

TOMBALL ISD

Annual Budget Report

2026-2027



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, 2025**, 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

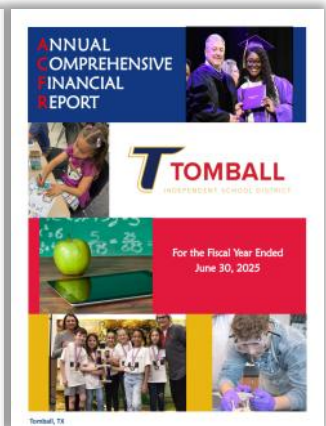
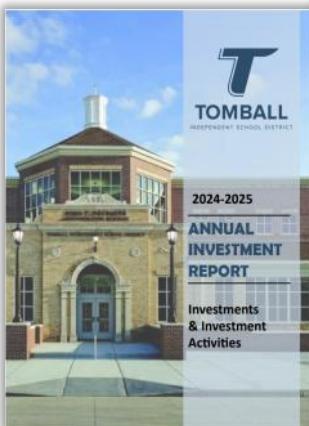
file with the Texas Education Agency (TEA).

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 2026

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



Mark Lewandowski
President
Serving Since 2003



John E. McStravick
Vice President
Serving Since 2000



Dr. Michael J. Pratt
Secretary
Serving Since 2010



Amanda Bass
Assistant Secretary
Serving Since 2024



Jennifer Kratky
Trustee
Serving Since 2024



Coco White
Trustee
Serving Since 2024



Patrick Beecher
Trustee
Serving Since 2026

SUPERINTENDENT

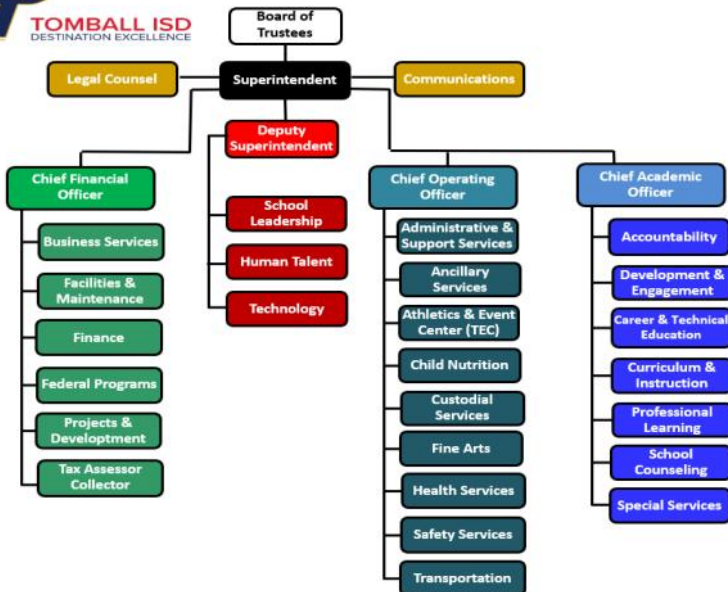


Dr. Martha Salazar-Zamora

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 May of 2025 Tomball ISD voters approved Bond 2025 which addressed refreshing aging campuses and facilities, safety & security, new student growth, transportation needs, and refreshing and replacing outdated technology. This bond includes a new Tomball Intermediate School, Pre-K Center #2, updates to the original THS Stadium and Multi-Program Activity Centers. Tomball ISD is projected to grow by more than 3,000 students in the next ten 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), four 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

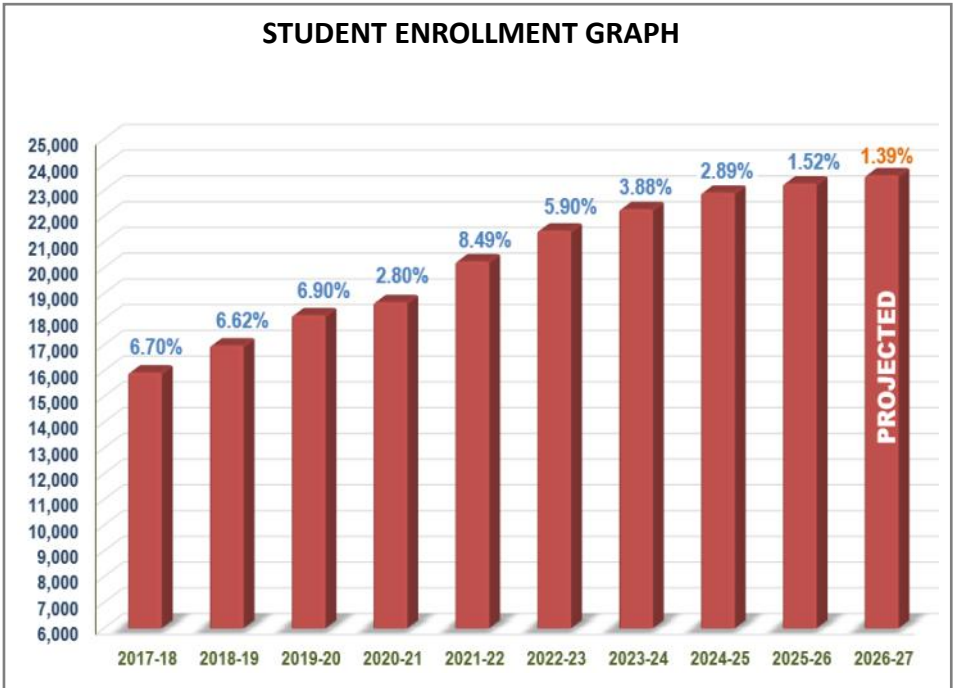
accredited by the Texas Education Agency and the Southern Association of Colleges and Schools.

