

HOUSTON INDEPENDENT SCHOOL DISTRICT RECOMMENDED BUDGET

SCHEDULE OF REVENUES, APPROPRIATIONS, AND CHANGES IN FUND BALANCE - GENERAL FUND, DEBT SERVICE, AND NUTRITION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2027

REVENUES		General Fund	Debt Service	Nutrition Services
Local sources		1,604,861,362	383,039,437	6,626,717
State sources		364,725,695	16,484,589	491,957
Federal sources		20,860,000		123,951,771
Total revenues		\$ 1,990,447,057	\$ 399,524,026	\$ 131,070,445
APPROPRIATIONS				
11	Instruction	\$ 1,148,040,067	\$ -	\$ -
12	Instructional resources and media services	5,059,621	-	-
13	Curriculum development and instructional staff development	10,669,615	-	-
21	Instructional leadership	79,557,300	-	-
23	School leadership	215,400,326	-	-
31	Guidance, counseling, and evaluation services	56,597,969	-	-
32	Social work services	2,546,968	-	-
33	Health services	24,494,267	-	-
34	Student (pupil) transportation	50,424,755	-	-
35	Food services	68,900	-	125,860,656
36	Co-curricular/extracurricular activities	22,567,751	-	-
41	General administration	52,226,155	-	710,500
51	Facilities maintenance and operations	196,948,263	-	3,994,557
52	Security and monitoring services	35,579,566	-	-
53	Data processing services	42,549,020	-	-
61	Community services	6,839,219	-	-
95	Juvenile justice alternative education program	792,000	-	-
97	Payments to tax increment fund	44,698,594	-	-
99	Tax appraisal and collection	19,913,644	-	-
Debt service				
71	Principal	-	384,380,000	-
71	Interest and fiscal charges	-	59,976,039	-
81	Capital outlay	33,011		-
Total expenditures		2,015,007,011	444,356,039	130,565,713
Excess (deficiency) of revenues over (under) expenditures		(24,559,954)	(44,832,013)	504,732
OTHER FINANCING SOURCES (USES)				
Transfers in		11,000,000	26,068,025	-
Sale of Property		35,000,000	-	-
Premium on the sale of refunding debt		-	4,767,364	-
Transfers out		(22,230,927)	-	-
Total other financing sources (uses)		23,769,073	30,835,389	-
Net change in fund balances		(790,881)	(13,996,624)	504,732
Estimated fund balances—beginning ⁽¹⁾		730,042,378	187,231,351	44,842,340
Estimated Fund balances—ending		\$ 729,251,497	\$ 173,234,727	\$ 45,347,072

(1) Fund balances will be updated once the 2025-2026 Annual Comprehensive Financial Report (ACFR) is complete.

(2) Budgetary entry only - records legal spending authority; does not post to the balance sheet or income statement

Estimated Revenues - TEA 1882 Allotment (Fund 420/194) \$25,232,983

Appropriations - Transfer to 1882 Partner (Fund 420/194) \$25,232,983