

Pearland Independent School District

2024-2025 Adopted Annual Budget

For the Fiscal Year

July 1, 2024 – June 30, 2025

Pearland, Texas

SUMMARY OF DISTRICT FUNDS

Governmental Fund Types

Governmental fund types for Texas school districts consist of four governmental fund groups (General, Special Revenue, Capital Projects and Debt Service) that account for the acquisition, use and balances of expendable financial resources and related liabilities as required by law or rule.

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

The following are the District's governmental funds:

- General Fund – The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.
- Special Revenue Fund – A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.
- Debt Service Fund – Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- Capital Projects Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds.)

The District is required to approve annual budgets for the General Operating Fund, the Food Service Fund and the Debt Service Fund for which information is included in this section. Special Revenue Funds (except for the Food Service Fund) and Capital Projects Funds adopt project-length budgets that do not correspond to the District's fiscal year and are not subject to Board approval.

PEARLAND INDEPENDENT SCHOOL DISTRICT
COMBINED BUDGET SUMMARY
GENERAL FUND, FOOD SERVICE FUND, AND DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

Data Control Codes	Functions/Programs	General Fund	Food Service Fund	Debt Service Fund	Fiscal year 2024-2025 Total Budget
	REVENUES				
5700	Local and Intermediate Sources	$ 89,601,992	$ 4,852,492	$ 37,060,298	$ 131,514,782
5800	State Program Revenue	118,395,077	49,000	6,089,569	124,533,646
5900	Federal Program Revenue	2,012,336	6,040,000	-	8,052,336
	Total Revenues	210,009,405	10,941,492	43,149,867	264,100,764
	EXPENDITURES				
0011	Instruction	122,954,855	-	-	122,954,855
0012	Instructional Res. & Media Svcs.	2,081,900	-	-	2,081,900
0013	Curriculum & Staff Development	5,776,595	-	-	5,776,595
0021	Instructional Leadership	2,451,236	-	-	2,451,236
0023	School Leadership	12,677,562	-	-	12,677,562
0031	Guidance & Counseling	9,005,419	-	-	9,005,419
0032	Social Work Services	922,610	-	-	922,610
0033	Health Services	2,353,805	-	-	2,353,805
0034	Student Transportation	8,177,078	-	-	8,177,078
0035	Food Service	-	12,639,156	-	12,639,156
0036	Extra-Curricular Activities	4,969,260	-	-	4,969,260
0041	General Administration	5,973,115	-	-	5,973,115
0051	Plant Maintenance & Operations	25,067,679	-	-	25,067,679
0052	Security & Monitoring Services	2,679,063	-	-	2,679,063
0053	Data Processing Services	7,672,931	-	-	7,672,931
0061	Community Service	7,413	-	-	7,413
0071	Debt Service	1,647,401	1,426	46,801,298	48,450,125
0095	Payment to JJAEP	80,000	-	-	80,000
0099	Other Intergovernmental Charges	737,128	-	-	737,128
	Total Expenditures	215,235,052	12,640,582	46,801,298	274,676,931
1100	Excess (Deficiency) of Revenues Over Expenditures	(5,225,647)	(1,699,090)	(3,651,431)	(10,576,167)
7080	Other Financing Sources (Uses)	8,830,173	-	515,256	9,345,429
1200	Net Change in Fund Balances	3,604,526	(1,699,090)	(3,136,175)	(1,230,738)
0100	Fund Balances - Beginning	72,656,011	5,458,180	17,533,974	95,648,165
3000	Fund Balances - Ending	$ 76,260,537	$ 3,759,090	$ 14,397,799	$ 94,417,426