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)	220
Elementary Schools (K-4)	6,529
Elementary Schools (K-5)	2,494
Intermediate Schools (5-6)	2,803
Junior High Schools (7-8)	4,176
High Schools (9-12)	7,049



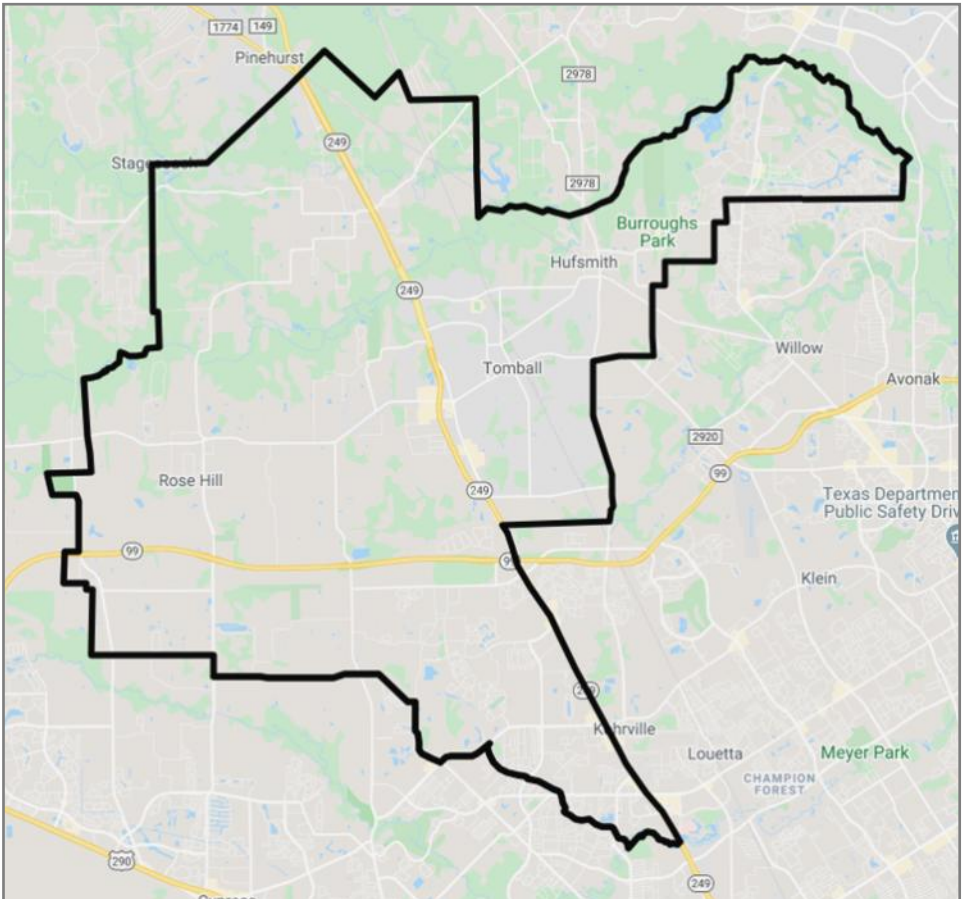
ABOUT TOMBALL ISD

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 2025-2026 district enrollment is 23,271, about 1.52% higher than 2024-2025. 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 2026-2027 budget the District faced a number of challenges from both internal and external sources.

Internally the District faced impacts from increasing costs for supplies and materials such as fuel, providing a general pay increase to keep up with inflation, costs of opening new facilities, and increased costs for safety and security requirements.

External issues affecting the District were the impact of inflation on district operations overall and the unknown funding impacts due to funding changes made in the 89th Legislative session in 2025.

The 89th Legislative session saw an increase in funding for public education, with the majority of that funding tied to teacher raises and tax rate compression. Unfortunately the State did not provide adequate flexibility with new funding to allow districts to address operational needs.

Since 2019 Tomball ISD has seen operational costs rise over 20% due to inflation, while State funding under the Basic Allotment had been left at the same rate for six years. To offset the impacts of inflation, the Basic Allotment needed to be increased by \$1,600. The 89th Legislative session provided only a \$55 increase to the foundational component of our funding formulas.

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 AA+ financial rating with Standard & Poor's Rating Services, Moody's Financial Services and Fitch

Ratings. The district is one of only 5 school districts of 1,022 districts in the State of Texas to earn the AA+ financial rating with all 3 rating agencies. 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 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 \$1.0629 in 2025. The 2026 total tax rate has not been determined, but will not be higher than \$1.0629.

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 May 2025. Bond 2025 for \$429 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!

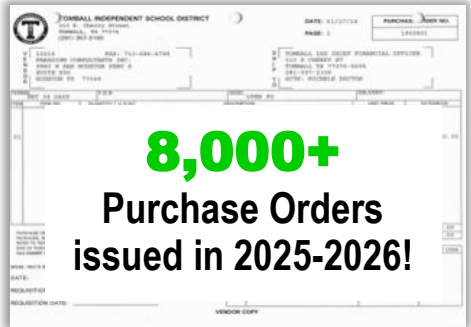


Instagram Followers: 11,734!
 Facebook Followers: 21,194!
 Twitter Followers: 12,914!

Our district website has been viewed over **2.47 million** times!



More than 6 tons of strawberries served!



DID YOU KNOW?

