

**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

<b>REVENUES</b>		<b>General Fund</b>	<b>Debt Service</b>	<b>Nutrition Services</b>
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
<b>APPROPRIATIONS</b>				
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
<b>OTHER FINANCING SOURCES (USES)</b>				
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 <sup>(1)</sup>		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