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2025, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2022-2023 Actual	2023-2024 Final Budget	2024-2025 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and Intermediate Sources	$ 97,958,678	$ 81,354,430	$ 89,601,992	$ 8,247,562
5800	State Program Revenue	102,329,317	129,600,859	118,395,077	(11,205,782)
5900	Federal Program Revenue	2,553,968	1,209,368	2,012,336	802,968
	Total Revenues	202,841,963	212,164,657	210,009,405	(2,155,252)
	EXPENDITURES				
0011	Instruction	109,505,943	120,550,240	122,954,855	2,404,616
0012	Instructional Res. & Media Svcs.	1,966,556	2,078,890	2,081,900	3,011
0013	Curriculum & Staff Development	5,283,368	5,681,919	5,776,595	94,676
0021	Instructional Leadership	2,384,235	2,229,976	2,451,236	221,260
0023	School Leadership	12,508,407	12,671,501	12,677,562	6,062
0031	Guidance & Counseling	8,113,693	8,952,503	9,005,419	52,915
0032	Social Work Services	891,301	929,294	922,610	(6,684)
0033	Health Services	2,295,516	2,303,889	2,353,805	49,916
0034	Student Transportation	7,641,621	8,594,376	8,177,078	(417,298)
0036	Extra-Curricular Activities	4,989,628	5,105,017	4,969,260	(135,757)
0041	General Administration	5,343,799	5,123,161	5,973,115	849,954
0051	Plant Maintenance & Operations	22,731,111	25,399,211	25,067,679	(331,531)
0052	Security & Monitoring Services	1,976,363	2,610,178	2,679,063	68,886
0053	Data Processing Services	5,162,176	5,889,380	7,672,931	1,783,551
0061	Community Service	-	5,000	7,413	2,413
0071	Debt Service	961,090	2,644,723	1,647,401	(997,322)
0081	Facilities Acquisition and Constrution	-	338,076	-	(338,076)
0093	Payments to Fiscal Agent	-	9,327	-	(9,327)
0095	Payment to JJAEP	-	10,000	80,000	70,000
0099	Other Intergovernmental Charges	645,956	737,128	737,128	-
	Total Expenditures	192,400,763	211,863,788	215,235,052	3,371,263
1100	Excess (Deficiency) of Revenues Over Expenditures	10,441,200	300,869	(5,225,647)	(5,526,515)
7080	Other Financing Sources (Uses)	(5,128,897)	2,199,131	8,830,173	6,631,042
1200	Net Change in Fund Balances Before Special Items	5,312,303	2,500,000	3,604,526	1,104,527
8912	Special Items	(3,500,000)	-	-	-
1200	Net Change in Fund Balances	1,812,303	2,500,000	3,604,526	1,104,527
0100	Fund Balances - Beginning	68,343,708	70,156,011	72,656,011	2,500,000
3000	Fund Balances - Ending	$ 70,156,011	$ 72,656,011	$ 76,260,537	$ 3,604,526

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2025, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2023-2024 Final Budget	2024-2025 Proposed Budget	Variance with Final Budget Positive (Negative)	Percent Variance with Final Budget
	REVENUES				
5700	Local and Intermediate Sources	$ 81,354,430	$ 89,601,992	$ 8,247,562	10.1%
5800	State Program Revenue	129,600,859	118,395,077	(11,205,782)	-8.6%
5900	Federal Program Revenue	1,209,368	2,012,336	802,968	66.4%
	Total Revenues	212,164,657	210,009,405	(2,155,252)	67.9%
	EXPENDITURES				
0011	Instruction	120,550,240 39	122,954,855	2,404,616	2.0%
0012	Instructional Res. & Media Svcs.	2,078,890	2,081,900 1	3,011	0.1%
0013	Curriculum & Staff Development	5,681,919	5,776,595	94,676	1.7%
0021	Instructional Leadership	2,229,976	2,451,236	221,260	9.9%
0023	School Leadership	12,671,501	12,677,562	6,062	0.0%
0031	Guidance & Counseling	8,952,503	9,005,419	52,915	0.6%
0032	Social Work Services	929,294	922,610	(6,684)	-0.7%
0033	Health Services	2,303,889	2,353,805	49,916	2.2%
0034	Student Transportation	8,594,376	8,177,078	(417,298)	-4.9%
0036	Extra-Curricular Activities	5,105,017	4,969,260	(135,757)	-2.7%
0041	General Administration	5,123,161	5,973,115 4	849,954	16.6%
0051	Plant Maintenance & Operations	25,399,211	25,067,679	(331,531)	-1.3%
0052	Security & Monitoring Services	2,610,178	2,679,063	68,886	2.6%
0053	Data Processing Services	5,889,380	7,672,931	1,783,551	30.3%
0061	Community Service	5,000	7,413	2,413	48.3%
0071	Debt Service	2,644,723	1,647,401	(997,322)	-37.7%
0081	Facilities Acquisition and Constrution	338,076	-	(338,076)	-100.0%
0093	Payments to Fiscal Agent	9,327	-	(9,327)	-100.0%
0095	Payment to JJAEP	10,000	80,000	70,000	700.0%
0099	Other Intergovernmental Charges	737,128	737,128	-	0.0%
	Total Expenditures	211,863,788	215,235,052	3,371,263	1.6%
1100	Expenditures	300,869	(5,225,647)	(5,526,515)	-1837%
7080	Other Financing Sources (Uses)	2,199,131	8,830,173	6,631,042	302%
1200	Net Change in Fund Balances	2,500,000	3,604,526	1,104,527	44%
0100	Fund Balances - Beginning	70,156,011	72,656,011	2,500,000	4%
3000	Fund Balances - Ending	$ 72,656,011	$ 76,260,537	$ 3,604,526	5.0%