STRAIGHT
A
 OVERALL SCORE:
95

THE TOP RATED SCHOOL DISTRICT IN

HARRIS & MONTGOMERY COUNTIES



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



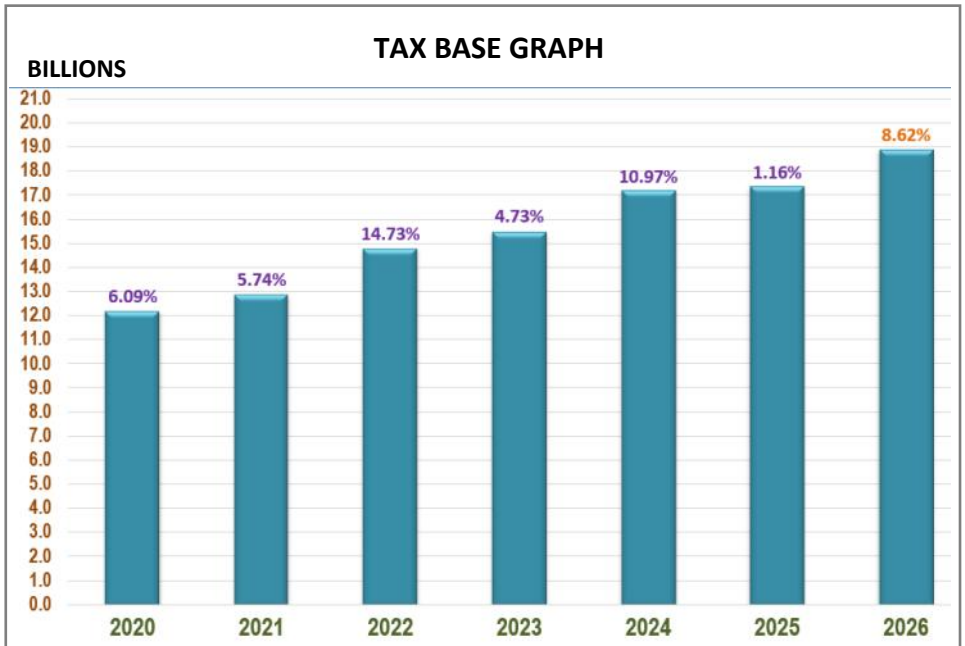
TAX BASE CHANGE & METHODOLOGY

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 property taxes 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 2025 Legislative Session, the State Legislature again proposed significant property tax reform focused on increasing the homestead exemption. After approval of the constitutional amendment by voters, the homestead exemption increased to \$140,000 for general homeowners and \$200,000 for those over-65 or disabled. The impacts on tax base growth can be seen in the slower growth percentage each year the homestead exemption has been increased (2021, 2023, & 2025).



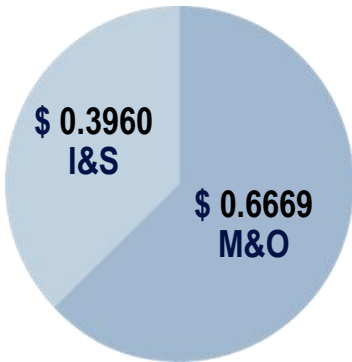
RATE HISTORY & PROPOSED RATES

SCHOOL YEAR	M&O TAX RATE	I&S TAX RATE	TOTAL TAX RATE
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	0.3760	1.2300
2023-2024	0.6692	0.3960	1.0652
2024-2025	0.6669	0.3960	1.0629
2025-2026	0.6669	0.3960	1.0629
PROPOSED	0.6669	0.3960	1.0629

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.

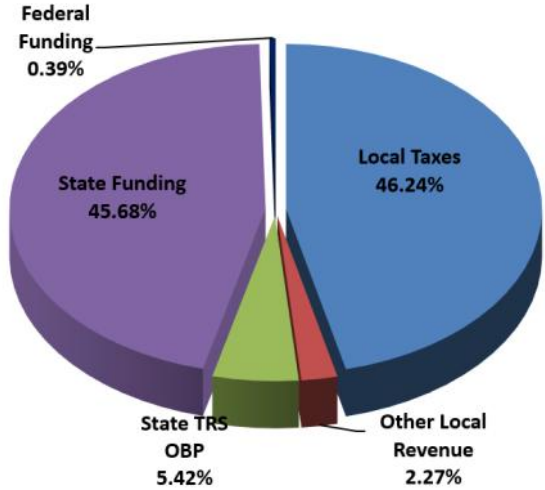


BUDGETED OPERATING REVENUES

A spreadsheet on the following page compares the actual audited financial data from prior years to the 2025-2025 projected revenues and the 2026-2027 proposed revenues. The total projected operating revenue is \$258,500,000 and is 8.47% higher than the previous year budgeted.

The total operating revenue per pupil (WADA) of \$8,571 is a 6.65% increase from \$8,036 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 \$20,200,000 over the prior year with local funding 48.51% of total funding and state funding 51.09% of total funding. The state increase of \$19,239,082 is primarily driven by property tax reductions in the 2025 Legislative Session.



REVENUE	2025-2026	2026-2027
State Funding	\$112,846,581	\$132,085,663
Local Funding	124,389,131	125,414,337
Federal Funding	1,064,288	1,000,000
TOTAL	\$ 238,300,000	\$ 258,500,000
Percent Change	11.36%	8.47%
Revenue per WADA	\$ 8,036	\$ 8,571
WADA	29,652	30,157

2026-2027 PROPOSED BUDGET

Revenues

<i>DESCRIPTION</i>	2023-2024	2024-2025	2025-2026	2026-2027
	Audited	Audited	Budgeted	Proposed
Pupil Weighted ADA	28,210,212	29,415,244	29,652,284	30,157,000
% change from prior year	4.09%	4.27%	0.81%	1.70%
GENERAL FUND				
Local Property Taxes	104,230,738	115,012,900	120,535,044	119,537,628
% of Fund Revenues	48.94%	49.27%	50.58%	46.24%
Other Local Revenues	8,331,704	9,927,039	3,854,087	5,876,709
% of Fund Revenues	3.91%	4.25%	1.62%	2.27%
State Assistance	98,616,942	107,073,618	112,846,581	132,085,663
% of Fund Revenues	46.30%	45.87%	47.35%	51.10%
Federal Assistance	1,802,100	1,436,781	1,064,288	1,000,000
% of Fund Revenues	0.85%	0.62%	0.45%	0.39%
GENERAL FUND Total Revenue	212,981,484	233,450,339	238,300,000	258,500,000
per WADA Pupil Revenue	7,550	7,936	8,036	8,572
% Change from Prior Year per Pupil	1.77%	5.12%	1.26%	6.66%
DEBT SERVICE				
Local Revenues	62,317,531	69,004,317	71,500,000	75,000,000
% of Fund Revenues	86.92%	90.28%	92.26%	86.21%
State Assistance	9,377,731	7,429,233	6,000,000	12,000,000
% of Fund Revenues	13.08%	9.72%	7.74%	13.79%
DEBT SERVICE Total Revenue	71,695,262	76,433,550	77,500,000	87,000,000
per WADA Pupil Revenue	2,541	2,598	2,614	2,885
% Change from Prior Year per Pupil	18.09%	2.24%	0.58%	10.38%
FOOD SERVICE				
Local Revenues	5,166,620	5,388,829	6,842,000	6,976,700
% of Fund Revenues	53.93%	53.58%	53.34%	53.16%
State Assistance	266,140	310,135	530,000	630,000
% of Fund Revenues	2.78%	3.08%	4.13%	4.80%
Federal Assistance	4,148,095	4,358,370	5,455,000	5,516,035
% of Fund Revenues	43.30%	43.34%	42.53%	42.03%
FOOD SERVICE Total Revenue	9,580,855	10,057,334	12,827,000	13,122,735
per WADA Pupil Revenue	340	342	433	435
% Change from Prior Year per Pupil	-1.06%	0.67%	26.52%	0.59%

