay		2,250	0	0	2,250
		\$137,405,960	\$0	\$0	\$137,405,960
Instruction Resources and Media Services:	12				
Payroll Costs		2,281,171	0	0	2,281,171
Contracted Services		27,000	0	0	27,000
Supplies & Materials		168,311	0	0	168,311
Other Operating Costs		3,600	0	0	3,600
Capital Outlay		0	0	0	0
		\$2,480,082	\$0	\$0	\$2,480,082
Curriculum and Staff Development:	13				
Payroll Costs		236,472	0	0	236,472
Contracted Services		388,283	0	0	388,283
Supplies & Materials		396,133	0	0	396,133
Other Operating Costs		270,063	0	0	270,063
Capital Outlay		0	0	0	0
		\$1,290,951	\$0	\$0	\$1,290,951
Instructional Leadership:	21				
Payroll Costs		4,438,100	0	0	4,438,100
Contracted Services		140,375	0	0	140,375
Supplies & Materials		454,900	0	0	454,900
Other Operating Costs		139,300	0	0	139,300
Capital Outlay		50	0	0	50
		\$5,172,725	\$0	\$0	\$5,172,725

2024-2025 PROPOSED BUDGET

	Function Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
School Leadership	23				
Payroll Costs		11,874,848	0	0	11,874,848
Contracted Services		61,622	0	0	61,622
Supplies & Materials		108,282	0	0	108,282
Other Operating Costs		109,937	0	0	109,937
Capital Outlay		0	0	0	0
		<u>\$12,154,689</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,154,689</u>
Guidance, Counseling, and Evaluation	31				
Payroll Costs		7,304,731	0	0	7,304,731
Contracted Services		111,270	0	0	111,270
Supplies & Materials		78,780	0	0	78,780
Other Operating Costs		50,660	0	0	50,660
Capital Outlay		0	0	0	0
		<u>\$7,545,441</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,545,441</u>
Social Work Services	32				
Payroll Costs		90,456	0	0	90,456
Contracted Services		0	0	0	0
Supplies & Materials		0	0	0	0
Other Operating Costs		-	0	0	0
Capital Outlay		0	0	0	0
		<u>\$90,456</u>	<u>\$0</u>	<u>\$0</u>	<u>\$90,456</u>
Health Services	33				
Payroll Costs		2,615,934	0	0	2,615,934
Contracted Services		2,000	0	0	2,000
Supplies & Materials		58,750	0	0	58,750
Other Operating Costs		5,000	0	0	5,000
Capital Outlay		0	0	0	0
		<u>\$2,681,684</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,681,684</u>

2024-2025 PROPOSED BUDGET

	Function Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Student Transportation	34				
Payroll Costs		8,579,392	0	0	8,579,392
Contracted Services		582,100	0	0	582,100
Supplies & Materials		880,335	0	0	880,335
Other Operating Costs		335,000	0	0	335,000
Capital Outlay		16000	0	0	16,000
		<u>\$10,392,827</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,392,827</u>
Food Services	35				
Payroll Costs		0	0	3,891,330	3,891,330
Contracted Services		0	0	180,885	180,885
Supplies & Materials		0	0	6,373,635	6,373,635
Other Operating Costs		0	0	25,150	25,150
Capital Outlay		0	0	122,000	122,000
		<u>\$0</u>	<u>\$0</u>	<u>\$10,593,000</u>	<u>\$10,593,000</u>
Cocurricular/Extra-curricular Activities	36				
Payroll Costs		3,820,818	0	0	3,820,818
Contracted Services		84,952	0	0	84,952
Supplies & Materials		231,158	0	0	231,158
Other Operating Costs		932,870	0	0	932,870
Capital Outlay		-	0	0	0
		<u>\$5,069,798</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,069,798</u>
General Administration	41				
Payroll Costs		5,515,902	0	0	5,515,902
Contracted Services		841,060	0	0	841,060
Supplies & Materials		307,429	0	0	307,429
Other Operating Costs		909,484	0	0	909,484
Capital Outlay		22,000	0	0	22,000
		<u>\$7,595,875</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,595,875</u>