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BY MAJOR OBJECT

GENERAL FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2025, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2022-2023 Actual	2023-2024 Final Budget	2024-2025 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5711	M&O Tax Collections - Current	$ 91,375,911	$ 75,404,963	$ 83,807,383	$ 8,402,420
5712	M&O Tax Collections - Delinquent	837,078	753,756	825,000	71,244
5719	M&O Penalty & Interests	467,217	388,800	401,000	12,200
5742	Investment Earnings	2,886,093	3,347,167	3,016,634	(330,533)
57XX	Miscellaneous Local Revenues	2,392,379	1,459,744	1,551,975	92,231
	Total Local Revenues	97,958,678	81,354,430	89,601,992	8,247,562
5811	Available School Fund	12,512,249	8,251,991	7,911,600	(340,391)
5812	Foundation School Fund	78,679,827	109,247,613	98,244,701	(11,002,912)
5831	TRS On-Behalf	10,738,477	12,087,479	12,225,000	137,521
58XX	Miscellaneous State Revenues	398,764	13,776	13,776	-
	Total State Revenues	102,329,317	129,600,859	118,395,077	(11,205,782)
59XX	Total Federal Revenues	2,553,968	1,209,368	2,012,336	802,968
	Total Revenues	202,841,963	212,164,657	210,009,405	(2,155,252)
	EXPENDITURES				
6100	Payroll Costs	166,011,570	172,935,509	177,746,437	4,810,927
6200	Contracted Services	12,893,198	14,657,442	13,679,115	(978,327)
6300	Supplies and Materials	7,707,790	8,225,535	8,378,842	153,307
6400	Other Operating Costs	4,204,329	4,898,530	4,877,321	(21,209)
6500	Debt Services	961,090	2,644,723	1,533,401	(1,111,322)
6600	Capital Outlay	622,786	8,502,049	9,019,936	517,887
	Total Expenditures	192,400,763	211,863,788	215,235,052	3,371,263
1100	Excess (Deficiency) of Revenues Over Expenditures	10,441,200	300,869	(5,225,647)	(5,526,515)
7080	Other Financing Sources (Uses)	(5,128,897)	2,199,131	8,830,173	6,631,042
1200	Net Change in Fund Balances Before Special Items	5,312,303	2,500,000	3,604,526	1,104,527
8912	Special Items	(3,500,000)	-	-	-
1200	Net Change in Fund Balances	1,812,303	2,500,000	3,604,526	1,104,527
0100	Fund Balances - Beginning	68,343,708	70,156,011	72,656,011	2,500,000
3000	Fund Balances - Ending	$ 70,156,011	$ 72,656,011	$ 76,260,537	$ 3,604,526

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOOD SERVICE FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2025, WITH COMPARATIVE DATA FOR PRIOR YEARS

Data Control Codes	Functions/Programs	2022-2023 Actual	2023-2024 Final Budget	2024-2025 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and Intermediate Sources	$ 4,827,367	$ 5,065,706	$ 4,852,492	$ (213,214)
5800	State Program Revenue	50,496	65,066	49,000	(16,066)
5900	Federal Program Revenue	6,852,223	6,030,457	6,040,000	9,543
	Total Revenues	11,730,086	11,161,229	10,941,492	(219,737)
	EXPENDITURES				
0035	Food Service	10,462,726	11,305,112	12,639,156	1,334,044
0071	Debt Service	-	1,984	1,426	(558)
	Total Expenditures	10,462,726	11,307,096	12,640,582	1,333,486
1100	Excess (Deficiency) of Revenues Over Expenditures	1,267,360	(145,867)	(1,699,090)	(1,553,223)
7080	Other Financing Sources (Uses)	-	2,421	-	(2,421)
1200	Net Change in Fund Balances Before Special Items	1,267,360	(143,446)	(1,699,090)	(1,555,644)
8912	Special Items	-	-	-	-
1200	Net Change in Fund Balances	1,267,360	(143,446)	(1,699,090)	(1,555,644)
0100	Fund Balances - Beginning	4,334,266	5,601,626	5,458,180	(143,446)
3000	Fund Balances - Ending	$ 5,601,626	$ 5,458,180	$ 3,759,090	$ (1,699,090)

PEARLAND INDEPENDENT SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 2025 (UNAUDITED)

Data Control Codes	Functions/Programs	2022-2023 Actual	2023-2024 Final Budget	2024-2025 Proposed Budget	Variance with Final Budget Positive (Negative)
	REVENUES				
5700	Local and Intermediate Sources	$ 34,537,816	$ 34,444,958	$ 37,060,298	$ 2,615,340
5800	State Program Revenue	1,857,781	6,108,433	6,089,569	(18,864)
	Total Revenues	36,395,597	40,553,391	43,149,867	2,596,476
	EXPENDITURES				
0071	Debt Service	37,694,490	43,133,042	46,801,298	3,668,256
	Total Expenditures	37,694,490	43,133,042	46,801,298	3,668,256
1100	Excess (Deficiency) of Revenues Over Expenditures	(1,298,893)	(2,579,651)	(3,651,431)	(1,071,780)
7080	Other Financing Sources (Uses)	164,568	210,358	515,256	304,898
1200	Net Change in Fund Balances	(1,134,325)	(2,369,293)	(3,136,175)	(766,882)
0100	Fund Balances - Beginning	21,037,592	19,903,267	17,533,974	(2,369,293)
3000	Fund Balances - Ending	$ 19,903,267	$ 17,533,974	$ 14,397,799	$ (3,136,175)