GENERAL FUND APPROPRIATIONS

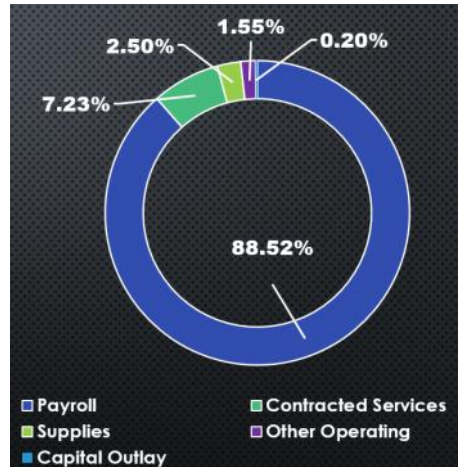
The 2026-2027 proposed General Fund budget is \$264,400,000, which is 10.95% higher than the 2025-2026 amended budget. The budget is divided into five major expenditure categories, with these expenditure categories called object codes in school accounting.

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 88.52% of the total budget.

The 2026-2027 total General Fund budget increased by \$26,100,000 over the previous year. Payroll increased by \$24,197,591 or 11.53% over the previous year. Contracted Services is primarily the cost of utilities and 7.23% of the total budget. Supplies and materials are 2.50%. Other Operating

Expenses are 1.55% of the total budget and primarily includes the costs related to travel and property casualty insurance. Capital Outlay/Leases are 0.20% of the total budget.

Capital Outlay expenses increased in comparison to the previous year due to the addition of copier leases needed for the opening of Tomball West High School and expansion of Creekside Park.



EXPENDITURES	2025-2026	2026-2027
Payroll	\$ 209,855,628	\$234,053,219
Contracted Services	18,363,311	19,104,056
Supplies & Materials	6,091,767	6,608,822
Other Operating Expenses	3,691,757	4,098,018
Capital Lease	62,796	274,266
Capital Outlay	234,742	261,619
TOTAL	\$ 238,300,000	\$ 264,400,000
Percent Change from Prior	6.86%	10.95%

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

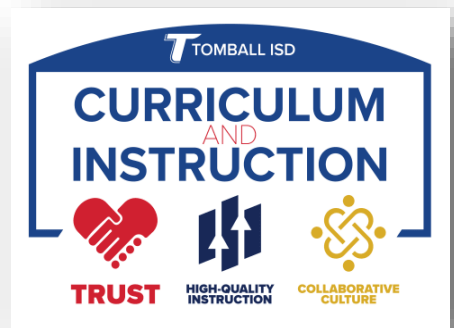
This function code series is used for expenditures that are used for the payment of debt principal and interest (71) and operating leases.

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 64.50% of the total budget. Campus and Instruction Administration are the function codes beginning with a "2" and are 7.09% of the total budget. Student Support are the function codes beginning with a "3" and are 11.38% of the total budget. General Administration is the single function code beginning with a "4" and 3.07% of the total budget. Non-Student Support are the function codes beginning with a "5" and are 13.14% of the total budget. Other less significant function codes beginning with a "6, 7, 8, or 9" are only 0.60% of the total budget.

Direct instruction of students (11) is 63.14% 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 10.16% of the total budget. Campus leadership (23) includes the costs for student and staff management at the campus level. This function is 5.29% 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 2.04% 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 5.29% 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)	166,942,835
Function 12	(Instructional Media Services)	2,722,410
Function 13	(Curriculum/Staff Development)	879,588
Function 21	(Instructional Leadership)	5,863,807
Function 23	(Campus Leadership)	12,890,732
Function 31	(Guidance & Counseling)	8,138,207
Function 32	(Social Services)	127,136
Function 33	(Health Services)	3,007,503
Function 34	(Transportation)	13,424,269
Function 36	(Extracurricular)	5,403,519
Function 41	(General Administration)	8,117,542
Function 51	(Plant Maintenance & Operations)	26,867,891
Function 52	(Security Services)	3,450,876
Function 53	(Data Processing)	4,415,980
Function 61	(Community Services)	1,000
Function 71	(Capital Lease)	561,705
Function 95	(JJAEP)	15,000
Function 99	(Other Government Agencies)	1,570,000
TOTAL		\$264,400,000