2024-2025 PROPOSED BUDGET

	Function Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Plant Maintenance	51				
Payroll Costs		8,960,198	0	0	8,960,198
Contracted Services		10,477,177	0	0	10,477,177
Supplies & Materials		1,512,421	0	0	1,512,421
Other Operating Costs		1,087,088	0	0	1,087,088
Capital Outlay		153,956	0	0	153,956
		<u>\$22,190,840</u>	<u>\$0</u>	<u>\$0</u>	<u>\$22,190,840</u>
Security	52				
Payroll Costs		146,902	0	0	146,902
Contracted Services		2,752,000	0	0	2,752,000
Supplies & Materials		269,235	0	0	269,235
Other Operating Costs		100	0	0	100
Capital Outlay		2000	0	0	2,000
		<u>\$3,170,237</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,170,237</u>
Data Processing	53				
Payroll Costs		2,720,933	0	0	2,720,933
Contracted Services		685,000	0	0	685,000
Supplies & Materials		276,000	0	0	276,000
Other Operating Costs		18,850	0	0	18,850
Capital Outlay		7600	0	0	7,600
		<u>\$3,708,383</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,708,383</u>
Community Services	61				
Payroll Costs		1,000	0	0	1,000
Contracted Services		0	0	0	0
Other Operating Costs		0	0	0	0
		<u>\$1,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,000</u>
Debt Service	71				
Capital Outlay Lease		454,052	0	0	454,052
Capital Outlay		50,000	61,000,000	0	61,050,000
		<u>504,052</u>	<u>61,000,000</u>	<u>\$0</u>	<u>\$61,050,000</u>
Facilities/Construction	81				
Debt Service		0	0	0	0
		<u>\$0</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>
SSA-Pymnts to JJAEP	95				
Contracted Services		25,000	0	0	25,000
		<u>\$25,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25,000</u>
Other Intergovernmental	99				
		<u>1,520,000</u>	<u>0</u>	<u>0</u>	<u>1,520,000</u>
		<u>\$1,520,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,520,000</u>

2024-2025 PROPOSED BUDGET

PROPOSED ESTIMATED EXPENDITURES

	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Summary:				
Payroll Costs	193,929,129	0	3,891,330	197,820,459
Contracted Services	18,514,911	0	180,885	18,695,796
Supplies & Materials	6,258,495	0	6,373,635	12,632,130
Other Operating Costs	4,043,609	0	25,150	4,068,759
Debt Service	50,000	61,000,000	0	61,050,000
Capital Outlay	203,856	0	122,000	325,856
Total Appropriati	\$223,000,000	61,000,000	\$10,593,000	\$294,593,000

PROPOSED ESTIMATED REVENUES

	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Local Property Taxes	113,396,133	55,000,000	0	168,396,133
Other Local Revenues	3,001,939	0	5,648,000	8,649,939
State On-Behalf Payments	12,000,000	0	227,000	12,227,000
State Foundation Payments	84,176,928	0	0	84,176,928
Other State Funds	0	6,000,000	48,000	6,048,000
Federal CNP Program	0	0	4,587,000	4,587,000
Other Federal Programs	1,425,000	0	83,000	1,508,000
Transfers In	0	0	0	0
Total Revenues	\$214,000,000	61,000,000	\$10,593,000	\$285,593,000

PROPOSED CHANGES IN FUND BALANCES

	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Changes in Undesignated Unreserved Gr	(9,000,000)	0	0	(9,000,000)
Changes in Reserves for Debt Service	0	0	0	0
Changes in Reserves for Food Service	0	0	0	0
	(\$9,000,000)	\$0	\$0	(\$9,000,000)

2024-2025 TOMBALL ISD CALENDAR

JULY 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			



2024-2025 Calendar

First Day of School
August 13, 2024

JANUARY 2025

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	

AUGUST 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

Last Day of School
May 22, 2025

Staff & Student Holidays

- Independence Day - July 4
- Labor Day - September 2
- Thanksgiving - Nov. 25-29
- Winter Break - Dec. 23-Jan. 3
- Martin Luther King Day - Jan. 20
- Presidents Day - February 17
- Spring Break - March 10-14
- Good Friday - April 18
- Memorial Day - May 26

FEBRUARY 2025

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	

SEPTEMBER 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					

Staff Development/Workdays

Student Holidays

- July 31, August 1-2 (New Teacher)
- August 5-9
- August 12
- October 10-11, 14
- November 4-5
- January 6-7
- February 14
- March 17
- May 23 and 27

MARCH 2025

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					

OCTOBER 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	

Early Release Days

All Schools: Dec. 20, May 22
High Schools Only: Dec. 19, May 21

Make Up Days (if needed)

- February 17
- March 17
- May 23

APRIL 2025

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		

NOVEMBER 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

Reporting Periods End

- October 11
- December 20
- March 7
- May 22

MAY 2025

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						

DECEMBER 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				

Reporting Periods End

- October 11
- December 20
- March 7
- May 22

JUNE 2025

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					