2026-2027 PROPOSED BUDGET

Expenditures

DESCRIPTION	2024-2025 Audited	2025-2026 Amended	2026-2027 Proposed
Pupil Weighted ADA	29,415,244	29,825,185	30,157,000
% change from prior year	4.27%	1.39%	1.11%
GENERAL FUND less Construction			
Instructional Services	149,502,489	156,288,222	170,544,833
per WADA Pupil Costs 10's	5,082	5,240	5,655
Function % of Fund Expenditures	64.42%	64.96%	64.50%
School/Instruc Leadership	16,767,578	18,461,196	18,754,539
per WADA Pupil Costs 20's	570	619	622
Function % of Total Expenditures	7.23%	7.67%	7.09%
Student Support Services	25,838,320	26,453,014	30,100,634
per WADA Pupil Costs 30's	878	887	998
Function % of Fund Expenditures	11.13%	10.99%	11.38%
Administrative Support Services	7,890,308	7,637,358	8,117,542
per WADA Pupil Costs 40's	268	256	269
Function % of Fund Expenditures	3.40%	3.17%	3.07%
Non-Student Support Services	30,376,023	29,871,334	34,734,747
per WADA Pupil Costs 50's	1,033	1,002	1,152
Function % of Fund Expenditures	13.09%	12.41%	13.14%
Lease Expenses	260,076	361,166	561,705
per WADA Pupil Costs 70's	9	12	19
Function % of Total Expenditures	0.11%	0.15%	0.21%
Other/Ancillary Expenses	1,422,776	1,535,296	1,586,000
per WADA Pupil Costs 60 & 90's	48	51	53
Function % of Total Expenditures	0.61%	0.64%	0.60%
GENERAL FUND Expenditures	232,057,570	240,607,586	264,400,000
per WADA Pupil Costs	7,889	8,067	8,767
% Change from Prior Year per Pupil Costs	3.50%	2.26%	8.68%
Dollar Difference from Prior Year	17,042,217	51,023,798	49,384,647
% Change from Prior Year in Dollars	7.93%	3.68%	9.89%
DEBT SERVICE Expenditures	72,942,042	77,500,000	87,000,000
per WADA Pupil Costs 70's	2,480	2,598	2,885
% Change from Prior Year per Pupil Costs	-1.87%	4.79%	11.02%
FOOD SERVICE Expenditures	12,997,528	12,904,142	13,122,735
per WADA Pupil Costs 35	442	433	435
% Change from Prior Year per Pupil Costs	22.44%	-2.08%	0.58%

STAFF COUNT HISTORY-BY POSITION

The District currently has 3,042 employees. This staff is comprised of 1,895 (62.3%) professional and 1147 (37.7%) non-professional positions. Of the total staff 1,491 (49.0%) are teachers, 270 (8.9%) are professional support such as librarians and counselors, 125 (4.1%) are campus administrators, 9 (0.3%) are professionals that have district-wide administrative duties, 365 (12.0%) are educational aides providing direct assistance to teachers, and 782 (25.7%) are support personnel for providing food services, custodial services, clerical support, transportation services, and

maintenance of district plant facilities and grounds. From 2022-2023 to 2025-2026 the number of employees rose at an average rate of 4.54% per year while student enrollment has risen at an average rate of 2.21%. During this time period the growth was 191 (50.9%) professional positions and 184 (49.1%) non-professional positions. The percentage change in total employees from year to year was: 2022-2023 increased by 4.71%, 2023-2024 increased by 3.82%, 2024-2025 increased by 5.22% and 2025-2026 increased by 4.42%.

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
TOTAL PERSONNEL	2,667	2,769	2,913	3,042	3,217
TEACHERS	1368 51.3%	1392 50.3%	1464 50.2%	1491 49.0%	1559 48.5%
Pre-K & Kindergarten	118	122	125	126	ADD 68
Elementary	558	574	531	511	
Secondary	644	655	681	692	
All Level	48	41	126	162	
SUPPORT STAFF	242 9.1%	262 9.4%	257 8.8%	270 8.9%	285 8.9%
Counselors	36	41	45	45	ADD 15
Educ Diagnosticians	21	23	25	28	
Librarians	20	20	21	22	
Nurses	21	22	23	24	
Therapists	25	22	25	27	
Psychologists	9	11	11	13	
Other Support Staff	111	123	108	111	
ADMINISTRATORS	94 3.5%	105 3.8%	110 3.8%	134 4.4%	137 4.2%
Admin/Instr Officers	26	30	36	56	ADD 3
Principals	20	22	22	25	
Assistant Principals	39	44	43	44	
Superintendent	1	1	1	1	
Ass't Supt's	9	8	8	8	
TOTAL PROFESSIONAL	1,704 63.9%	1,759 63.5%	1,830 62.8%	1,895 62.3%	1,981 61.6%
EDUCATIONAL AIDES	283 10.6%	288 10.4%	336 11.5%	365 12.0%	409 12.7%
AUXILIARY STAFF	680 25.5%	721 26.1%	748 25.7%	782 25.7%	827 25.7%
	21,820	22,279	22,923	23,271	23,595
Student/Teacher Ratio	15.80	16.00	15.66	15.60	15.13
Student/Staff Ratio	8.11	8.05	7.87	7.6	7.33

2026-2027 FOOD SERVICE BUDGET

The total proposed Child Nutrition and Food Service revenue for 2026-2027 is \$13,122,735.

Various revenues from local, state, and federal sources will fully fund this budget. Local revenue from local meal charges will generate \$6,976,700 (53.16%) of the funding for this department. Federal child nutrition funds for subsidized free and reduced meal costs will pay \$5,516,035 or 42.03% of the costs for this department. State on-behalf payments for the TRS pension fund of \$630,000 (4.80%) will bring

the total to \$13,122,735 in total revenue.

The cost of food is the largest expense in the food service budget, and totals 58.64% of the total budget. Payroll is second largest expense at 37.77% 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 3.59% of the total budget. Total budgeted appropriations is \$13,122,735. The budget planning shows a balanced budget for 2026-2027.



FOOD SERVICE 2026-2027

Payroll	37.77%	\$ 4,956,135
Contracted Services	1.52%	\$ 200,100
Supplies & Materials	58.64%	\$ 7,695,000
Other Operating Exp.	0.32%	\$ 42,500
Capital Outlay	1.75%	\$ 229,000
TOTAL		\$ 13,122,735

2026-2027 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 2026-2027 this payment amount is \$87,000,000.

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 2026-2027 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.

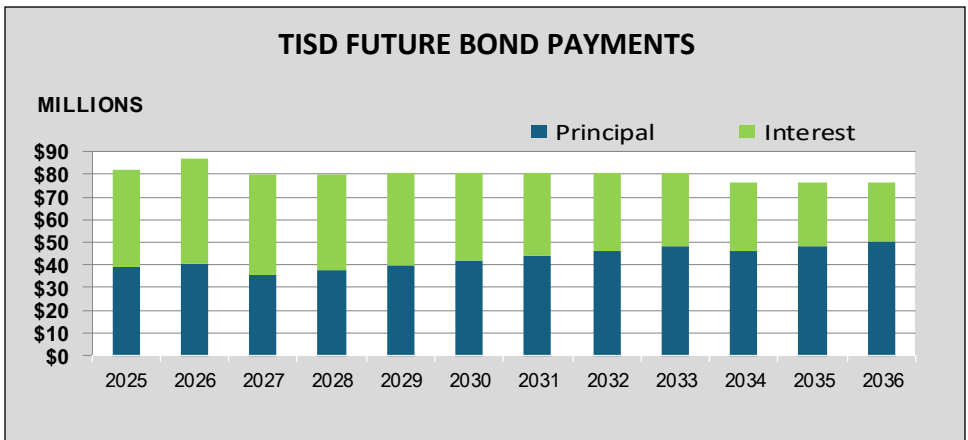
underlying rating on Tomball Independent School District (ISD), Texas' general obligation (GO) debt one-notch to 'AA+' from 'AA'. The outlook is stable. The upgrade was based on the district's continued and projected maintenance of strong tax base growth, tax-raising flexibility, very strong reserves, 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 2026-2027	
Principal	\$ 40,510,000.00
Interest	\$ 46,052,647.50
TOTAL	\$86,562,647.50*

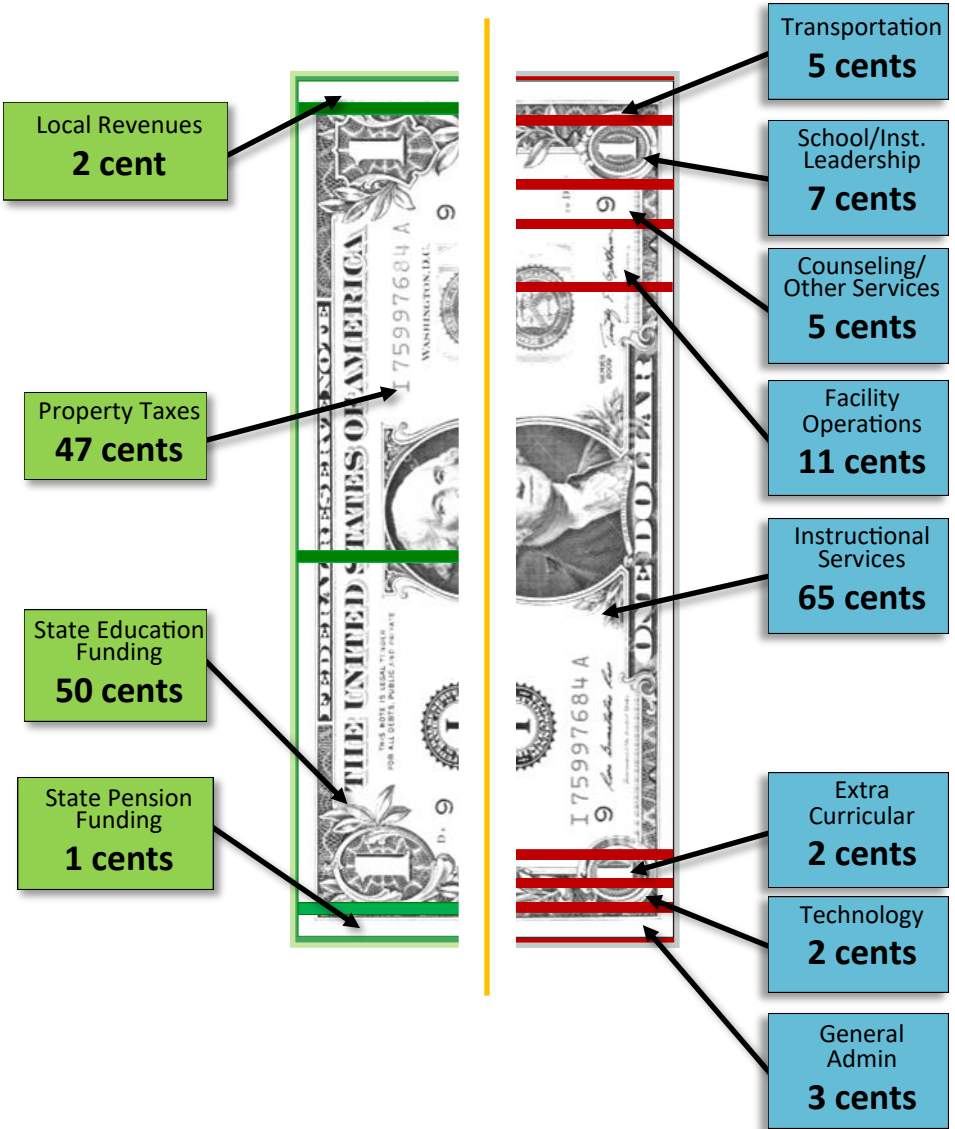
*Does not include fees.

RATING YEAR	MOODY'S	STANDARD & POOR'S	FITCH RATINGS
2025	Aa1 (Stable)	AA+ (Stable)	AA +(Stable)
2024	Aa1 (Stable)	AA+ (Stable)	AA+ (Stable)
2023	Aa1 (Stable)	AA+ (Stable)	
2022	Aa1 (Stable)	AA+ (Stable)	
2021	Aa1 (Stable)	AA+ (Stable)	



FINANCIAL OVERVIEW-ONE DOLLAR

Where the money comes from for operations.



Where the money goes.

2026-2027 PROPOSED BUDGET

Run Date:

05/14/26

	Function Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Instruction:	11				
Payroll Costs		164,504,185	0	0	164,504,185
Contracted Services		327,029	0	0	327,029
Supplies & Materials		1,881,134	0	0	1,881,134
Other Operating Costs		226,087	0	0	226,087
Capital Outlay		4,400	0	0	4,400
		<u>\$166,942,835</u>	<u>\$0</u>	<u>\$0</u>	<u>\$166,942,835</u>
Instruction Resources and Media Services:	12				
Payroll Costs		2,528,455	0	0	2,528,455
Contracted Services		26,500	0	0	26,500
Supplies & Materials		161,305	0	0	161,305
Other Operating Costs		6,150	0	0	6,150
Capital Outlay		0	0	0	0
		<u>\$2,722,410</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,722,410</u>
Curriculum and Staff Development:	13				
Payroll Costs		248,818	0	0	248,818
Contracted Services		191,787	0	0	191,787
Supplies & Materials		162,809	0	0	162,809
Other Operating Costs		276,174	0	0	276,174
Capital Outlay		0	0	0	0
		<u>\$879,588</u>	<u>\$0</u>	<u>\$0</u>	<u>\$879,588</u>
Instructional Leadership:	21				
Payroll Costs		5,219,512	0	0	5,219,512
Contracted Services		0	0	0	0
Supplies & Materials		476,484	0	0	476,484
Other Operating Costs		167,811	0	0	167,811
Capital Outlay		0	0	0	0
		<u>\$5,863,807</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,863,807</u>

2026-2027 PROPOSED BUDGET

05/14/26	Function Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
School Leadership	23				
Payroll Costs		12,506,098	0	0	12,506,098
Contracted Services		91,033	0	0	91,033
Supplies & Materials		131,240	0	0	131,240
Other Operating Costs		161,161	0	0	161,161
Capital Outlay		1,200	0	0	1,200
		<u>\$12,890,732</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,890,732</u>
Guidance, Counseling, and Evaluation	31				
Payroll Costs		7,849,762	0	0	7,849,762
Contracted Services		208,426	0	0	208,426
Supplies & Materials		37,386	0	0	37,386
Other Operating Costs		42,633	0	0	42,633
Capital Outlay		0	0	0	0
		<u>\$8,138,207</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,138,207</u>
Social Work Services	32				
Payroll Costs		127,136	0	0	127,136
Contracted Services		0	0	0	0
Supplies & Materials		0	0	0	0
Other Operating Costs		0	0	0	0
Other Operating Costs		0	0	0	0
Capital Outlay		0	0	0	0
		<u>\$127,136</u>	<u>\$0</u>	<u>\$0</u>	<u>\$127,136</u>
Health Services	33				
Payroll Costs		2,948,605	0	0	2,948,605
Contracted Services		1,700	0	0	1,700
Supplies & Materials		52,198	0	0	52,198
Other Operating Costs		5,000	0	0	5,000
Capital Outlay		0	0	0	0
		<u>\$3,007,503</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,007,503</u>

2026-2027 PROPOSED BUDGET

05/14/26	Function Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Student Transportati	34				
Payroll Costs		11,129,061	0	0	11,129,061
Contracted Services		519,290	0	0	519,290
Supplies & Materials		1,423,150	0	0	1,423,150
Other Operating Costs		346,768	0	0	346,768
Capital Outlay		6,000	0	0	6,000
		<u>\$13,424,269</u>	<u>\$0</u>	<u>\$0</u>	<u>\$13,424,269</u>
Food Services	35				
Payroll Costs		0	0	4,956,135	4,956,135
Contracted Services		0	0	200,100	200,100
Supplies & Materials		0	0	7,695,000	7,695,000
Other Operating Costs		0	0	42,500	42,500
Capital Outlay		0	0	229,000	229,000
		<u>\$0</u>	<u>\$0</u>	<u>\$13,122,735</u>	<u>\$13,122,735</u>
Cocurricular/Extra-curricular Activities	36				
Payroll Costs		4,110,066	0	0	4,110,066
Contracted Services		342,618	0	0	342,618
Supplies & Materials		196,598	0	0	196,598
Other Operating Costs		753,237	0	0	753,237
Capital Outlay		1,000	0	0	1,000
		<u>\$5,403,519</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,403,519</u>
General Administration	41				
Payroll Costs		6,133,042	0	0	6,133,042
Contracted Services		873,916	0	0	873,916
Supplies & Materials		280,722	0	0	280,722
Other Operating Costs		810,709	0	0	810,709
Capital Outlay		19,153	0	0	19,153
		<u>\$8,117,542</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,117,542</u>

2026-2027 PROPOSED BUDGET

05/14/26	Function Code	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Plant Maintenance	51				
Payroll Costs		12,885,024	0	0	12,885,024
Contracted Services		10,985,561	0	0	10,985,561
Supplies & Materials		1,480,852	0	0	1,480,852
Other Operating Costs		1,286,588	0	0	1,286,588
Capital Outlay		229,866	0	0	229,866
		<u>\$26,867,891</u>	<u>\$0</u>	<u>\$0</u>	<u>\$26,867,891</u>
Security	52				
Payroll Costs		165,509	0	0	165,509
Contracted Services		3,155,502	0	0	3,155,502
Supplies & Materials		124,865	0	0	124,865
Other Operating Costs		5,000	0	0	5,000
Capital Outlay		0	0	0	0
		<u>\$3,450,876</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,450,876</u>
Data Processing	53				
Payroll Costs		3,696,946	0	0	3,696,946
Contracted Services		508,255	0	0	508,255
Supplies & Materials		200,079	0	0	200,079
Other Operating Costs		10,700	0	0	10,700
Capital Outlay		0	0	0	0
		<u>\$4,415,980</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,415,980</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		287,439	0	0	287,439
Capital Outlay		274,266	87,000,000	0	87,274,266
		<u>561,705</u>	<u>87,000,000</u>	<u>\$0</u>	<u>\$87,561,705</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 JJAEE	95				
Contracted Services		15,000	0	0	15,000
		<u>\$15,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,000</u>
Other Intergovernmen	99				
		1,570,000	0	0	1,570,000
		<u>\$1,570,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,570,000</u>

2026-2027 PROPOSED BUDGET

05/26/26

PROPOSED ESTIMATED EXPENDITURES

Object Code	General Fund	Debt		Food	Total
		Service Fund	Service Fund	Service Fund	All Funds
Summary:					
Payroll Costs	6100	234,053,219	0	4,956,135	239,009,354
Contracted Services	6200	19,104,056	0	200,100	19,304,156
Supplies & Materials	6300	6,608,822	0	7,695,000	14,303,822
Other Operating Costs	6400	4,098,018	0	42,500	4,140,518
Debt Service	6500	274,266	87,000,000	0	87,274,266
Capital Outlay	6600	261,619	0	229,000	490,619
Total Appropriations		\$264,400,000	87,000,000	\$13,122,735	\$364,522,735

2026-2027

PROPOSED ESTIMATED REVENUES

Object Code	General Fund	Debt		Food	Total
		Service Fund	Service Fund	Service Fund	All Funds
		0.667	0.396		1.063
Local Property Taxes	571X	119,537,628	75,000,000	0	194,537,628
Other Local Revenues	57XX	5,876,709	12,000,000	6,976,700	24,853,409
State On-Behalf Payments	583X	14,000,000	0	575,000	14,575,000
State Foundation Payments	581X	118,085,663	0	0	118,085,663
Other State Funds	5829	0	0	55,000	55,000
Federal CNP Program	592X	0	0	5,471,035	5,471,035
Other Federal Programs	59XX	1,000,000	0	45,000	1,045,000
Transfers In	7XXX	0	0	0	0
Total Revenues		\$258,500,000	87,000,000	\$13,122,735	\$358,622,735

PROPOSED CHANGES IN FUND BALANCES

	General Fund	Debt Service Fund	Food Service Fund	Total All Funds
Changes in Undesignated Unreserved Gen Fund	(5,900,000)	0	0	(5,900,000)
Changes in Reserves for Debt Service	0	0	0	0
Changes in Reserves for Food Service	0	0	0	0
	(\$5,900,000)	\$0	\$0	(\$5,900,000)

2026-2027 TOMBALL ISD CALENDAR

JULY 2026							JANUARY 2027									
S	M	T	W	T	F	S	S	M	T	W	T	F	S			
			1	2	3	4					1	2				
5	6	7	8	9	10	11	3	4	5	6	7	8	9			
12	13	14	15	16	17	18	10	11	12	13	14	15	16			
19	20	21	22	23	24	25	17	18	19	20	21	22	23			
26	27	28	29	30	31		24	25	26	27	28	29	30			
							31									
AUGUST 2026							FEBRUARY 2027									
S	M	T	W	T	F	S	S	M	T	W	T	F	S			
						1										
2	3	4	5	6	7	8	1	2	3	4	5	6				
9	10	11	12	13	14	15	7	8	9	10	11	12	13			
16	17	18	19	20	21	22	14	15	16	17	18	19	20			
23	24	25	26	27	28	29	21	22	23	24	25	26	27			
30	31						28									
SEPTEMBER 2026							MARCH 2027									
S	M	T	W	T	F	S	S	M	T	W	T	F	S			
			1	2	3	4	5				1	2	3	4	5	6
6	7	8	9	10	11	12	7	8	9	10	11	12	13			
13	14	15	16	17	18	19	14	15	16	17	18	19	20			
20	21	22	23	24	25	26	21	22	23	24	25	26	27			
27	28	29	30				28	29	30	31						
OCTOBER 2026							APRIL 2027									
S	M	T	W	T	F	S	S	M	T	W	T	F	S			
				1	2	3					1	2	3			
4	5	6	7	8	9	10	4	5	6	7	8	9	10			
11	12	13	14	15	16	17	11	12	13	14	15	16	17			
18	19	20	21	22	23	24	18	19	20	21	22	23	24			
25	26	27	28	29	30	31	25	26	27	28	29	30				
NOVEMBER 2026							MAY 2027									
S	M	T	W	T	F	S	S	M	T	W	T	F	S			
1	2	3	4	5	6	7							1			
8	9	10	11	12	13	14	2	3	4	5	6	7	8			
15	16	17	18	19	20	21	9	10	11	12	13	14	15			
22	23	24	25	26	27	28	16	17	18	19	20	21	22			
29	30						23	24	25	26	27	28	29			
DECEMBER 2026							JUNE 2027									
S	M	T	W	T	F	S	S	M	T	W	T	F	S			
		1	2	3	4	5			1	2	3	4	5			
6	7	8	9	10	11	12	6	7	8	9	10	11	12			
13	14	15	16	17	18	19	13	14	15	16	17	18	19			
20	21	22	23	24	25	26	20	21	22	23	24	25	26			
27	28	29	30	31			27	28	29	30						



2026-2027 Calendar

First Day of School
August 18, 2026

Last Day of School
May 27, 2027

Staff & Student Holidays

- Independence Day - July 3
- Labor Day - September 7
- Thanksgiving - Nov. 23-27
- Winter Break - Dec. 21-Jan. 1
- Martin Luther King Day - Jan. 18
- Presidents Day - February 15
- Spring Break - March 15-19
- Good Friday - March 26
- Memorial Day - May 31

Staff Development/Workdays Student Holidays

- August 5-7 (New Teacher)
- August 10-14
- August 17
- October 8-9, 12
- November 2-3
- January 4-5
- February 12
- March 12
- May 28 and June 1

Early Release Days

- All Schools: Dec. 18, May 27
- High Schools Only: Dec. 17, May 26

Make Up Days (if needed)

- February 15
- March 12
- May 28

Reporting Periods End

- October 7
- December 18
- March 11
- May 27